

**Canada-Ukraine Free Trade Agreement**  
**Chart of H.S. Chapters and Canada's Commitments to Reduce Customs Duties**

H.S. Chapter	Description	2016 MFN Rate of Duty In Canada	What Canada's Schedule Says
			Some items duty free immediately
1	Live animals	Up to 238%	Some items excluded from duty relief Some items duty free immediately
2	Meat and edible meat offal	Up to 249%	Some items excluded from duty relief
3	Fish and crustaceans, mollusks and other aquatic invertebrates	Up to 5%	Entire Chapter is duty free immediately Some items duty free immediately
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Up to 313.5%	Some items excluded from duty relief
5	Products of animal origin, not elsewhere specified or included	Free	Entire Chapter is duty free
6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Up to 16%	Entire Chapter is duty free immediately
7	Edible vegetables and certain roots and tubers	Up to \$10.31/kg	Entire Chapter is duty free immediately
8	Edible fruit and nuts; peel of citrus fruit or melons	Up to 14.5%	Entire Chapter is duty free immediately
9	Coffee, tea, maté and spices	Up to 3%	Entire Chapter is duty free immediately
10	Cereals	Up to 94.5%	Entire Chapter is duty free immediately
11	Products of the milling industry; malt; starches; inulin; wheat gluten	Up to \$397.30/tonne	Entire Chapter is duty free immediately
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Up to 10%	Entire Chapter is duty free immediately

H.S. Chapter	Description	2016 MFN Rate of Duty In Canada	What Canada's Schedule Says
13	Lac; gums, resins and other vegetable saps and extracts	Free	Entire Chapter is duty free
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Free	Entire Chapter is duty free Some items duty free immediately
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Up to 218%	Some items excluded from duty relief Some items duty free immediately
16	Preparations of meat, of fish or of crustaceans, mollusks or other aquatic invertebrates	Up to 253%	Some items excluded from duty relief Some items duty free immediately
17	Sugars and sugar confectionery	Up to \$30.86/tonne	Some items excluded from duty relief Some items duty free immediately
18	Cocoa and cocoa preparations	Up to 265%	Some items excluded from duty relief Some items duty free immediately
19	Preparations of cereals, flour, starch or milk; pastry cooks' products	Up to 267.5%	Some items excluded from duty relief
20	Preparations of vegetables, fruit, nuts or other parts of plants	Up to 17%	Entire Chapter is duty free immediately Some items duty free immediately
21	Miscellaneous edible preparations	Up to 277%	Some items excluded from duty relief

H.S. Chapter	Description	2016 MFN Rate of Duty In Canada	What Canada's Schedule Says
			Some items duty free immediately
22	Beverages, spirits and vinegar	Up to 11%	Some items excluded from duty relief
23	Residues and waste from the food industries; prepared animal fodder	Up to 205.5%	Some items excluded from duty relief
24	Tobacco and manufactured tobacco substitutes	Up to 13%	Entire Chapter is duty free immediately
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Up to 2.5%	Entire Chapter is duty free immediately
26	Ores, slag and ash	Free	Entire Chapter is duty free immediately
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Up to 12.5%	Entire Chapter is duty free immediately
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Up to 6.5%	Entire Chapter is duty free immediately
29	Organic chemicals	Free	Entire Chapter is duty free immediately
30	Pharmaceutical products	Up to 6.5%	Entire Chapter is duty free immediately
31	Fertilizers	Free	Entire Chapter is duty free immediately
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Up to 6.5%	Entire Chapter is duty free immediately
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Up to 8%	Entire Chapter is duty free immediately
34		Up to 6.5%	Entire Chapter is duty free immediately Some items duty free immediately
35	Albuminoidal substances; modified starches; glues; enzymes	Up to 270%	Some items excluded from duty relief

H.S. Chapter	Description	2016 MFN Rate of Duty In Canada	What Canada's Schedule Says
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Up to 6.5%	Entire Chapter is duty free immediately
37	Photographic or cinematographic goods	Up to 6.5%	Entire Chapter is duty free immediately
38	Miscellaneous chemical products	Up to 15.5%	Entire Chapter is duty free immediately
39	Plastics and articles thereof	Up to 6.5%	Entire Chapter is duty free immediately
40	Rubber and articles thereof	Up to 15.5%	Entire Chapter is duty free immediately
41	Raw hides and skins (other than fur-skins) and leather	Free	Entire Chapter is duty free
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Up to 15.5%	Entire Chapter is duty free immediately
43	Fur-skins and artificial fur; manufactures thereof	Up to 15.5%	Entire Chapter is duty free immediately
44	Wood and articles of wood; wood charcoal	Up to 9.5%	Entire Chapter is duty free immediately
45	Cork and articles of cork	Free	Entire Chapter is duty free
46	Manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork	Up to 11%	Entire Chapter is duty free immediately
47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Free	Entire Chapter is duty free
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Free	Entire Chapter is duty free
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Free	Entire Chapter is duty free
50	Silk	Free	Entire Chapter is duty free
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Free	Entire Chapter is duty free
52	Cotton	Up to 8%	Entire Chapter is duty free immediately
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Free	Entire Chapter is duty free
54	Man-made filaments; strip and the like of man-made textile materials	Up to 8%	Entire Chapter is duty free immediately

H.S. Chapter	Description	2016 MFN Rate of Duty In Canada	What Canada's Schedule Says
55	Man-made staple fibres	Up to 8%	Entire Chapter is duty free immediately
56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	Up to 16%	Entire Chapter is duty free immediately
57	Carpets and other textile floor coverings	Up to 14%	Entire Chapter is duty free immediately
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Free	Entire Chapter is duty free immediately
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Up to 18%	Entire Chapter is duty free immediately
60	Knitted or crocheted fabrics	Free	Entire Chapter is duty free immediately
61	Articles of apparel and clothing accessories, knitted or crocheted	Up to 18%	Entire Chapter is duty free immediately
62	Articles of apparel and clothing accessories, not knitted or crocheted	Up to 18%	Entire Chapter is duty free immediately
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	Up to 18%	Entire Chapter is duty free immediately
64	Footwear, gaiters and the like; parts of such articles	Up to 20%	Entire Chapter is duty free immediately
65	Headgear and parts thereof	Up to 15.5%	Entire Chapter is duty free immediately
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Up to 7.5%	Entire Chapter is duty free immediately
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Up to 15.5%	Entire Chapter is duty free immediately
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Up to 15.5%	Entire Chapter is duty free immediately
69	Ceramic products	Up to 8%	Entire Chapter is duty free immediately
70	Glass and glassware	Up to 6.5%	Entire Chapter is duty free immediately
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewelry; coin	Up to 8.5%	Entire Chapter is duty free immediately
72	Iron and steel	Free	Entire Chapter is duty free immediately

H.S. Chapter	Description	2016 MFN Rate of Duty In Canada	What Canada's Schedule Says
73	Articles of iron or steel	Up to 8%	Entire Chapter is duty free immediately
74	Copper and articles thereof	Up to 9.5%	Entire Chapter is duty free immediately
75	Nickel and articles thereof	Up to 3%	Entire Chapter is duty free immediately
76	Aluminum and articles thereof	Up to 6.5%	Entire Chapter is duty free immediately
77	(reserved for possible future use)		
78	Lead and articles thereof	Free	Entire Chapter is duty free immediately
79	Zinc and articles thereof	Up to 3%	Entire Chapter is duty free immediately
80	Tin and articles thereof	Up to 3%	Entire Chapter is duty free immediately
81	Other base metals; cermets; articles thereof	Free	Entire Chapter is duty free immediately
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Up to 11%	Entire Chapter is duty free immediately
83	Miscellaneous articles of base metal	Up to 7%	Entire Chapter is duty free immediately
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Up to 9%	Entire Chapter is duty free immediately
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Up to 9%	Entire Chapter is duty free immediately
86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Up to 11%	Entire Chapter is duty free immediately Some items duty free immediately
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Up to 13%	Some items customs duties reduced over 8 years Entire Chapter is duty free immediately
88	Aircraft, spacecraft, and parts thereof	Up to 15.5%	Entire Chapter is duty free immediately

H.S. Chapter	Description	2016 MFN Rate of Duty In Canada	What Canada's Schedule Says
89	Ships, boats and floating structures	Up to 25%	Entire Chapter is duty free immediately
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Up to 8.5%	Entire Chapter is duty free immediately
91	Clocks and watches and parts thereof	Up to 14%	Entire Chapter is duty free immediately
92	Musical instruments; parts and accessories of such articles	Up to 7%	Entire Chapter is duty free immediately
93	Arms and ammunition; parts and accessories thereof	Up to 7.5%	Entire Chapter is duty free immediately
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Up to 15.5%	Entire Chapter is duty free immediately
95	Toys, games and sports requisites; parts and accessories thereof	Up to 8%	Entire Chapter is duty free immediately
96	Miscellaneous manufactured articles	Up to 8%	Entire Chapter is duty free immediately
97	Works of art, collectors' pieces and antiques	Up to 7%	Entire Chapter is duty free immediately