

Memorandum D18-5-1: Coding Excise and GST Exemption Codes in the CBSA Assessment and Revenue Management (CARM) System

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This Memorandum is the reference document for applicable excise codes and applicable GST exemption codes available in the CBSA Assessment and Revenue Management (CARM).

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Guidelines

Background information

To help importers account for goods and pay duties and taxes owing according to the applicable legislative provisions found in Acts and Regulations such as the *Excise Act*, the *Excise Act, 2001*, and the *Excise Tax Act*, the CBSA has revised the coding system of Excise codes and GST exemption codes, as explained below.

Excise duties, excise taxes, and GST exemptions remain legislated and regulated by the Canada Revenue Agency (CRA), though the responsibility to administer and collect duties and taxes at the border falls onto the CBSA.

The tables found below provide the codes' uses and guidance on where to find the information. The tables are separated by code type:

- Excise duties (alcohol, tobacco, cannabis and vaping products)
- Excise taxes (fuel-inefficient vehicles, automobile air conditioners, certain petroleum products, and Luxury Tax)
- Excise exemptions
- GST exemptions

Note on excise taxes: for the purpose of this memorandum, charges and specialty taxes are considered excise taxes

CBSA Assessment and Revenue Management (CARM)

CARM's new Commercial Accounting Declaration (CAD) only allows for a single excise code to be selected per line, and provides the proper fields to account for the information relating to the goods.

Goods that can incur more than one excise charge, such as luxury vehicles and cannabis products, now have designated codes, to allow a single code to account for multiple applicable excise charges. These codes cover all possible importation scenarios where multiple codes could apply, such as when the Luxury tax applies with the Air Conditioning Tax on a vehicle, or when both federal and provincial (additional) duties on cannabis apply to a hand lotion.

The Luxury codes are tabled below under “Excise taxes”, and the Cannabis codes are tabled under “Excise duties.”

Luxury vehicles

Existing codes for Luxury vehicles found in *Memorandum 18-4-1, Select luxury items tax on importation*, are unchanged and remain valid, though they are to be used for instances where only the Luxury Tax on vehicles apply.

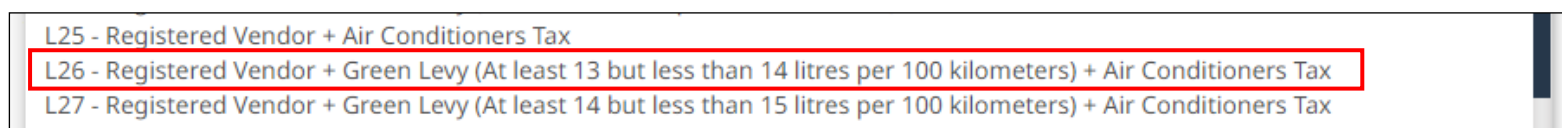
In cases where multiple excise taxes scenarios apply (e.g., when the luxury vehicle is also subject to the excise tax on fuel-inefficient vehicles and/or the Air Conditioner’s Tax), L-codes were created for each possible combination of these different three excise taxes.

It is the importer’s responsibility to review the list of codes and based on their goods, select the code that pertains to their importation from the drop down list of the Excise Tax Code field on the CAD.

Below are examples of importation scenarios using the new L-codes:

Example 1

The vehicle is imported by a Registered Vendor which is exempt from Luxury tax. The vehicle has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers, and is subject to the air conditioners excise tax. In this case, code **L26** is to be selected.



Text version

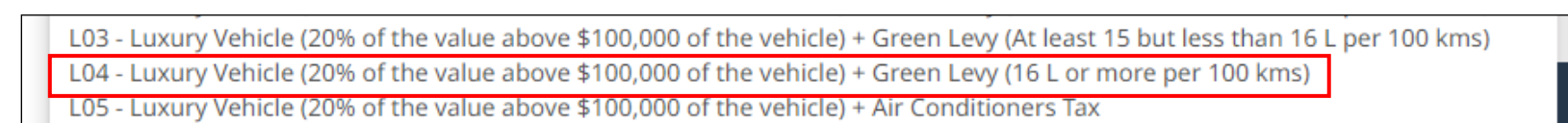
L25 - L26 – Registered Vendor + Air Conditioners Tax

L26 – Registered Vendor + Green Levy (At least 13 but less than 14 litres per 100 kilometers) + Air Conditioners Tax

L27 – Registered Vendor + Green Levy (At least 14 but less than 15 litres per 100 kilometers) + Air Conditioners Tax

Example 2

The higher rate of luxury tax determined for an imported luxury vehicle is 20% of the taxable amount above \$100,000 of the vehicle. The vehicle also has a weighted average fuel consumption rating of 16 L or more per 100 kilometers, but is not subject to the air conditioners excise tax. In this case, code **L04** is to be selected.



Text version

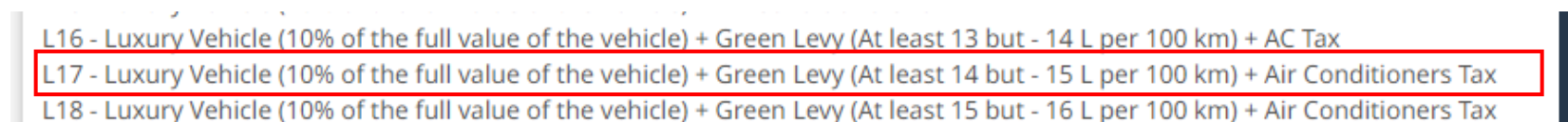
L03 – Luxury Vehicle (20% of the value above \$100,000 of the vehicle) + Green Levy (At least 15 but less than 16 L per 100 kms)

L04 – Luxury Vehicle (20% of the value above \$100,000 of the vehicle) + Green Levy (16 L or more per 100 kms)

L05 – Luxury Vehicle (20% of the value above \$100,000 of the vehicle) + Air Conditioners Tax

Example 3

The higher rate of luxury tax determined for an imported luxury vehicle is 10% of the value of the vehicle. The vehicle also has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers, and is subject to the air conditioners excise tax. In this case, code **L17** is to be selected.



Text version

L16 – Luxury Vehicle (10% of the full value of the vehicle) + Green Levy (At least 13 but – 14 L per 100 km) + AC Tax

L17 – Luxury Vehicle (10% of the full value of the vehicle) + Green Levy (At least 14 but – 15 L per 100 km) + AC Tax

L18 – Luxury Vehicle (10% of the full value of the vehicle) + Green Levy (At least 15 but – 16 L per 100 km) + AC Tax

Example 4

The vehicle is conditionally exempt from luxury tax, but is subject to the automobile air conditioners excise tax. In this case, code **L35** is to be selected.



Text version

L34 – Other Conditions + Green Levy (16 litres or more per 100 kilometers)

L35 – Other Conditions + Air Conditioners Tax

L36 – Other Conditions + Green Levy (At least 13 but less than 14 litres per 100 kilometers) + Air Conditioners Tax

Cannabis products

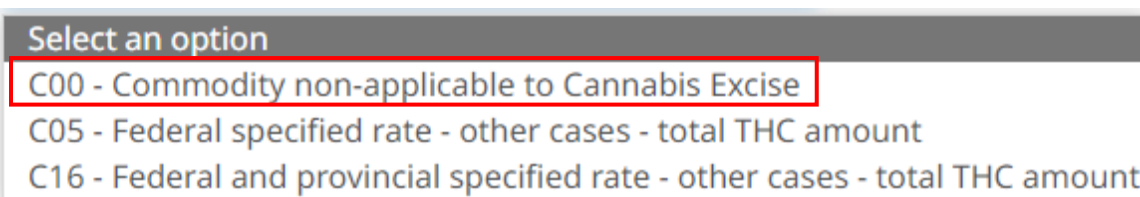
Cannabis excise codes have been created to account for the combination of Federal and Additional (Provincial) excise duties and group them together, therefore eliminating codes E50-E57 effective May 13, 2024.

It is the importer's responsibility to review the list of codes and based on their goods, select the code that pertains to their importation from the drop down list of the Excise Tax Code field on the CAD.

Below are examples of importation scenarios using the new C-codes:

Example 1

Baked goods **not** containing cannabis are being imported into Canada. As the excise duty does not apply to goods without cannabis, code **C00** is to be selected.



Version text

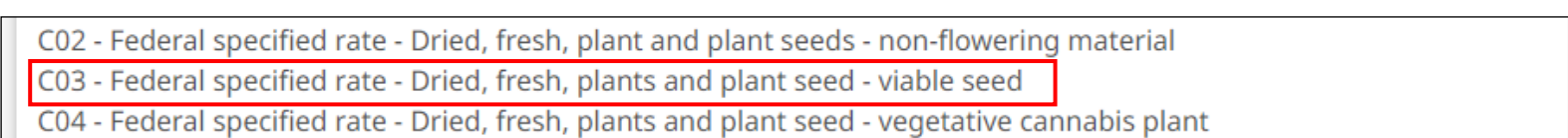
C00 – Commodity non-applicable to Cannabis Excise

C05 – Federal specified rate – other cases – total THC amount

C16 – Federal and provincial specified rate – other cases – total THC amount

Example 2

Cannabis viable seeds are being imported into Manitoba. As only the federal excise duty applies to goods imported in Manitoba, code **C03** is to be selected.



Text version

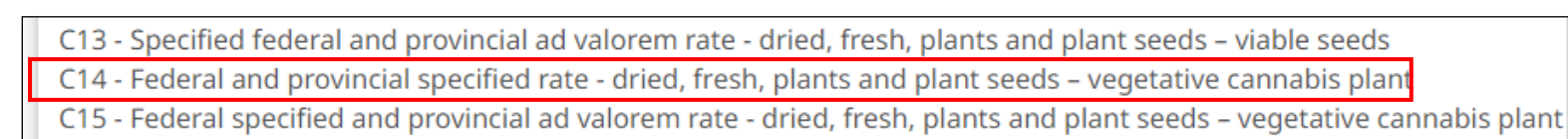
C02 – Federal specified rate – Dried, fresh, plant and plant seeds – non-flowering material

C03 – Federal specified rate – Dried, fresh, plant and plant seeds – viable seed

C04 – Federal specified rate – Dried, fresh, plant and plant seeds – vegetative cannabis plant

Example 3

A vegetative cannabis plant is being imported and destined for Ontario. Based on the amount to be imported, the Federal and Additional (Provincial) excise duties to be paid are both higher when the specified rate is selected. In this case, code **C14** is to be selected.



Text version

C13 – Specified federal and provincial ad valorem rate – dried, fresh, plants and plant seeds – viable seeds

C14 – Federal and provincial specified rate – dried, fresh, plants and plant seeds – vegetative cannabis plant

C15 – Federal specified and provincial ad valorem rate - dried, fresh, plants and plant seeds – vegetative cannabis plant

Example 4

Hand lotion containing cannabis is imported into British-Columbia. Topical goods containing cannabis only incur Federal excise duties for the time being, as the current rate for additional (Provincial) excise duties is set at 0%. In this case, code **C16** is to be selected.

Select an option

- C00 - Commodity non-applicable to Cannabis Excise
- C05 - Federal specified rate - other cases - total THC amount
- C16 - Federal and provincial specified rate - other cases - total THC amount

Text version

- C00 – Commodity non-applicable to Cannabis Excise
- C05 – Federal specified rate – other cases – total THC amount
- C16 – Federal and provincial specified rate – other cases – total THC amount**

Example 5

Cannabis viable seeds are being imported into New Brunswick. Based on the amount imported, the Federal ad valorem rate is higher, while the Additional (Provincial) rate is higher in its specified rate. In this case, code **C20** is to be selected.

- C19 - Federal ad valorem and Provincial specified rate - Dried, fresh, plants and plant seeds - non flowering material
- C20 - Federal ad valorem and Provincial specified rate - Dried, fresh, plants and plant seeds - viable seeds**
- C21 - Federal ad valorem and Provincial specified rate - Dried, fresh, plants and plant seeds - vegetative cannabis plant

Text version

- C19 – Federal ad valorem and Provincial specified rate – Dried, fresh, plants and plant seeds – non flowering material
- C20 – Federal ad valorem and Provincial specified rate – Dried, fresh, plants and plant seeds – viable seeds**
- C21 – Federal ad valorem and Provincial specified rate – Dried, fresh, plants and plant seeds – vegetative cannabis plant

Excise Framework

Currently, with the exception of cigars which has both excise tax codes as well as an excise duty linked to specific HS classifications, all excisable goods fall under a specific excise tax code in order for all excise duties and taxes to be relieved should an excise exemption code apply to the commodity being imported.

For example, Lager (classified under 2203.00.00.31) now falls under Excise Code E33. If imported for Ships' stores purposes, Excise exemption code E91 now relieves the excise duties because the commodity is placed under an excise tax code, not linked via the HS classification itself.

Removal of codes

The CBSA's review revealed that some codes had been repealed, misinterpreted or duplicated. In order to streamline and modernise the Excise Framework, the codes no longer in effect, or applicable to CARM have been removed.

For a complete list of codes that were removed, as well as the reasoning, refer to Appendix E.

Validations

System validations have been added to Excise and GST exemption codes (Appendix D) in CARM. These not only link potentially applicable codes to the appropriate Tariff Classification numbers, but can also be further validated wherein specific commodity qualifications, such as Alcohol percentage or Province of Destination, must be entered in the system for it to accept the CAD.

For example, Excise Code E11 applies to wines more than 1.2% or equal to 7% of absolute ethyl alcohol by volume. In this case, the validation includes alcohol percentage, meaning it must be entered on the CAD to accept the code and proceed to the next step.

Rate types

Below are the different rate types found in the Excise Framework, and a definition for each:

- **Specified:** A dollar or cent amount is applied as an excise charge. This charge is calculated automatically in CARM.
- **Ad Valorem:** A percentage amount is applied as an excise charge. This charge is calculated automatically in CARM.
- **Accept Rate:** The importer is responsible for determining the amount owed. The amount owing is to be manually calculated and entered on the CAD.
- **Free:** An amount of \$0.00 is applied and calculated automatically in CARM. This rate type is reserved for Excise and GST exemption codes.
- **Non-applicable:** No value is applicable as an excise charge. This rate type is reserved for C00, E00 and E93.

Appendix A – Excise Duties

Excise Duties apply to goods that are fit for human consumption: tobacco, alcohol, cannabis, vaping products

Alcohol			
Codes	Definition	Purpose/Legislation	Rate type
E10	Applies to wines with 1.2% or less of absolute ethyl alcohol by volume.	Schedule 6 of the <i>Excise Act, 2001</i> , subsection (a)(i)	Specified
E11	Applies to wines with more than 1.2% but less than 7% of absolute ethyl alcohol by volume.	Schedule 6 of the <i>Excise Act, 2001</i> , Subsection (b)(i)	
E12	Applies to wines with more than 7% of absolute ethyl alcohol by volume.	Schedule 6 of the <i>Excise Act, 2001</i> , Subsection (c)(i)	
E31	Applies to Beer or similar goods containing more than 0.5% but not more than 1.2% absolute ethyl alcohol by volume.	Schedule of the <i>Excise Act</i> , Part II, Subsection 3 (b)	
E32	Applies to Beer or similar goods containing more than 1.2% but not more than 2.5% absolute ethyl alcohol by volume.	Schedule of the <i>Excise Act</i> , Part II, Subsection 2 (b)	
E33	Applies to Beer or similar goods containing more than 2.5% absolute ethyl alcohol by volume.	Schedule of the <i>Excise Act</i> , Part II, Subsection 1 (b)	
E34	Applies to spirits that contain more than 7% of absolute ethyl alcohol.	Schedule 4 of the <i>Excise Act, 2001</i> , Section 1	
E35	Applies to the Special Excise duty payable upon importation of bulk spirits by a licensed user.	Sections 69 to 76 of the <i>Excise Act, 2001</i> .	
E36	Applies to spirits that contain equal to or less than 7% of absolute ethyl alcohol.	Schedule 4 of the <i>Excise Act, 2001</i> , Section 2	

Tobacco			
Code	Definition	Purpose/Legislation	Rate Type
E01	Applies to the additional duty paid on cigars. Specifically, this code is to be used in cases where the 88% of additional duty is greater than the additional specified rate as set out in Section (b) of Schedule 2 of the <i>Excise Act, 2001</i> . <i>Note: regular excise duty on cigars (per thousand) is the last remaining duty that is imposed automatically in CARM based on the selected HS code.</i>	Section 43 of the <i>Excise Act, 2001</i> Section (b) of Schedule 2 of the <i>Excise Act, 2001</i> .	Ad Valorem
E02	Applies to cigarettes imported to Canada.	Section 42 of the <i>Excise Act, 2001</i>	Specified
E07	Applies to the additional duty paid on cigars. Specifically, this code is to be used in cases where the specified rate set out in Subsection (a) (ii) of Schedule 2 of the <i>Excise Act, 2001</i> applies. This rate applies to groupings of 1000 cigars (MIL) <i>Note: regular excise duty on cigars (per thousand) is the last remaining duty that is imposed automatically in CARM based on the selected HS code.</i>	Section 43 of the <i>Excise Act, 2001</i> Subsection (a) (ii) of Schedule 2 of the <i>Excise Act, 2001</i> .	Specified
E22	Applies to tobacco sticks imported into Canada.	Section 2 and Schedule 1 of the <i>Excise Act, 2001</i>	Accept Rate

E23	Applies to other types of tobacco products imported into Canada, subject to excise duties based on the <i>Excise Act, 2001</i> . <i>E.g., tobacco wrappers for use in the manufacture of cigars</i>	Section 42 of the <i>Excise Act, 2001</i>	Specified
E37	Applies to tobacco packages sized at 50 grams or less.	Section 42 of the <i>Excise Act, 2001</i> . <i>Note: The different package sizes are a CBSA construct for ease of reference for the importer.</i>	Accept Rate
E38	Applies to tobacco packages sized at over 50 grams but less than or equal to 100 grams.	Section 42 of the <i>Excise Act, 2001</i> . <i>Note: The different package sizes are a CBSA construct for ease of reference for the importer.</i>	Accept Rate
E39	Applies to tobacco packages sized at more than 100 grams but less than or equal to 150 grams.	Section 42 of the <i>Excise Act, 2001</i> . <i>Note: The different package sizes are a CBSA construct for ease of reference for the importer.</i>	Accept Rate
E40	Applies to tobacco packages sized at more than 150 grams but less than or equal to 200 grams.	Section 42 of the <i>Excise Act, 2001</i> . <i>Note: The different package sizes are a CBSA construct for ease of reference for the importer.</i>	Accept Rate
E41	Applies to tobacco packages sized at 200 grams or more.	Section 42 of the <i>Excise Act, 2001</i> . <i>Note: The different package sizes are a CBSA construct for ease of reference for the importer.</i>	Accept Rate

Vaping products			
Code	Definition	Purpose/Legislation	Rate Type
V01	Stamped vaping products – liquid – federal duties only	Schedule 8 of the <i>Excise Act 2001</i>	Accept Rate
V02	Stamped vaping products – liquid – federal and provincial duties – ON		
V03	Stamped vaping products – liquid – federal and provincial duties – QC		
V04	Stamped vaping products – liquid – federal and provincial duties – NU		
V05	Stamped vaping products – liquid – federal and provincial duties – NWT		
V07	Stamped vaping products – liquid – federal and provincial duties – AB		
V08	Stamped vaping products – liquid – federal and provincial duties – MB		
V12	Stamped vaping products – liquid – federal and provincial duties – NB		
V13	Stamped vaping products – liquid – federal and provincial duties – PEI		
V14	Stamped vaping products – liquid – federal and provincial duties – YK		
V15	Stamped vaping products – solid – federal duties only		
V16	Stamped vaping products – solid – federal and provincial duties - ON		

V17	Stamped vaping products – solid – federal and provincial duties - QC	Schedule 8 of the <i>Excise Act 2001</i>	Accept Rate
V18	Stamped vaping products – solid – federal and provincial duties - NU		
V19	Stamped vaping products – solid – federal and provincial duties - NWT		
V21	Stamped vaping products – solid – federal and provincial duties – AB		
V22	Stamped vaping products – solid – federal and provincial duties – MB		
V26	Stamped vaping products – solid – federal and provincial duties - NB		
V27	Stamped vaping products – solid – federal and provincial duties - PEI		
V28	Stamped vaping products – solid – federal and provincial duties - YK		
V29	Vaping drug – liquid		Free
V30	Vaping drug – solid		
V31	Vaping personal imports within the limit – liquid		
V32	Vaping personal imports within the limit – solid		
V33	VPL – for stamping on premises – liquid		Non-applicable
V34	VPL – for stamping on premises – solid		
V35	VPL – for further manufacturing on premises – liquid		
V36	VPL – for further manufacturing on premises – solid		
V37	VPL – for destruction – liquid		Free
V38	VPL – for destruction – solid		

Other			
Code	Definition	Purpose/Legislation	Rate Type
E00	Applies to the conversion of pre-CARM Customs Accounting Declarations, as declared.	CBSA created code for situations where an Excise Code is mandated on a CAD but was not used on a declared B3.	Non-applicable
E70	Applies to goods containing the definition of “subject to customs duty based on excise duty” in the <i>Customs Tariff</i> .	Based on a review of the interpretation of HS classification descriptions containing "Subject to customs duty based on excise duty", in 2023, it's been determined that the goods imported under those specific classifications contain an excisable good of which its excise duties are to be applied.	Accept Rate

Cannabis
<p>Cannabis Codes (C-codes) have been created to reflect the multiple scenarios in which a cannabis commodity or a commodity containing cannabis can be imported.</p> <p>Unless importing to Manitoba, both Federal and Additional (Provincial) excise duties apply. Furthermore, the onus is on the importer to determine which rate type (specified or ad valorem) is the highest and, as such, is to be used to calculate the payable amount of excise duties. The scenarios in the table below reflect the available options.</p> <p><i>To note, commodities fit for human consumption, such as baked goods, fruits, etc., will appear in the Cannabis (C-codes) drop down list in the Excise Field as any of these types of goods could contain cannabis, making the code's validations broad. If the imported goods do not contain any cannabis, code C00 is to be selected.</i></p>

Code	Definition	Purpose/Legislation	Rate Type
C00	Applies when the commodity does not contain cannabis and is therefore non-applicable.	Because an Excise Code must be selected on the CAD, this code was created as a workaround. <i>Note: Goods could also be put under E90 if it's an option provided in the drop-down list.</i>	Non-applicable
C01	Applies to the specified federal duty payable on cannabis flowering material. <i>To note: this federal duty is applicable to Manitoba only</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> .	Accept Rate
C02	Applies to the specified federal duty payable on cannabis non-flowering material. <i>To note: this federal duty is applicable to Manitoba only</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> .	Accept Rate
C03	Applies to the specified federal duty payable on cannabis viable seeds. <i>To note: this federal duty is applicable to Manitoba only</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> .	Accept Rate
C04	Applies to the specified federal duty payable on vegetative cannabis plants. <i>To note: this federal duty is applicable to Manitoba only</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> .	Accept Rate
C05	Applies to the specified federal duty payable on cannabis found in other commodities identified in the <i>Customs Tariff</i> . E.g., lotions, baked goods, etc. <i>To note: this federal duty is applicable to Manitoba only</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> .	Accept Rate
C06	Applies to the ad valorem federal duty payable on dried or fresh cannabis, or cannabis plants and plant seeds. <i>To note: this federal duty is applicable to Manitoba only</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> .	Ad Valorem
C08	Applies to the specified federal and additional (provincial) duties payable on cannabis flowering material. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C09	Applies to the specified federal duty and the ad valorem additional (provincial) duties payable on cannabis flowering material. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C10	Applies to the specified federal and additional (provincial) duties payable on cannabis non-flowering material. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C11	Applies to the specified federal duty and the ad valorem additional (provincial) duties payable on cannabis non-flowering material. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C12	Applies to the specified federal and additional (provincial) duties payable on cannabis viable seeds.	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate

	<i>To note: these duties apply to all provinces and territories except Manitoba</i>		
C13	Applies to the specified federal duty and the ad valorem additional (provincial) duties payable on cannabis viable seeds. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C14	Applies to the specified federal and additional (provincial) duties payable on vegetative cannabis plants. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C15	Applies to the specified federal duty and the ad valorem additional (provincial) duties payable on vegetative cannabis plants. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C16	Applies to the specified federal and additional (provincial) duties payable on cannabis found in other commodities identified in the <i>Customs Tariff</i> . E.g., lotions, baked goods, etc. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Specified
C17	Applies to the ad valorem federal and additional (provincial) duties payable on dried or fresh cannabis, or cannabis plants and plant seeds. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C18	Applies to the ad valorem federal duty payable on dried or fresh cannabis, or cannabis plants and plant seeds, and to the specified additional (provincial) duty payable on cannabis flowering material. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C19	Applies to the ad valorem federal duty payable on dried or fresh cannabis, or cannabis plants and plant seeds, and to the specified additional (provincial) duty payable on cannabis non-flowering material. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C20	Applies to the ad valorem federal duty payable on dried or fresh cannabis, or cannabis plants and plant seeds, and to the specified additional (provincial) duty payable on cannabis viable seeds. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate
C21	Applies to the ad valorem federal duty payable on dried or fresh cannabis, or cannabis plants and plant seeds, and to the specified additional (provincial) duty payable on vegetative cannabis plants. <i>To note: these duties apply to all provinces and territories except Manitoba</i>	Sections 1 and 2 of Schedule 7 of the <i>Excise Act, 2001</i> ; and <i>Excise Duties on Cannabis Regulations</i>	Accept Rate

C00, C05 and C16 – associated goods and descriptions	
0409.00.00.10	Natural honey. - In containers, of a weight of 5 kg or less
0803.90.00.90	Bananas, including plantains, fresh or dried. - Other - Other
0804.10.00.20	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Dates - Dried
0804.20.00.20	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Figs - Dried
0804.30.00.20	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Pineapples - Dried
0804.50.00.20	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Guavas, mangoes and mangosteens - Dried
0805.10.00.90	Citrus fruit, fresh or dried. - Oranges - Other
0805.29.00.00	Citrus fruit, fresh or dried. - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - Other
0805.50.00.30	Citrus fruit, fresh or dried. - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) - Dried
0806.20.00.00	Grapes, fresh or dried. - Dried
0813.10.00.00	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Apricots
0813.20.00.00	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Prunes
0813.30.00.00	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Apples
0813.40.00.10	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Other fruit - Blueberries, wild
0813.40.00.90	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Other fruit - Other
1515.90.00.90	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. - Other - Other
1704.10.00.10	Sugar confectionery (including white chocolate), not containing cocoa. - Chewing gum, whether or not sugar-coated - Bubble gum
1704.10.00.90	Sugar confectionery (including white chocolate), not containing cocoa. - Chewing gum, whether or not sugar-coated - Other
1704.90.20.00	Sugar confectionery (including white chocolate), not containing cocoa. - Other - Liquorice candy; Toffee
1704.90.90.20	Sugar confectionery (including white chocolate), not containing cocoa. - Other - Other - Marshmallows
1704.90.90.50	Sugar confectionery (including white chocolate), not containing cocoa. - Other - Other - Other sugar candy
1704.90.90.90	Sugar confectionery (including white chocolate), not containing cocoa. - Other - Other - Other
1806.10.90.00	Chocolate and other food preparations containing cocoa. - Cocoa powder, containing added sugar or other sweetening matter - Other
1806.20.90.90	Chocolate and other food preparations containing cocoa. - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg - Other - Other
1806.31.00.00	Chocolate and other food preparations containing cocoa. - Other, in blocks, slabs or bars: - Filled
1806.32.00.10	Chocolate and other food preparations containing cocoa. - Other, in blocks, slabs or bars: - Not filled - Confectionery
1806.32.00.90	Chocolate and other food preparations containing cocoa. - Other, in blocks, slabs or bars: - Not filled - Other
1806.90.90.11	Chocolate and other food preparations containing cocoa. - Other - Other - Put up for retail sale: - Chocolates
1806.90.90.12	Chocolate and other food preparations containing cocoa. - Other - Other - Put up for retail sale: - Chocolate coated nuts
1806.90.90.13	Chocolate and other food preparations containing cocoa. - Other - Other - Put up for retail sale: - Other confectionery
1806.90.90.19	Chocolate and other food preparations containing cocoa. - Other - Other - Put up for retail sale: - Other

1901.90.34.10	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids: - Other, not put up for retail sale, over access commitment - Prepared puddings
1901.90.34.90	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids: - Other, not put up for retail sale, over access commitment - Other
1901.90.39.10	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids: - Other - Prepared puddings
1901.90.39.90	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids: - Other - Other
1901.90.40.10	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids - Prepared puddings
1901.90.40.90	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids - Other
1901.90.53.00	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids: - Other, not put up for retail sale, within access commitment
1901.90.54.00	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids: - Other, not put up for retail sale, over access commitment
1901.90.59.00	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. - Other - Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids: - Other
1905.20.00.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Gingerbread and the like
1905.31.10.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. -

	Sweet biscuits; waffles and wafers: - Sweet biscuits - Certified by Health Canada as special low protein or protein-free products
1905.31.21.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: - Containing 25% or more by weight of wheat, within access commitment
1905.31.22.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: - Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment
1905.31.23.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: - Containing 25% or more by weight of wheat, over access commitment
1905.31.29.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: - Other
1905.31.91.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other: - Containing 25% or more by weight of wheat, within access commitment
1905.31.92.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other: - Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment
1905.31.93.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other: - Other, containing 25% or more by weight of wheat, over access commitment
1905.31.99.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Sweet biscuits - Other: - Other
1905.32.10.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Waffles and wafers - Certified by Health Canada as special low protein or protein-free products
1905.32.91.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Waffles and wafers - Other: - Containing 25% or more by weight of wheat, within access commitment
1905.32.92.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Waffles and wafers - Other: - Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment
1905.32.93.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Waffles and wafers - Other: - Other, containing 25% or more by weight of wheat, over access commitment
1905.32.99.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Sweet biscuits; waffles and wafers: - Waffles and wafers - Other: - Other
1905.90.59.10	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. -

	Other - Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: - Other - Puddings: - Puddings
1905.90.59.91	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Other - Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: - Other - Other: - Pies, cakes and pastry, not frozen
1905.90.59.98	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Other - Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: - Other - Other: - Other, frozen
1905.90.59.99	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. - Other - Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: - Other - Other: - Other
2007.10.00.00	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.
2007.91.00.11	Other: - Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Put up for retail sale: - Marmalades
2007.91.00.12	Other: - Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Put up for retail sale: - Purées
2007.91.00.19	Other: - Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Put up for retail sale: - Other
2007.91.00.90	Other: - Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other
2007.99.10.00	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Strawberry jam
2007.99.20.00	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Banana purée
2007.99.90.41	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Put up for retail sale: - Nut purées and nut pastes
2007.99.90.42	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Put up for retail sale: - Berry purées
2007.99.90.43	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Put up for retail sale: - Other fruit purées
2007.99.90.44	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Put up for retail sale: - Jams
2007.99.90.45	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Put up for retail sale: - Jellies
2007.99.90.49	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Put up for retail sale: - Other
2007.99.90.92	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Other: - Berry purées
2007.99.90.93	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Other: - Other fruit purées
2007.99.90.99	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Other: - Other - Other - Other: - Other
2008.11.10.00	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. - Nuts, ground-nuts and other seeds, whether or not mixed together: - Ground-nuts - Peanut butter

2008.11.90.00	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. - Nuts, ground-nuts and other seeds, whether or not mixed together: - Ground-nuts - Other
2009.11.00.10	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice: - Frozen - In container sizes of more than 4 litres
2009.11.00.20	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice: - Frozen - In container sizes of 4 litres or less
2009.12.00.10	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice: - Not frozen, of a Brix value not exceeding 20 - In airtight containers
2009.12.00.90	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice: - Not frozen, of a Brix value not exceeding 20 - Other
2009.19.00.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice: - Other
2009.21.00.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Grapefruit juice; pomelo juice: - Of a Brix value not exceeding 20
2009.29.00.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Grapefruit juice; pomelo juice: - Other
2009.31.00.10	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single citrus fruit: - Of a Brix value not exceeding 20 - Lemon: - Lemon
2009.31.00.90	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single citrus fruit: - Of a Brix value not exceeding 20 - Other: - Other
2009.39.00.11	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single citrus fruit: - Other - Lemon: - Frozen
2009.39.00.19	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single citrus fruit: - Other - Lemon: - Other
2009.39.00.90	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single citrus fruit: - Other - Other: - Other
2009.41.00.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Pineapple juice: - Of a Brix value not exceeding 20
2009.49.00.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Pineapple juice: - Other
2009.50.00.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Tomato juice
2009.61.10.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Grape juice (including grape must): - Of a Brix value not exceeding 30 - Grape juice for wine-making
2009.61.90.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Grape juice (including grape must): - Of a Brix value not exceeding 30 - Other
2009.69.10.10	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Grape juice (including grape must): - Other - Grape concentrate, of a Brix value not less than 68, for use in the manufacture

	of fruit juices or beverages; Grape juice for wine-making - Grape concentrate, of a Brix value not less than 68, for use in the manufacture of fruit juices or beverages: - Grape concentrate, of a Brix value not less than 68, for use in the manufacture of fruit juices or beverages
2009.69.10.20	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Grape juice (including grape must): - Other - Grape concentrate, of a Brix value not less than 68, for use in the manufacture of fruit juices or beverages; Grape juice for wine-making - Grape juice for wine making: - Grape juice for wine making
2009.69.90.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Grape juice (including grape must): - Other - Other
2009.71.10.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Apple juice: - Of a Brix value not exceeding 20 - Reconstituted
2009.71.90.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Apple juice: - Of a Brix value not exceeding 20 - Other
2009.79.11.10	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Apple juice: - Other - Concentrated: - For use in the manufacture of fruit juices, juice beverages or fruit snack products - Frozen
2009.79.11.90	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Apple juice: - Other - Concentrated: - For use in the manufacture of fruit juices, juice beverages or fruit snack products - Other
2009.79.19.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Apple juice: - Other - Concentrated: - Other
2009.79.90.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Apple juice: - Other - Other
2009.81.00.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single fruit, nut or vegetable: - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice
2009.89.10.10	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single fruit, nut or vegetable: - Other - Of a fruit - Passion fruit: - Passion fruit
2009.89.10.20	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single fruit, nut or vegetable: - Other - Of a fruit - Prune
2009.89.10.81	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single fruit, nut or vegetable: - Other - Of a fruit - Other, concentrated: - Frozen
2009.89.10.89	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single fruit, nut or vegetable: - Other - Of a fruit - Other, concentrated: - Other
2009.89.10.90	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single fruit, nut or vegetable: - Other - Of a fruit - Other: - Other
2009.89.20.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Juice of any other single fruit, nut or vegetable: - Other - Of a vegetable
2009.90.10.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Mixtures of juices - Of citrus fruit juices, dehydrated

2009.90.20.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Mixtures of juices - Of orange and grapefruit juices, other than dehydrated
2009.90.30.10	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Mixtures of juices - Of other fruit juices, whether or not dehydrated - Frozen, concentrated
2009.90.30.20	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Mixtures of juices - Of other fruit juices, whether or not dehydrated - Not frozen, concentrated: - Not frozen, concentrated
2009.90.30.90	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Mixtures of juices - Of other fruit juices, whether or not dehydrated - Other
2009.90.40.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Mixtures of juices - Of vegetable juices
2101.20.00.90	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté - Other
2105.00.10.00	Ice cream and other edible ice, whether or not containing cocoa. - Flavoured ice and ice sherbets
2105.00.91.90	Ice cream and other edible ice, whether or not containing cocoa. - Other: - Within access commitment - Other
2105.00.92.90	Ice cream and other edible ice, whether or not containing cocoa. - Other: - Over access commitment - Other
2106.90.10.40	Food preparations not elsewhere specified or included. - Other - Cream of coconut syrup for use in the manufacture of beverages; Elderberry flower concentrate and Limeflower concentrate for use in the manufacture of beverages; Nutmeat substitutes; Sour dough flavouring ingredients; Tea substitutes; Vegetable preparations for use as flavouring - Tea substitutes
2106.90.10.50	Food preparations not elsewhere specified or included. - Other - Cream of coconut syrup for use in the manufacture of beverages; Elderberry flower concentrate and Limeflower concentrate for use in the manufacture of beverages; Nutmeat substitutes; Sour dough flavouring ingredients; Tea substitutes; Vegetable preparations for use as flavouring - Vegetable preparations for use as flavouring
2106.90.10.90	Food preparations not elsewhere specified or included. - Other - Cream of coconut syrup for use in the manufacture of beverages; Elderberry flower concentrate and Limeflower concentrate for use in the manufacture of beverages; Nutmeat substitutes; Sour dough flavouring ingredients; Tea substitutes; Vegetable preparations for use as flavouring - Other
2106.90.21.00	Food preparations not elsewhere specified or included. - Other - Syrups derived from cane or beet sugar, containing added colouring matter; Food concentrates and fruit syrups for use in beverages or other food preparations: - Syrups derived from cane or beet sugar, containing, in the dry state, 90% or more by weight of sugar and no added flavouring matter
2106.90.29.10	Food preparations not elsewhere specified or included. - Other - Syrups derived from cane or beet sugar, containing added colouring matter; Food concentrates and fruit syrups for use in beverages or other food preparations: - Other - Food concentrates and fruit syrups for use in beverages or other food preparations: - Food concentrates and fruit syrups, for use in beverages or other food preparations
2106.90.29.90	Food preparations not elsewhere specified or included. - Other - Syrups derived from cane or beet sugar, containing added colouring matter; Food concentrates and fruit syrups for use in beverages or other food preparations: - Other - Other
2106.90.32.00	Food preparations not elsewhere specified or included. - Other - Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: - Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment
2106.90.34.00	Food preparations not elsewhere specified or included. - Other - Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: - Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, over access commitment
2106.90.35.00	Food preparations not elsewhere specified or included. - Other - Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: - Milk or cream substitutes, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content; butter substitutes, containing, in the dry state, over 10% by weight of milk solids but 15% or less by weight of milk fat

2106.90.39.10	Food preparations not elsewhere specified or included. - Other - Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: - Other - Cream substitutes, whipped
2106.90.39.20	Food preparations not elsewhere specified or included. - Other - Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: - Other - Coffee whitener
2106.90.39.90	Food preparations not elsewhere specified or included. - Other - Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: - Other - Other
2106.90.41.10	Food preparations not elsewhere specified or included. - Other - Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens; Protein hydrolysates: - Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens - Cheese fondue
2106.90.41.20	Food preparations not elsewhere specified or included. - Other - Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens; Protein hydrolysates: - Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens - Popping corn, prepared and packaged for use with microwave ovens
2106.90.91.00	Food preparations not elsewhere specified or included. - Other - Other: - Concentrated juice of any single fruit or vegetable, fortified with vitamins or minerals
2106.90.92.00	Food preparations not elsewhere specified or included. - Other - Other: - Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals
2106.90.97.00	Food preparations not elsewhere specified or included. - Other - Other: - Fruit flavoured powders for use in the manufacture of pharmaceuticals, food products or beverages
2106.90.98.00	Food preparations not elsewhere specified or included. - Other - Other: - Jelly powders, ice cream powders and powders for similar preparations
2106.90.99.10	Food preparations not elsewhere specified or included. - Other - Other: - Other - Flavouring powders: - Flavouring powders
2106.90.99.31	Food preparations not elsewhere specified or included. - Other - Other: - Other - Sweets, gums and the like, containing synthetic sweetening agents: - Chewing gum
2106.90.99.39	Food preparations not elsewhere specified or included. - Other - Other: - Other - Sweets, gums and the like, containing synthetic sweetening agents: - Other
2106.90.99.40	Food preparations not elsewhere specified or included. - Other - Other: - Other - Flavouring extracts and essences: - Flavouring extracts and essences
2106.90.99.91	Food preparations not elsewhere specified or included. - Other - Other: - Other - Other: - Frozen
2106.90.99.92	Food preparations not elsewhere specified or included. - Other - Other: - Other - Other: - Not frozen, in airtight containers
2106.90.99.99	Food preparations not elsewhere specified or included. - Other - Other: - Other - Other: - Other
2202.10.00.11	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured - Carbonated soft drinks: - Containing high intensity sweeteners
2202.10.00.19	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured - Carbonated soft drinks: - Other
2202.10.00.90	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured - Other
2202.91.00.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Non-alcoholic beer
2202.99.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Other - Non-alcoholic wine
2202.99.21.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Other - Juices, not concentrated, fortified with vitamins or minerals: - Of any single fruit or vegetable - Orange juice

2202.99.21.90	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Other - Juices, not concentrated, fortified with vitamins or minerals: - Of any single fruit or vegetable - Other
2202.99.22.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Other - Juices, not concentrated, fortified with vitamins or minerals: - Of mixtures of fruits or vegetables
2202.99.39.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Other - Beverages containing milk: - Other - Certified organic
2202.99.39.20	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Other - Beverages containing milk: - Other - Not certified organic
2202.99.90.90	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. - Other: - Other - Other - Other
3004.90.00.21	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. - Other - Other, for human use, acting on the nervous system: - Containing cannabis or cannabinoids
3301.29.00.00	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. - Essential oils other than those of citrus fruit: - Other
3301.90.00.00	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. - Other
3302.10.00.00	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. - Of a kind used in the food or drink industries
3302.90.00.10	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. - Other - Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases
3302.90.00.90	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. - Other - Other
3303.00.00.10	Perfumes and toilet waters. - Perfumes
3304.10.00.00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. - Lip make-up preparations
3304.99.90.20	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. - Other: - Other - Other - Face, hand and body creams and lotions
3305.10.00.00	Preparations for use on the hair. - Shampoos
3307.30.00.00	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties. - Perfumed bath salts and other bath preparations
3401.11.90.00	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: - For toilet use (including medicated products) - Other

3401.19.00.10	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: - Other – Surface active products and preparations, whether or not containing soap
3401.19.00.90	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: - Other - Other

Appendix B – Excise Taxes

Excise Taxes apply to goods that are unfit for human consumption: Fuel, Fuel-inefficient vehicles (often referred to as Green Levy), Air Conditioning and Luxury Tax.

Fuel, Fuel-inefficient vehicles and Air Conditioning			
Code	Definition	Purpose/Legislation	Rate Type
E14	Applies to fuel charges on leaded gasoline and aviation gasoline.	Subsection 9 b) of Schedule I of the <i>Excise Tax Act</i>	Accept Rate
E15	Applies to fuel charges on diesel fuel and aviation fuel, other than aviation gasoline.	Section 9.1 of Schedule I of the <i>Excise Tax Act</i>	Accept Rate
E17	Applies to fuel charges on unleaded gasoline and aviation gasoline.	Subsection 9 a) of Schedule I of the <i>Excise Tax Act</i>	Specified
Z01	Applies to vehicles with a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers.	Subsection 6 (1)a) of Schedule I of the <i>Excise Tax Act</i>	
Z02	Applies to vehicles with a weighted average fuel consumption rating of at least 13 but less than 14 L per 100 kilometers, and with the flat rate of the Air Conditioner's tax.	Subsection 6 (1)a) and section 7 of Schedule I of the <i>Excise Tax Act</i>	
Z03	Applies to vehicles with a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers.	Subsection 6 (1)b) of Schedule I of the <i>Excise Tax Act</i>	
Z04	Applies to vehicles with a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers, and with the flat rate of the Air Conditioner's tax.	Subsection 6 (1)b) and section 7 of Schedule I of the <i>Excise Tax Act</i>	
Z05	Applies to vehicles with a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers.	Subsection 6 (1)c) of Schedule I of <i>Excise Tax Act</i>	
Z06	Applies to vehicles with a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers, and with the flat rate of the Air Conditioner's tax.	Subsection 6 (1)c) and section 7 of Schedule I of the <i>Excise Tax Act</i>	
Z07	Applies to vehicles with a weighted average fuel consumption rating of 16 L or more per 100 kilometers.	Subsection 6 (1)d) of Schedule I of the <i>Excise Tax Act</i>	
Z08	Applies to vehicles with a weighted average fuel consumption rating of 16 L or more per	Subsection 6 (1)d) and section 7 of Schedule I of the <i>Excise Tax Act</i>	

	100 kilometers, and with the flat rate of the Air Conditioner's tax.		
Z09	Applies to vehicles subject to the flat rate of the Air Conditioner's tax.	Section 7 of Schedule I of the <i>Excise Tax Act</i>	

Luxury vehicles			
Code	Definition	Purpose/Legislation	Rate Type
E60	Applies when 20% of the taxable amount above \$100,000 of the vehicle is excisable.	Section 9 of the <i>Select Luxury Items Tax Act</i> . Further information can be found in Memorandum 18-4-1: <i>Select luxury items tax on importation</i>	Accept Rate
E61	Applies when 10% of the full value of the vehicle is excisable.		
E62	Applies when 20% of the taxable amount above \$100,000 of the aircraft is excisable.		
E63	Applies when 10% of the full value of the aircraft is excisable.		
E64	Applies when 20% of the taxable amount above \$250,000 of the vessel is excisable.		
E65	Applies when 10% of the full value of the vessel is excisable.		

Luxury vehicles (multiple scenarios)			
As mentioned above, the L-Codes reflect the scenarios where Luxury Vehicles (with or without an exemption) also incur excise taxes on fuel-inefficiency and Air Conditioners.			
Code	Definition	Purpose/Legislation	Rate Type
L01	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers.	These codes have been created as a workaround for the lack of multiple excise	
L02	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers.		
L03	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers.		
L04	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle		

	is excisable and the vehicle has a weighted average fuel consumption rating of 16 L or more per 100 kilometers.	fields on the CAD, for cases where multiple excise charges are potentially applicable to the imported luxury vehicle.	Accept Rate
L05	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle is subject to the flat rate of the Air Conditioner's tax.		
L06	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 13 but less than 14 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L07	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L08	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L09	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of 16 L or more per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L10	Applies to luxury vehicles when 20% of the taxable amount above \$100,000 of the vehicle is excisable and the vehicle is conditionally exempt of other excise charges.		
L11	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers.		
L12	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers.		
L13	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers.		
L14	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of 16L or more per 100 kilometers.		

L15	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle is subject to the flat rate of the Air Conditioner's tax.	These codes have been created as a workaround for the lack of multiple excise fields on the CAD, for cases where multiple excise charges are potentially applicable to the imported luxury vehicle.	
L16	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L17	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L18	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers, and with the flat rate of the Air Conditioner's tax.		
L19	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle has a weighted average fuel consumption rating of 16 L or more per 100 kilometers, and with the flat rate of the Air Conditioner's tax.		
L20	Applies to luxury vehicles when 10% of the full value of the vehicle is excisable and the vehicle is conditionally exempt of other excise charges.		Accept Rate
L21	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers.		Specified
L22	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers.		Specified
L23	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers.		Specified
L24	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of 16 L or more per 100 kilometers.		Specified
L25	Applies to Registered Vendors importing a vehicle that is subject to the flat rate of the Air Conditioner's tax.		Specified
L26	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		Specified
L27	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of at least 14 L but less		Specified

	than 15 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L28	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		Specified
L29	Applies to Registered Vendors importing a vehicle that has a weighted average fuel consumption rating of 16 L or more per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		Specified
L30	Applies to Registered Vendors importing a vehicle that is conditionally exempt of other excise charges.		Free
L31	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers.		Specified
L32	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers.		Specified
L33	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers.		Specified
L34	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of 16 L or more per 100 kilometers.		Specified
L35	Applies to a luxury vehicle imported under other specified conditions and the vehicle is subject to the flat rate of the Air Conditioner's tax.		Specified
L36	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of at least 13 L but less than 14 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.	These codes have been created as a workaround for the lack of multiple excise fields on the CAD, for cases where multiple excise charges are potentially applicable to the imported luxury vehicle.	Specified
L37	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of at least 14 L but less than 15 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		Specified
L38	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of at least 15 L but less than 16 L per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		Specified
L39	Applies to a luxury vehicle imported under other specified conditions and the vehicle has a weighted average fuel consumption rating of		Specified

	16 L or more per 100 kilometers, and is subject to the flat rate of the Air Conditioner's tax.		
L40	Applies to a luxury vehicle imported under other specified conditions and the vehicle is conditionally exempt of other excise charges.		Free

Appendix C – Excise Exemptions

Code	Definition	Purpose/Legislation	Rate Type
E66	Applies to Registered Vendors importing luxury vehicles.	Subsection 21(1) of the <i>Select Luxury Items Tax Act</i> . Information can also be found in Memorandum 18-4-1: <i>Select luxury items tax on importation</i>	Free
E67	Applies to Tax Certificates used when importing luxury vehicles.	Section 37 of the <i>Select Luxury Items Tax Act</i> . Information can also be found in Memorandum 18-4-1: <i>Select luxury items tax on importation</i>	
E68	Applies to Special Import Certificates used when importing luxury vehicles.	Section 38 of the <i>Select Luxury Items Tax Act</i> . Information can also be found in Memorandum 18-4-1: <i>Select luxury items tax on importation</i>	
E69	Applies to other exemptions found in the <i>Select Luxury Items Tax Act</i> that are not covered under codes E66-68	<i>Select Luxury Items Tax Act</i>	
E80	Applies to the exemption of duties for persons who hold a Vaping Product License.	Subsection 158.47(2) of the <i>Excise Act, 2001</i> .	
E81	Applies to the exemption of duties for persons who hold evidence that the vaping product meets the definition of a vaping product drug.	Subsection 158.66 of the <i>Excise Act, 2001</i>	
E82	Applies to the exemption of duties according to subsection 158.63 (1) of the <i>Excise Act, 2001</i> .	Subsection 158.63 (1) of the <i>Excise Act, 2001</i> .	
E87	Applies to the exemption of payable excise taxes on goods imported per conditions set out in the <i>Excise Tax Act</i> relating to Schedule III of that Act.	Schedule III of the <i>Excise Tax Act</i>	
E88	Applies to the exemption of payable excise on goods imported by manufacturers operating under an “E” license.	X2.1 Licences memoranda – Excise Taxes and Special Levies Memoranda Series of the CRA	
E89	Applies to the exemption of payable excise on goods imported by wholesalers operating under an “W” license.	X2.1 Licences memoranda – Excise Taxes and Special Levies Memoranda Series of the CRA	
E90	Applies to goods on which excise duties or taxes are non-applicable based on a condition listed in a relevant Act or Regulation.	CBSA-constructed code for goods that don't fall under any of conditions set out within the Excise acts and thus are excise free, based on the good itself. <i>Note: Goods could also be put under C00 if it's an option provided in the drop-down list.</i>	
E91	Applies to the exemption of payable excise duties on ships' stores imports.	Schedule of <i>Ships' Stores Regulations</i>	

E93	Applies to	CBSA-constructed code for goods where the excise is	
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Appendix D – GST exemption codes

Code	Definition	Purpose/Legislation	Rate Type
11	Applies to the conversion of pre-CARM Customs Accounting Declarations, as declared.	CBSA created code for situations where a GST exemption code is needed and applicable on a CAD for conversion purposes of a declared B3.	Free
48	Applies to prescribed publications imported by mail or courier by a non-resident registered person.	<i>Publication Supplied by a Non-resident Registrant Regulations (GST/HST).</i>	
49	Applies to money or certificates or other documents deemed a financial instrument.	Section 10 of Schedule VII of the <i>Excise Tax Act</i> .	
51	Applies to goods that are classified under Heading numbers 98.01 to 98.07, 98.10 to 98.12, 98.15 and 98.16 of the <i>Customs Tariff</i> . It does not, however, apply to goods classified under 9804.30.00.	Section 1 of Schedule VII of the <i>Excise Tax Act</i> .	
52	Applies to medals, trophies and other prizes won outside of Canada, that are bestowed, received, or accepted for heroic deeds, valour or distinction. This exemption code does not apply to usual merchantable goods that are won outside Canada in competitions.	Section 2 of Schedule VII of the <i>Excise Tax Act</i> .	
53	Applies to printed matter imported for the promotion of tourism.	Section 3 of Schedule VII of the <i>Excise Tax Act</i> .	
54	Applies to donated goods imported by a charity or public institution in Canada.	Section 4 of Schedule VII of the <i>Excise Tax Act</i> .	
55	Applies to goods supplied by a non-resident for goods in need of repair or replacement and under warranty.	Section 5 of Schedule VII of the <i>Excise Tax Act</i> . More information can be found in Memorandum D8-2-10: <i>Goods returning to Canada having been repaired outside of Canada</i> .	
56	Applies to prescription drugs and biologicals.	Part I of Schedule VI of the <i>Excise Tax Act</i> .	
57	Applies to medical and assistive devices.	Part II and Part II.1 of Schedule VI of the <i>Excise Tax Act</i> .	
59	Applies to food and beverages for human consumption (Basic Groceries).	Part III of Schedule VI of the <i>Excise Tax Act</i> .	
60	Applies to goods related to agriculture and fishing as enumerated in Part IV of Schedule VI of the <i>Excise Tax Act</i> , not including property provided in Section 10 of that Part.	Part IV of Schedule VI of the <i>Excise Tax Act</i>	
61	Applies to goods related to agriculture and fishing provided in the Schedule of the <i>Agriculture and Fishing Property (GST/HST) Regulations</i> , not including fishing boats for use in the commercial fisheries.	<i>Agriculture and Fishing Property (GST/HST) Regulations</i>	
62	Applies to fishing boats purchased for the use in commercial fisheries pursuant to Section 10 of Part IV of Schedule VI of the <i>Excise Tax Act</i> .	Section 10 of Part IV of Schedule VI of the <i>Excise Tax Act</i> .	

64	Applies to supplies imported for the use of constructing an international bridge or tunnel crossing the boundary between Canada and the United States.	Section 2 of Part VIII of Schedule VI of the <i>Excise Tax Act</i> .	Free
65	Applies to goods sent to a recipient in Canada by mail or courier, the value of which is normally not more than \$20, provided they are not prescribed goods enumerated in the <i>Mail and Courier Imports (GST/HST) Regulations</i> .	<i>Mail and Courier Imports (GST/HST) Regulations</i>	
66	Applies to goods prescribed under the <i>Non-taxable Imported Goods (GST) Regulations</i> .	<i>Non-taxable Imported Goods (GST) Regulations</i>	
67	Applies to goods imported for use by foreign representatives and official use of diplomatic missions, consular posts and international organizations.	More information can be found in Subsection 4 (2) of the <i>Foreign Missions and International Organizations Act</i>	
69	Applies to goods imported by Visiting Forces.	More information can be found in the <i>Visiting Forces Act</i> and in Memorandum D21-4-3: <i>Visiting Forces Personnel – Tariff Item No. 9827.00.00</i>	
71	Applies to supplies made to and by the provincial government of Alberta.	More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.	
73	Applies to supplies made to and by the provincial government of Manitoba.	More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.	
80	Applies to supplies made to and by the provincial government of Saskatchewan.	More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.	
81	Applies to supplies made to and by the territorial government of the North West Territories.	More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.	
82	Applies to supplies made to and by the territorial government of the Yukon.	More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.	
99	Combined casual/commercial entries – additional GST	CBSA code to remove the duplicate GST on specific importations where HST is also applied.	

Appendix E – Code Removals

Code	Title	Reasoning
Excise Codes		
E06	Matches	No longer excisable
E20	LVS accept rate	This code was created for the purposes of the Legacy System CCS and is not needed in CARM.
E21	Cigars	Removed as it's a redundancy of E07, which provides the specified rates per thousand as intended by the CRA. CARM allows for decimal numbers with the MIL unit of measure, ensuring that even if less than 1000 cigars are imported, they can be declared accurately.
E27	Manufactured Tobacco (New Brunswick)	Manufactured tobacco is accounted for elsewhere.
E30	Manufactured Tobacco (Ontario)	Manufactured tobacco is accounted for elsewhere.
E50	Cannabis flower – federal flat rate	

E51	Cannabis trim – federal flat rate	Cannabis Excise Codes (E-codes) have been removed to group them under the new Cannabis Codes (C-codes) for ease of reference and consistency. The C-codes also provide for multiple scenarios that encompass both Federal and Additional (provincial) excise duties that apply.
E52	Cannabis seed – federal flat rate	
E53	Cannabis seedling – federal flat rate	
E54	Cannabis – federal ad valorem rate	
E55	Canada Provincial exempt excise duty tax	
E56	Cannabis Oil – federal flat rate	
E57	Cannabis Oil – flat rate additional	
E85	Goods listed in tariff item 9804.30.00 in the <i>Customs Tariff</i> .	As per consultation with CRA, this E-code does not apply to excisable goods.
E86	Goods listed in Section I of Part VII of Schedule III of the <i>Excise Tax Act</i> .	As per consultation with CRA, this E-code no longer applies.
E94	Other imported goods covered by an order-in-council	CARM's logic is set up so that, if there is an active OIC in the system, based on how it is inputted into the CAD, the system will automatically remit the excise. Therefore, this E-code has been removed.
E95	Imported goods qualifying under other exemption	As per consultation with CRA, this E-code no longer applies.
E96	Goods imported by provincial governments of Alberta, New Brunswick, Saskatchewan, Yukon, and Northwest Territories	As per consultation with CRA, this E-code no longer applies as excise exemptions are accounted for under other excise codes.
E97	Goods imported by diplomats	This E-code is not required as OICs for Diplomats are in place and Tariff Item 9808.00.00 provides relief as well.
E98	Goods imported by certified public hospital	As per consultation with CRA, this E-code no longer applies.
E99	Goods imported by municipalities	As per consultation with CRA, this E-code no longer applies.
GST exemption codes		
2	LVS Accept Rate	This code was used for Legacy System issues. Does not apply in CARM.
17	Exemption code 49 to resolve system problem	This code was used for Customs Commercial System issues. Does not apply in CARM.
50	Computer Carrier Remission Order 85-277	Remission Orders are uploaded in CARM with specific instructions to relieve taxes, which makes this code unnecessary.
63	Goods for Governor General Section 1, Part VIII, Schedule VII	Removed as per the <i>Excise Tax Act</i> , there is no longer a Part VIII in Schedule VII.
68	Goods for diplomatic missions consular posts	Code removed as it has been combined with GST exemption code 67
70	Goods for the exclusive use of the visiting forces	Code removed as it has been combined with GST exemption code 69
72	Goods for the use of the government of BC	Code has been removed as, according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.
74	Goods for the use of the government of NFLD	Code has been removed as according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.

75	Goods for the use of the government of New Brunswick	Code has been removed as according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.
76	Goods for the use of the government of Nova Scotia	Code has been removed as according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.
77	Goods for the use of the government of Ontario	Code has been removed as according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.
78	Goods for the use of the government of PEI	Code has been removed as according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.
79	Goods for the use of the government of Quebec	Code has been removed as according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.
83	Goods previously imported subject to full GST and now reimported	Code is being removed as this is already captured under GST code 66.
84	Exempt conditionally Schedule VII, Section 9	As per the information found in Section 9 of Schedule VII of the <i>Excise Tax Act</i> , the Note referenced no longer exists.
85	Goods for the use of the government of Nunavut	Code has been removed as according to the CRA, GST must be charged upon importation, and the government may be eligible to apply to recover the GST paid. More information can be found on the CRA's GST/HST information for governments and diplomats webpage, linked below.

References

Consult these resources for further information.

Applicable legislation

- [Agriculture and Fishing Property \(GST/HST\) Regulations](#)
- [Excise Tax Act](#)
- [Excise Act](#)
- [Excise Act, 2001](#)
- [Excise Duties on Cannabis Regulations](#)
- [Foreign Missions and International Organizations Act](#)
- [Mail and Courier Imports \(GST/HST\) Regulations](#)
- [Non-taxable Imported Goods \(GST\) Regulations](#)
- [Publication Supplied by a Non-resident Registrant Regulations \(GST/HST\)](#)
- [Select Luxury Items Tax Act](#)

- [Visiting Forces Act](#)

Issuing office

Trade Policy Division
Trade and Anti-dumping Directorate
Commercial and Trade Branch

Contact us

[Contact border information services](#)

Related links

- [Customs Tariff](#)
- [GST/HST information for governments and diplomats](#)
- [CARM: The new way to assess and pay duties and taxes on imported commercial goods](#)
- [CARM: Onboarding documentation](#)
- [GST/HST information for governments and diplomats](#)
- [D21-4-3 Visiting Forces Personnel – Tariff Item No. 9827.00.00](#)
- [D8-2-10 Goods returning to Canada having been repaired outside of Canada](#)
- [D18-4-1 Select Luxury items tax on importation](#)