

**TDC  
TARIFF GUIDE**

Categories and Commodities	Duty		GST (HST)*	PST	Categories and Commodities	Duty		GST (HST)*	PST
	U.S.	Other				U.S.	Other		
<b>Category 1</b> Carpeting Life jackets and belts Skates (ice and roller) Sleeping bags Textile articles (bedding, linen, towels, curtains)	0%	20%	5% (*)	✓	<b>Category 4 (cont'd)</b> Candles Ceramic tableware (dishes) and kitchenware Cleansers and other cleaning preparations Coffeemakers Dishwashers Furniture Machinery for working wood (wood planer, tablesaw, chainsaw) Paints and varnishes Paper products Pet foods Photographic film Single use cameras Wallets and purses (leather)	0%	8%	5% (*)	✓
<b>Category 2</b> Clothing Footwear	0%	18%	5% (*)	✓					
<b>Category 3</b> Basic groceries (non-taxable) Bread Cakes and pies Other baked goods (pkgs. of 6 or more) Canned food goods Dairy products (maximum \$20) including: • Butter • Cheese • Ice cream • Cream • Yogurt Eggs (maximum 2 dozen) Fish and seafood Fresh or frozen fruit and vegetables Fruit and vegetable juices (large containers) Meat fresh or frozen (maximum 20 kg) including: • Chicken (maximum 10 kg) • Turkey (1 whole or maximum 10 kg of parts) • Beef and other meats Medications (including vitamins) Milk	0%	7%	0% ( )	NA	<b>Category 5</b> Audio and video cassette recorders Audio and video tapes Antiques (must exceed an age of 100 years) Breadmaker Calculators (electronic) Cameras, lenses and flashes Clothes dryers Compact discs Compact and video disc players Computers and related equipment • Display units • Keyboards • Modems • Printers • Scanners • Software (on CD-ROM, disk, tape) Curling irons Electric shavers Fax and answering machines Flashlights Glass and glassware Hair dryers Irons (clothes) Microwave ovens Motorcycle parts Rice cooker Sewing machines Telephones (Portable and cellular) Toasters Tools (pneumatic powered only) Toys Video cameras Video games and video game units	0%	0%	5% (*)	✓
<b>Category 4</b> Articles of plastic, rubber, steel, wood Auto parts Baby carriages Beauty aids, cosmetics and toiletries Bicycles and tricycles Canoes/rowboats Cookware (stainless steel) Electrical ranges Gas barbecues Golf clubs and balls Groceries (taxable) • Candy • Snack foods • Soft drinks Household batteries Lightbulbs and light fixtures Lubricating oils Luggage Pot pourri Refrigerators Speakers Sports and exercise equipment Sunglasses Televisions Tires Tools (electric handheld) Vacuum cleaners Watches (under \$50) Miscellaneous goods not elsewhere specified	0%	8%	5% (*)	✓	<b>Category 6 PST Exempt Goods</b> <b>Category 7</b> Books <b>**Category 8</b> Beer - per dozen <b>** Category 9</b> Wine - per litre <b>** Category 10</b> Liqueurs, Liquor - per litre <b>** Category 11</b> Cigarettes - per pack of 20 <b>** Category 12</b> Tobacco - per 200 grams	0%	0%	5%	NA
					<b>** Values for these categories will be available from your local CBSA office.</b>				

✓ - Provincial Taxes will be collected on these categories where an agreement between the Federal and Provincial governments exists.  
 (\*) The Harmonized Sales Tax (HST) will be collected where an agreement exists.