

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

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Arrangement Regarding Bovine Meat

Original: English

INTERNATIONAL MEAT COUNCIL

Inventory of Domestic Policies and Trade Measures
and Information on Bilateral, Plurilateral
or Multilateral Commitments

Replies to Parts G and H of the Questionnaire

CANADA

Revision

The participants have agreed to provide information concerning their domestic policies and trade measures including bilateral and plurilateral commitments on the basis of Parts G and H of the Questionnaire (Rule 16 of the Rules of Procedure). The documents containing replies to these parts of the Questionnaire are circulated under the symbol IMC/INV; they are revised as and when changes are notified.

This set of documents constitutes the inventory of all measures affecting trade in bovine meat, including commitments resulting from bilateral, plurilateral and multilateral negotiations, which the Council has instructed the Secretariat to draw up and keep up to date, under the provisions of Article III of the Agreement (Note to Article III of the Arrangement and Rule 18 of the Rules of Procedure).

PART G

Part G.1: Information on Domestic Policies and Trade Measures

I. PRODUCTION

(a) Description of the beef industry

1. There were 12 million cattle on Canadian farms on 1 January 1994 - 12 per cent below the maximum recorded in 1976. Approximately 75 to 80 per cent of this number are intended for beef production while the balance represents the dairy herd and veal production. Eighty per cent of the beef herd is located in Western Canada while Eastern Canada has a similar proportion of the dairy herd.

2. The number of farms reporting beef cows was 100,000 in 1991. This represents little change from last census year of 1986.

3. Cash receipts from beef cattle and calves, Canada's largest commodity source of farm cash income, totalled Can\$5.5 billion in 1993, accounting for 23 per cent of total farm receipts.

4. The beef industry in Canada has evolved into two highly specialized enterprises - cow-calf rearing and finishing feedlots. Virtually all steers and heifers in Canada are finished in feedlots utilizing high energy grain rations, rather than being left on pasture until slaughter. Eastern feedlots normally utilize corn while those in Western Canada use a higher percentage of barley. Beef cow-calf enterprises are land intensive and tend to be concentrated in pasture areas, predominantly in Western Canada.

5. Male dairy calves account for the majority of veal production.

6. The Canadian market functions as part of the much larger North American market with both beef and live cattle being imported and exported between Canada and the United States with relative ease.

7. In 1993, Canada imported 8 per cent of world (excluding intra-EC) trade in beef and veal, twice the percentage of five years ago. The share of world exports was 3.0 per cent for the same year.

8. When one combines live cattle and bovine meat, Canada is consistently a net exporter. However, the country, in fact, exports a large number of live cattle while importing significant quantities of beef. High quality beef is imported from the United States (1993 - 76 kts) while manufacturing quality beef is brought in mainly from Australia (1993 - 80 kts) and New Zealand (1993 - 39 kts). Currently, the United States takes virtually all of our live cattle exports and supplies us with our live imports of same. Also, about 95 per cent of Canada's exports of beef in 1993 were to the United States with small quantities of high quality beef going to Japan and offal to Europe, Mexico, the United States and Japan. In 1993 imports of beef were sourced from the United States (37 per cent), Australia (39 per cent), New Zealand (22 per cent) and other (2 per cent).

(b) Government policies affecting production

9. Government policies are not designed to impact on production but rather to provide a safety net for periods when market prices are depressed beyond moving historical averages. Since agriculture contributes to income in all Canadian provinces, it is a shared federal-provincial responsibility. The two levels of government are involved with the agri-food system through such activities as inspection

and regulation of food quality and safety, research in crops and livestock, market development, land use and conservation, income stabilization, and the provision of production and marketing information to farmers.

10. Overall national government policies in agriculture are directed towards encouraging this sector to become a reliable and innovative supplier of safe and nutritious food supplies for domestic and export markets. Policies and support programmes to the industry are not intended to mask market signals, thereby contributing to more market responsiveness, and improving the industry's ability to take advantage of new markets on a competitive basis.

Grading, Disease Eradication and Improvement Programmes provided by the Government

(c) Research

11. Research and development in the meat sector is a shared responsibility between Agriculture Canada and the provinces through the university system. Agriculture Canada carries out animal production research in eight research stations distributed across Canada. Research in animal products and processes is conducted in three major research centre institutions. Animal disease research institutes and pathology laboratories support the national animal health and food safety programmes of Agriculture Canada in the eradication of contagious diseases, in protecting against exotic diseases entering Canada, and in the meat hygiene programme.

(d) Meat Inspection Act

12. This is an Act respecting the international and interprovincial trade in meat products, the registration of establishments, the inspection of animals and meat products in registered establishments and the standards for those establishments and for animals slaughtered and meat products prepared in those establishments.

13. The Meat Inspection Act and related regulations require that federal veterinary and technical staff carry out, on-site, ante- and post-mortem inspection on every food animal killed in registered slaughter establishments, supervision of meat plant operations, inspection and certification of all export meat shipments to ensure that the pertinent health and safety requirements of the importing country have been met, and inspection of all import shipments to ensure these meat producers meet Canadian standards for wholesomeness and safety.

(e) Grading

14. Grading is available to the meat processing industry on a voluntary basis. Animals slaughtered in packing plants subject to federal or provincial health inspections are eligible to be graded by Agriculture Canada employees. Hog carcasses are graded to provide a basis for producer/packer price settlement. Beef, veal, lamb and mutton carcasses are graded to provide a basis for producer and merchandising settlement as well as for consumer information regarding quality of meat products. The federal government has the authority to charge fees for grading services. Fees are payable by the person requesting the grading.

(f) Health of Animals Act

15. This Act governs the control of infectious or contagious animal diseases, and the protection of animals. It provides the Minister and Governor in Council with the authority necessary to control infectious and contagious animal diseases (including reportable diseases) and to provide compensation for the destruction of animals, animal by-products and for other things destroyed as required. In

January 1991, the Health of Animals Act replaced the Animal Disease and Protection Act. The new Act gave the Department the power to deal with genetic diseases, toxic substances, and vectors of disease.

16. All animal owners, breeders or dealers, veterinarians, and persons bringing animals into Canada, must immediately notify the nearest veterinary inspector of the Department of Agriculture when a reportable disease is discovered. The maximum amount of compensation for an animal destroyed under Section 48(1) of the Act is \$2,000. The Regulations state the amounts. Animal owners who fail to give notice of disease forfeit their claim to compensation for any animal destroyed under the Act.

17. Reportable diseases include African Swine Fever, anaplasmosis, anthrax, avian influenza, avian pneumoencephalitis (Newcastle Disease), blue-tongue, bovine spongiform encephalopathy (BSE), brucellosis, contagious equine metritis, cysticercosis (bovine), dourine (mal du coit), equine infectious anemia (EIA), equine piroplasmiasis, foot-and-mouth disease, fowl typhoid, glanders, hog cholera, mange, pseudorabies (Aujeszky's disease), pullorum disease, rabies, rinderpest, scrapie, sheep scab, swine vesicular disease, vesicular exanthema, tuberculosis, varroasis, vesicular stomatitis or any other disease that may be designated by the Minister.

18. The Minister, may, by order, prohibit import of animals and related things to prevent the introduction of infectious or contagious animal diseases into Canada. Inspectors and other officers may be appointed by law, as necessary, to carry out the provisions of the Act.

(g) Feed Act

19. This is an Act to control and regulate the sale of feeds to improve market information and ensure that safety and quality standards are maintained. "Feed" is defined in the Act in relation to livestock which is also defined. No person may manufacture, sell or import into Canada any feed unless it has been registered, packaged and labelled as prescribed and conforms to prescribed standards.

(h) Animal Pedigree Act

20. The Animal Pedigree Act is an Act respecting animal breed associations. The purpose of the Act is to promote breed improvement and protect those who raise and purchase animals. The Act accomplishes this through the incorporation of breed associations for the purpose of registering and maintaining pedigree records for animals of distinct and evolving breeds in Canada. As the Act only permits one association to be incorporated per breed, associations incorporated under the Act are given the exclusive right to register the animals of the breed or breeds they represent. Pedigree records produced by the association incorporated under the Act have added credibility in both the domestic and international market.

Stabilization Programmes

(i) Policy orientation

21. Recent statements on Canadian policy reaffirm the centrality of the family farm as the basic production unit and emphasize the need to promote efficiency to survive under competitive, free market conditions. Efforts have been made to provide (a) a "Safety Net" system which ensures that farmer incomes are adequate and (b) standards and enforcement mechanisms which assure consumers of adequate supplies of safe, high quality products.

(j) Farm Income Protection Act (FIPA)

22. The Farm Income Protection Act (FIPA) is a new Canadian law that provides income stabilization for farmers across Canada. It took effect on 1 April 1991. FIPA reflects a new equitable and integrated national safety net for farmers.

23. FIPA unified all federal level stabilization initiatives under a single statute. As part of this process, the Crop Insurance Act, the Agriculture Stabilization Act and the Western Grain Stabilization Act were repealed.

(k) National Tripartite Stabilization Programme

24. The Government of Canada and the provinces have agreed that it is important to reduce losses of income to producers due to market risks by stabilizing returns from a commodity under the National Tripartite Stabilization Plan. This objective is intended to be met with the following basic principles in place:

- all producers in participating provinces receive the same level of support per unit;
- the Plan is cost-shared between Canada, the provinces and producers;
- the Plan is voluntary in respect to producer participation;
- each Plan is designed to be financially viable, and over time, total premiums and interest should equal total payouts;
- the intent was to have the plan operate at a level that limited losses but did not stimulate production.

25. Tripartite Plans were in place for beef cattle, hogs and lambs. However, these commodities have either been or are due to be phased out of the programme. This applies as well as for apples, beans, sugar beets, honey and onions. Any individual, partnership, corporation or cooperative that produces the commodities in question are eligible to enrol, with the provision that participants must either be Canadian citizens or permanent residents of Canada. Producer compliance is the responsibility of each province with respect to verification of eligible production occurring in that province.

26. The programmes are voluntary and contributory in nature; the federal and provincial governments and participating producers all contribute equally to the programmes. Support levels are calculated as a percentage of the averages of previous price and cost levels. Support levels are established by using either a Guaranteed Margin approach (GM) or an Indexed Moving Average Price approach (IMAP), depending on the nature of the particular industry.

27. Programmes such as the NTSP have the objective of reducing revenue risk and losses arising from severe price and/or cost fluctuations. As such, these programmes have been designed in such a way as to not distort long-term industry profitability trends and adjustment. This design characteristic is evident in the base of support levels being calculated as a fraction of the averages of previous price and cost levels; if depressed prices or low margins prevail, support levels will also fall in time. The Government of Canada is endeavouring to provide producers in the agricultural sector with an effective risk management and planning tool without impeding natural structural adjustment.

28. The programme has been effective in meeting its objective of reducing instability and losses of income arising from transient market risks by underwriting those series. It has contributed to a

rationalization of provincial support programmes, increasing equity across provinces. This policy was discussed in the OECD's report on direct income support in agricultural reform.

II. INTERNAL PRICES AND CONSUMPTION

29. The beef component of meat consumption has decreased from 50.4 per cent in 1976 to near 35 per cent in 1992. It should be remembered however, that in 1976 North American beef prices were greatly depressed thus, consumption figures for this period tend to be misleading. Other factors such as variations in the supply and price of beef, pork and chicken as well as consumer's disposable income have impacted negatively on beef consumption. Demographic changes, reflecting a variety of changes in tastes, have also exercised an influence on meat demand. There are no federal government policies affecting the final price of beef to the consumer. The Beef Information Centre, supported by the Canadian Cattlemen's Association, a producer body, promotes beef consumption through advertising, nutritional information, and promotional initiatives, such as recipes. They also sponsor various studies in an endeavour to remain at the leading edge of the marketplace.

III. MEASURES AT THE FRONTIER

(a) Tariff Schedule of Canada (see Annex I)

(b) Other import measures

30. Canada's Meat Import Act provides authority to regulate the importation of fresh, chilled and frozen beef and veal into Canada. The Meat Import Act came into effect on 11 February 1982. The Act allows the Minister of Agriculture, with the concurrence of the Secretary of State for External Affairs, to introduce import restrictions for beef and veal taking into consideration a designated formula, the supply, price and trade of beef and veal. Restrictions on imports cannot be less than the Global Minimum Access Commitment (GMAC) negotiated in the Tokyo Round, and adjusted annually for population growth. With the signing of the North American Free Trade Agreement, the United States and Mexico are no longer subject to this Act.

(c) Measures affecting export levels

31. There are no measures to affect the level of exports of beef and veal, live cattle and calves.

(d) Health regulations

32. The Meat Inspection Act and Regulations specify the conditions which must be met for domestic operations as well as when meat imports take place. Details regarding the registration and operation of slaughtering and meat processing establishments, the inspection of establishments, animals, and meat products are prescribed in the Regulations. Under the Act, no person shall import into Canada any meat product unless the product is packaged and marked as prescribed, the importer has obtained and produces the prescribed evidence that the meat product conforms to prescribed standards and the meat products of the class or kind imported are subjected to inspection in the prescribed manner under the laws of the country of origin.

33. The Health of Animals Act provides authority to control infectious and contagious diseases among animals and provides for compensation for the destruction of animals and animal by-products and for other items destroyed under the Act. The Minister may prohibit the importation of animals, animal products, animal by-products, and carcasses for the purpose of preventing the introduction into Canada of infectious or contagious diseases.

34. The two major factors considered in arriving at a decision on whether to accept or refuse any particular importation of meat products, no matter what the amount involved, are consumer protection and animal disease control. With these two factors in mind, an approval system for the importation of meat products has been developed which is based on the approval of a country's system of meat inspection, the approval of establishments operating within that system and the approval of individual meat products prepared in these establishments.

35. Following a request from a particular country for approval of its meat inspection system, a review of all relevant legislation and related technical information is conducted. If the country concerned provides comparable or equivalent legislation to Canadian legislation, a visit is made to the country to study the actual implementation of the legislation in establishments. Based on satisfactory findings during the visit, establishments wishing to export to Canada can be approved. During the visit, or in later correspondence, details in regard to certification or any special inspection procedures are worked out. Depending on the animal disease situation in that particular country, notification of any restrictions on the type of meat product which may be exported to Canada is given to the relevant authorities.

36. Establishments which are approved are then free to submit samples, formulations and labels which are registered in the same manner as those for Canadian meat products. Establishments approved for export to Canada are periodically reviewed, and such review may result in continued approval or delisting.

(e) Quantitative restrictions

37. There are currently no quantitative restrictions on the import of red meats or the animals from which they are derived.

PART G

Part G.2: Notification of Policy Changes

1. Safeguard Actions to Protect Individual Industries from Unusual Import Pressure and Under GATT Article XIX

On 16 April 1993, the Governor in Council asked the Canadian International Trade Tribunal (CITT) to assess whether a significant increase in imports of non-United States boneless beef during the early months of 1993 was causing, or threatening to cause, serious injury to Canadian producers of like or directly competitive products. On 1 June 1993, a CITT finding that imported boneless beef posed a threat of serious injury to Canadian producers was announced and on 9 June the Government announced immediate measures to offset this threat of injury. Canada notified the GATT on 11 June 1993 of its intention to implement measures under GATT Article XIX based on the CITT finding.

As recommended by the CITT, these measures involve a tariff rate quota on imports of boneless beef originating in countries other than the United States. Within the TRQ, imports are subject to the MFN rate of duty of 4.41 cents/kilogram, with imports above these levels subject to an additional surtax of 25 per cent ad valorem. A TRQ of 48,014 tonnes was set for the period from 1 May to 31 December 1993. The Government also committed itself to taking further action as appropriate, and a TRQ of 72,021 tonnes for 1994 was announced in December. On 6 May 1994 a one-time modification to the 1994 TRQ level was announced, under which the TRQ was increased to 85,021 tonnes.

2. Significant changes have taken place in Canadian stabilization programmes as enumerated in Section I, J and K, paragraphs 21 to 28 inclusive.

PART H

Part H: New Trade Agreements - North American Free Trade Agreement (NAFTA) - Canada, Mexico and the United States

The North American Free Trade Agreement was implemented on 1 January 1994. The NAFTA sets up separate bilateral agreements on market access among the three countries party to the Agreement: the Canada-Mexico and United States-Mexico agreements came into force on 1 January 1994. With respect to Canada and the United States, generally the market access rules on agriculture established under the Canada-United States Free Trade Agreement (FTA) remain in effect. The NAFTA also establishes trilateral agreement on various other provisions relating to sanitary and phytosanitary (SPS) regulations and dispute settlement.

On 17 December 1992, the Prime Minister of Canada and the Presidents of the United States and Mexico formally signed the North American Free Trade Agreement (NAFTA) which came into force on 1 January 1994.

The component of the agreement pertaining to agriculture consists of separate bilateral market access agreements between Canada and Mexico and the United States and Mexico. The market access provisions of the Canada-United States Free Trade Agreement will continue to govern Canada's trade with the United States. In NAFTA, the three countries have agreed to trilateral provisions covering domestic support, export subsidies and sanitary and phytosanitary measures that affect trade in agricultural products.

Under Canada's bilateral access agreement with Mexico both countries will retain their tariffs and import barriers (Canada's import quota, Mexico's import licences) with respect to dairy, poultry and egg products. As a result of the United States-Mexico sugar negotiations, Mexico will maintain its MFN tariffs against all other countries including Canada. Canada may increase its tariff on Mexican sugar to the level of Mexico's MFN rate.

In all other sectors remaining tariffs and non-tariff barriers between Mexico and Canada will be eliminated immediately or phased out over a five, 10 or - in the case of Mexican corn and beans - a 15-year transition period. Canada will eliminate restrictions on the import of Mexican wheat, barley and their products, beef and margarine. Mexico will convert to tariffs or tariff rate quotas to replace its import licences on wheat, barley and malt, table potatoes, beans and corn.

With respect to agriculture export subsidies the agreement provides for consultation and notification with regard to the use of export subsidies; for each party to take into account the interest of other parties in the use of export subsidies; and the establishment of working groups to work towards elimination of export subsidies affecting agricultural trade between the parties. The agreement on sanitary and phytosanitary measures establishes a framework to guide the use of measures which protect human, animal or plant life or health. The framework is closely based on the sanitary and phytosanitary text of the MTN.

ANNEX I

III. MEASURES AT THE FRONTIER

(a) Schedule of Canada*

Item	Article description	Base rate
01.02	Live bovine animals	
0102.10.00	- Pure-bred breeding animals	Free
0102.90	- Other	
0102.90.10	- Dairy cattle	Free
0102.90.90	- Other	2.20¢/kg.
02.01	Meat of bovine animals, fresh or chilled	
0201.10.00	- Carcasses and half carcasses	4.41¢/kg.
0201.20.00	- Other cuts with bone in	4.41¢/kg.
0201.30.00	- Boneless	4.41¢/kg.
02.02	Meat of bovine animals, frozen	
0202.10.00	- Carcasses and half-carcasses	4.41¢/kg.
0202.20.00	- Other cuts with bone in	4.41¢/kg.
0202.30.00	- Boneless	4.41¢/kg.
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	
0206.10.00	- Of bovine animals, fresh or chilled	Free
	- Of bovine animals, frozen:	
0206.21.00	- Tongues	Free
0206.22.00	- Livers	Free
0206.29.00	- Other	Free
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals or meat or meat offal	
0210.20.00	- Meat of bovine animals	2.21¢/kg.

*The Schedule has been annotated for purposes of this inventory.

**The tariffs on Canada, United States and Mexico bovine animals and meat trade will phase-out in a manner previously negotiated under the North American Free Trade Agreement (NAFTA).

SCHEDULE I

Tariff Item	S\$	Description of Goods	Unit of Measure	MFN Tariff	CP Tariff	US Tariff	Mexico Tariff	Mexico-US Tariff
01.01		Live horses, asses, mules and hinnies						
		- Horses:						
0101.11.00	00	-- Pure-bred breeding animals	NMB	Free	X	Free	Free	N/A
0101.19.00		-- Other		Free	X	Free	Free	N/A
	10	-- For slaughter	NMB					
	20	-- For Racing	NMB					
	90	-- Other	NMB					
0101.20.00	00	- Asses, mules and hinnies	NMB	Free	X	Free	Free	N/A
01.02		Live bovine animals						
0102.10.00		- Pure-bred breeding animals		Free	X	Free	Free	N/A
	10	-- Dairy	NMB					
	90	-- Other	NMB					
0102.90		- Other						
0102.90.10	00	-- Dairy cattles	NMB	Free	X	Free	Free	N/A
0102.90.00	00	-- Other	KGM	2.2¢/kg. BPT Free	X	Free	Free	N/A
01.03		Live swine						
0103.10.00	00	- Pure-bred breeding animals	NMB	Free	X	Free	Free	N/A
		- Other:						
0103.91.00	00	-- Weighing less than 50 kg.	NMB	Free	X	Free	Free	N/A
0103.92.00	00	-- Weighing 50 kg. or more	NMB	Free	X	Free	Free	N/A
01.04		Live sheep and goats						
0104.10		- Sheep						
0104.10.10	00	-- Pure-bred breeding animals	NMB	Free	X	Free	Free	N/A
0104.10.90	00	-- Other	NMB	\$1.00 each BPT Free	X	Free	Free	N/A
0104.20		-- Goats						
0104.20.10	00	-- Pure-bred breeding animals	NMB	Free	X	Free	Free	N/A

Tariff Item	SS	Description of Goods	Unit of Measure	MFN Tariff	CP Tariff	US Tariff	Mexico Tariff	Mexico-US Tariff
02.01		Meat of bovine animals, fresh or chilled						
0201.10.00		Carcasses and half-carcasses		4.41c/kg.	X	Free	Free	N/A
	10	-- Veal	KGM					
	90	-- Other	KGM					
0201.20.00		- Other cuts with bone in		4.41c/kg.	X	Free	Free	N/A
	10	-- Veal	KGM					
	20	-- Other, processed	KGM					
	30	-- Other, forequarter	KGM					
	40	-- Other, hindquarter	KGM					
		-- Other:						
	91	-- Rib	KGM					
	92	-- Hip	KGM					
	93	-- Loin	KGM					
	99	-- Other	KGM					
0201.30.00		- Boneless		4.41c/kg.	X	Free	Free	N/A
	10	-- Veal	KGM					
	20	-- Other, processed	KGM					
	30	-- Other, forequarter	KGM					
	40	-- Other, hindquarter	KGM					
		-- Other:						
	91	-- Brisket	KGM					
	92	-- Chuck	KGM					
	93	-- Rib	KGM					
	94	-- Hip	KGM					
	95	-- Loin	KGM					
	99	-- Other	KGM					
02.02		Meat of bovine animals, frozen						
0202.10.00		- Carcasses and half-carcasses		4.41c/kg.	X	Free	Free	N/A
	10	-- Veal	KGM					
	90	-- Other	KGM					
0202.20.00		- Other cuts with bone in		4.41c/kg.	X	Free	Free	N/A
	10	-- Veal	KGM					
	20	-- Other, processed	KGM					
	30	-- Other, forequarter	KGM					
	40	-- Other, hindquarter	KGM					
		-- Other:						
	91	-- Rib	KGM					
	92	-- Hip	KGM					
	93	-- Loin	KGM					
	99	-- Other	KGM					

Tariff Item	SS	Description of Goods	Unit of Measure	MFN Tariff	CP Tariff	US Tariff	Mexico Tariff	Mexico-US Tariff
0202.30.00		- Boneless						
	10	-- Veal	KGM	4.41¢/kg.	X	Free	1.7¢/kg.	N/A
	20	-- Other, processed	KGM					
	30	-- Other, forequarter	KGM					
	40	-- Other, hindquarter	KGM					
		-- Other:						
	91	-- Brisket	KGM					
	92	-- Chuck	KGM					
	93	-- Rib	KGM					
	94	-- Flank	KGM					
	95	-- Hip	KGM					
0204.23		Boneless						
0204.23.10	00	-- Of lamb	KGM	6.61¢/kg. AU/NZ Free	X	Free	Free	N/A
0204.23.20	00	-- Of mutton	KGM	6.61¢/kg. AU/NZ 1.1¢/kg.	X	Free	Free	N/A
0204.30.00	00	- Carcasses and half-carcasses of lamb, frozen	KGM	6.61¢/kg. AU/NZ 1.1¢/kg.	X	Free	Free	N/A
		- Other meat of sheep, frozen:						
0204.41.00	00	- Carcasses and half-carcasses	KGM	6.61¢/kg. AU/NZ Free	X	Free	Free	N/A
0204.42.20	00	- Other cuts with bone in						
0204.42.10	00	-- Of lamb	KGM	6.61¢/kg. AU/NZ Free	X	Free	Free	N/A
0204.42.20	00	-- Of mutton	KGM	6.61¢/kg. AU/NZ 1.1¢/kg.	X	Free	Free	N/A
0204.43		- Boneless						
0204.43.10	00	-- Of lamb	KGM	6.61¢/kg. AU/NZ Free	X	Free	Free	N/A
0204.43.20	00	-- Of mutton	KGM	6.61¢/kg. AU/NZ 1.1¢/kg.	X	Free	Free	N/A
0204.50.00	00	- Meat of goats	KGM	Free	X	Free	Free	N/A
0205.00.00	00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	KGM	Free	X	Free	Free	N/A

Tariff Item	S\$	Description of Goods	Unit of Measure	MFN Tariff	CP Tariff	US Tariff	Mexico Tariff	Mexico-US Tariff
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen						
0206.10.00	00	- Of bovine animals, fresh or chilled	KGM	Free	X	Free	Free	N/A
		- Of bovine animals, frozen:						
0206.21.00	00	-- Tongues	KGM	Free	X	Free	Free	N/A
0206.22.00	00	-- Livers	KGM	Free	X	Free	Free	N/A
0206.20.00	00	-- Other	KGM	Free	X	Free	Free	N/A
0206.30.00	00	- Of swine, fresh or chilled	KGM	Free	X	Free	Free	N/A
		- Of swine, frozen:						
0206.41.00	00	-- Livers	KGM	Free	X	Free	Free	N/A
0206.49.00	00	-- Other	KGM	Free	X	Free	Free	N/A
0206.50.00	00	- Other, fresh or chilled	KGM	Free	X	Free	Free	N/A
0206.80.00	00	- Other, frozen	KGM	Free	X	Free	Free	N/A
02.07		Meat and edible offal, of the poultry or heading No. 01.06, fresh, chilled or frozen						
0207.10.00		- Poultry not cut in pieces, fresh or chilled		12.5% but not less than 11.02¢/kg or more than 22.05 ¢/kg.	X	4.9% but not less than 4.4¢/kg. or more than 8.8¢/kg.	N/A	N/A
		- Fowls of the species Gallus domesticus:						
	11	-- Spent hens	KGM					
	19	-- Other	KGM					
	20	-- Turkeys	KGM					
	30	-- Ducks, geese and guinea fowls	KGM					

Tariff Item	SS	Description of Goods	Unit of Measure	MFN Tariff	CP Tariff	US Tariff	Mexico Tariff	Mexico-US Tariff
0207.21.00		- Poultry not cut in pieces, frozen: - Fowls of the species Gallus domesticus		12.5% but not less than 11.02c/kg. or more than 22.05 c/kg.	X	4.9% but not less than 4.4c/kg. or more than 8.8c/kg.	N/A	N/A
	10 90	-- Spent hens -- Other	KGM KGM					
0207.22.00	00	-- Turkeys	KGM	12.5% but not less than 11.02c/kg. or more than 22.05 c/kg.	X	4.9% but not less than 4.4c/kg. or more than 8.8c/kg.	N/A	N/A
0207.23.00	00	-- Ducks, goose and guinea fowls	KGM	12.5% but not less than 11.02c/kg. or more than 22.05 c/kg.	X	4.9% but not less than 4.4c/kg. or more than 8.8c/kg.	4.9% but not less than 4.4c/kg. or more than 8.8c/kg.	N/A
0209.00		Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked						
0209.00.10	00	- Pig fat	KGM	Free	X	Free	Free	N/A
0209.00.20	00	- Poultry fat	KGM	12.5% but not less than 11.02c/kg. or more than 22.05c/kg.	X	4.9% but not less than 4.4c/kg. or more than 8.8c/kg.	N/A	N/A
0210		Meat and edible meat offal, salted, in brine, dried or smoked: edible flours and meats - of meat or meat offal - Meat of swine						

Tariff Item	S\$	Description of Goods	Unit of Measure	MFN Tariff	CP Tariff	US Tariff	Mexico Tariff	Mexico-US Tariff
0210.11.00		- Hams, shoulders and cuts thereof, with bone in		2.21¢/kg	X	Free	Free	N/A
	10	-- Hams and cuts thereof	KGM					
	20	-- Shoulders and cuts thereof	KGM					
0210.12.00	00	-- Bellies (streaky) and cuts thereof	KGM	2.21¢/kg.	X	Free	Free	N/A
0210.19		-- Other						
0210.19.10	00	-- Salt pork in barrels	KGM	Free	X	Free	Free	N/A
0219.19.90	00	-- Other	KGM	2.21¢/kg.	X	Free	Free	N/A
0210.20.00	00	- Meat of bovine animals	KGM	2.21¢/kg. BPT Free	Free	Free	Free	N/A
0210.90		- Other, including edible flours and meats of meat or meat offal						
0210.90.10	00	-- Meat of poultry	KGM	12.5% but not less than 11.02¢/kg. or more than 22.05¢/kg.	X	4.9% but not less than 4.4¢/kg. or more than 8.8¢/kg.	N/A	N/A
0210.90.90	00	-- Other	KGM	2.21¢/kg.	Free	Free	Free	N/A