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CANADIAN INTERNATIONAL TRADE TRIBUNAL

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**DAIRY PRODUCT BLENDS OUTSIDE THE COVERAGE OF
CANADA'S TARIFF RATE QUOTAS**

IMPORT REGIMES FOR DAIRY PRODUCTS

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PART I - INTRODUCTION

This report provides an overview of Canada's transition from quantitative import controls for dairy products prior to the Uruguay Round of multi-lateral trade negotiations (MTN) to the tariffication of controls in 1995 and beyond. In addition, this report provides an overview of the import regimes and dairy trade data for selected major Canadian trading partners of dairy products and blends. For a detailed review of Canadian dairy trade data, see the staff report entitled **Profile of the Canadian Dairy Industry**.

Part II looks at Canada's import regime for dairy products and provides a concordance between pre-Uruguay Round dairy products subject to import controls and dairy products now covered by tariff rate quotas (TRQ's). In addition, the history of tariff items under which dairy blends are or may be imported into Canada is tracked.

Part III provides an overview of world dairy trade data as well as dairy trade data for Canada's major dairy blend trading partners. These selected jurisdictions include the United States, Mexico, the European Union and New Zealand. In addition, the post-Uruguay Round import regimes for these jurisdictions is discussed, in brief.

PART II - CANADA'S IMPORT REGIME

1. Background

Prior to implementation of the World Trade Organization (WTO) agreements, Canada's international obligations were set out in various articles of the *General Agreement on Tariffs and Trade* (GATT). While the GATT prohibited the use of a range of import restrictions, including quotas, it exempted from the general rule "import restrictions on any agricultural or fisheries product... necessary to the enforcement of governmental measures..."¹

On January 1, 1995, the Agreement Establishing the World Trade Organization (the WTO Agreement) and related regulations came into force. The Agreement on Agriculture, which forms part of the WTO Agreement, sets the parameters for international obligations with respect to trade in agricultural products. In part, the

1. Canadian International Trade Tribunal, An Inquiry Into the Allocation of Import Quotas, October 1992, at 9.

Agreement on Agriculture provides that WTO members shall not maintain, resort to, or revert to any measures of the kind which have been required to be converted into ordinary customs duties (tariffed)².

In keeping with its WTO commitments, Canada converted its quantitative agricultural import controls to a system of TRQ's. Under TRQ's, imports within quota are subject to low rates of duty while over quota imports are subject to significantly higher rates of duty. Most of the TRQ's took effect January 1, 1995 while others came into force at the beginning of the relevant marketing year, i.e., August 1, 1995.

In Canada, the authority to control the import of goods is derived from the *Export and Import Permits Act* which gives broad authority to the Governor in Council to control the import and export of designated products. The Export and Import Controls Bureau of the Department of Foreign Affairs and International Trade is responsible for the issuance of import permits for goods included on the Import Control List (ICL). Revenue Canada administers the TRQ system at the border which is now a tariff classification issue.

For a detailed discussion of the legal environment in which Canada's dairy import regime operates, see the staff report entitled **Dairy Blends: The International and Domestic Legal Framework.**

2. Pre-Uruguay Round Controls

In 1994, Canada had 136 tariff lines that were subject to quantitative import restrictions which consisted exclusively of agricultural and food products (wheat and barley products, beef, poultry, eggs and dairy products)³.

In its review of the dairy sector, the GATT noted that Canadian dairy markets remained largely insulated from international trade by policies and programmes at the federal and provincial levels, including production quotas, administered pricing and regulatory regimes that discourage inter-provincial trade in fluid milk products. In addition, measures to support farmers' and processors' incomes were combined with import quotas, production quotas and export programmes to manage supplies⁴.

With respect to import quotas, Table 1 displays the dairy products which were on Canada's ICL prior to tariffication in 1995. Most of the dairy products subject to quantitative import restrictions were placed on the ICL in the late 1970's and late 1980's.

2. *Canada Gazette*, Part II, Vol.129, No.1, January 11, 1995, at 121.

3. GATT, Trade Policy Review, Canada 1995, at 69.

4. *Ibid.* at 124.

Table 1
Dairy Products: Import Control List
Pre-Uruguay Round

<u>Commodity</u>	<u>Controlled Since</u>	<u>Annual Quota Volume</u>
Cheese	1975	20,411,986 kg
Ice Cream	1988	352,150 kg ¹
Yogurt	1988	334,267 kg ¹
Buttermilk	1968	907,000 kg
Evaporated/Condensed Milk	1970	11,808 kg
Animal feeds containing more than 50% of non-fat milk solids	1981	No quota
Butter	1978	No quota
Butterfat	1978	No quota
Dry casein and caseinates	1978	No quota
Skimmed milk in dry, liquid or other form	1988	No quota
Dry whole milk	1978	No quota
Dry whey	1978	No quota
Blends, 50%, of skimmed milk, casein, caseinates, buttermilk and whey	1988	No quota

1. Adjusted yearly in accordance with changes in domestic production of industrial milk.
Source: Canada, Consolidated Regulations of Canada, Vol. VI, 1978 and CITT, An Inquiry Into the Allocation of Import Quotas, October 1992.

Historically, quota volumes for cheese, buttermilk and evaporated/condensed milk had been filled or partially filled by the same exporting countries, reflecting international agreements. For example, 60 percent of the annual cheese quota had been allocated to the European Union while the entire buttermilk quota was allocated to New Zealand and the condensed milk quota was allocated to Australia.

Certain dairy products (e.g. butter) did not have established import quota levels. For these products, import permits were issued only in specific circumstances including instances where the product was not manufactured domestically (e.g. casein), where the product was destined for re-export or, less frequently, where there was a temporary domestic shortage⁵.

3. Post-Uruguay Round Controls

In 1995, under the WTO Agreement on Agriculture, Canada's previous quantitative restrictions and other non-tariff measures on a variety of products were replaced by TRQ's. These quotas apply to dairy products, dry casein and caseinate as well as a number of other agricultural products⁶.

Appendix A provides a comprehensive listing of all dairy products which have been converted to TRQ's as well as the 1998 duty rates for products imported within access (W/A) and products imported over access (O/A). In accordance with Canada's WTO commitments, the duty rates on over access tariff items will decline by 15 percent between 1995 and 2000. Products for which a quota level is not shown (e.g. tariff items 0402.10.10 and 0402.10.20, milk and cream powder) can be imported only if certain requirements are met. Import permits may be issued for these products where domestic product is not available, the imported product is destined for re-export or there is a temporary domestic supply shortage.

Appendix B traces the history of selected tariff items of particular interest in this inquiry.

Table 2 shows the access quotas established for dairy products over the 1995 through 2000 period. With the exception of butter and ice cream, the access quantities remain unchanged over the period.

5. *Supra*, note 1 at 8.

6. Agriculture Canada, Notice to Industry, November 3, 1994.

Table 2
Dairy Products: Import Access Quantities
1995 to 2000

<u>Commodity</u>	<u>(metric tonnes)</u>					
	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Milk and Cream	64,500	64,500	64,500	64,500	64,500	64,500
Butter	1,964	2,226	2,488	2,750	3,012	3,274
Yogurt	332	332	332	332	332	332
Ice Cream	347	374.4	401.8	429.2	456.6	484
Heavy Cream	394	394	394	394	394	394
Concentrated/Condensed Milk/Cream	11.7	11.7	11.7	11.7	11.7	11.7
Powdered Buttermilk	908	908	908	908	908	908
Dry Whey	3,198	3,198	3,198	3,198	3,198	3,198
Cheese	20,412	20,412	20,412	20,412	20,412	20,412
Other Products of Milk constituents (HS Chapter 4)	4,345	4,345	4,345	4,345	4,345	4,345
Other Dairy-Based Products (HS Chapter 19)	70	70	70	70	70	70

Source: Department of Foreign Affairs and International Trade, Notice to Importers, Serial No. 509, May 15, 1995.

With the notable exception of butter and ice cream, the conversion of Canada's import system to TRQ's does not essentially alter the previous level of imports for dairy products. Previous quota holders retain their quota and are required to obtain an import permit for product imported within access levels. For product imported over access levels, no import permit is required. Products such as yogurt and ice cream are subject to global tariff quotas (fluid milk, while subject to a global quota, is reserved for personal

cross-border purchases) while other products, such as butter, condensed milk, powdered buttermilk and cheese, are partially or wholly allocated to specified countries.

4. Tariffs Under Which Dairy Blends May Be Imported Outside the Coverage of Canada's Tariff Rate Quotas

Appendix C traces the history of selected tariff items under which dairy blends have been or may be imported into Canada outside the coverage of TRQ's. Imports from the United States and Mexico receive favourable treatment for these items under NAFTA. With the exception of products covered by over-quota tariffs, all imports from the United States are duty free as of January 1, 1998.

A discussion of the products imported under these tariffs can be found in the staff report entitled **Data Analysis.**

PART III - INTERNATIONAL TRADE DATA AND IMPORT REGIMES

1. World Trade Overview

World milk production and dairy product exports for the period 1992 through 1995 are reported in Table 3. More detailed and more recent data is provided for the United States, European Union, New Zealand and Mexico in the following sections.

Table 3
World Milk Production and Dairy Exports
(000's metric tonnes)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u> ^f
<u>Canada</u>				
Milk Production	7,580	7,481	7,741	7,849
Butter Exports	14	6	2	6
Cheese Exports	13	9	9	14
Skim Milk Powder Exports	30	17	34	44
Whole Milk Powder Exports	8	6	7	3
<u>United States</u>				
Milk Production	68,440	68,303	69,682	71,450
Butter Exports	159	161	87	70
Cheese Exports	15	16	25	30
Skim Milk Powder Exports	126	147	131	170
Whole Milk Powder Exports	N/A	N/A	N/A	N/A
<u>European Union</u>				
Milk Production	112,189	110,980	110,456	109,794
Butter Exports	234	189	160	144
Cheese Exports	430	522	500	509
Skim Milk Powder Exports	387	258	193	201
Whole Milk Powder Exports	575	580	574	565
<u>New Zealand</u>				
Milk Production	8,603	8,735	9,768	9,655
Butter Exports	222	231	268	275
Cheese Exports	107	121	138	160
Skim Milk Powder Exports	164	114	151	150
Whole Milk Powder Exports	257	262	306	315
<u>Other</u>				
Milk Production	190,013	191,132	187,737	188,404
Butter Exports	109	144	151	168
Cheese Exports	209	224	256	255
Skim Milk Powder Exports	319	360	342	364
Whole Milk Powder Exports	65	74	93	122
<u>Total</u>				
Milk Production	379,254	379,150	377,643	379,303
Butter Exports	724	725	666	657
Cheese Exports	761	883	919	954
Skim Milk Powder Exports	996	879	817	885
Whole Milk Powder Exports	897	916	973	1,002

Note: f = forecast

Source: Foreign Agricultural Service, USDA, Dairy: World Markets and Trade, April 1995.

Over the period 1992 through 1995, total world milk production remained fairly constant, at around 379 million tonnes. The European Union is the largest producer of cow milk accounting for roughly 29 percent of world production in 1995. Other major producing countries include the United States, Russia, India and, to a lesser extent, New Zealand, Australia and Canada. Only a small part of world milk production is traded internationally, estimated at around 6 percent of total production (excluding EU internal trade)⁷.

While world milk production held steady, world exports of butter and skim milk declined between 1992 and 1995. Large declines in butter exports occurred for both the European Union and the United States while significant gains were made by New Zealand. As well, the European Union recorded significant declines in skim milk exports.

Over the four year period, world exports of cheese and whole milk powder increased by 25 percent and 12 percent, respectively. The European Union and New Zealand show the largest gains in cheese exports while New Zealand and “other” countries recorded significant increases in exports of whole milk powder.

2. United States

Table 4 shows dairy trade data for the United States in 1997. U.S. consumption of dairy products is almost entirely satisfied from domestic production although the European Union and New Zealand are significant suppliers of cheese.

7. European Commission, Situation and Outlook: Dairy Sector, April 1997 at 1.15.

Table 4
Dairy Trade Data
United States
1997

(000's metric tonnes)

	<u>Production</u>	<u>Imports</u>	<u>Exports</u>	<u>Consumption</u>
Butter	541	1	25	515
Cheese	3,357	152	32	3,458
Condensed	296	0	5	255
Skim Milk Powder	554	2	86	469
Whole Milk Powder	62	0	18	44
Ice Cream	1,913	0	0	1,913

Source: OECD, Market of Dairy Products and Dairy Policies in the OECD and Observer Countries, 1997.

Under the WTO Agreement on Agriculture, all U.S. quantitative import restrictions on agriculture have been tariffed, and tariffs, export subsidies and domestic support expenditures have been bound⁸. The U.S. tariff schedule includes 192 tariff lines to administer product specific tariff quotas as well as a separate chapter to administer additional NAFTA tariff quotas. Tariff quotas are used in the case of dairy products as well as beef, sugar and some sugar products, peanuts, tobacco and cotton. In-quota tariffs are substantially lower than out-of-quota tariffs (e.g. in-quota cream is subject to a tariff of 3.2c/litre while out-of-quota cream is subject to 86.3c/litre in 1996). The unweighted average of in-quota tariffs is estimated at 9.9 percent in 1996, while out-of-quota tariffs range as high as 54.5 percent⁹.

Some U.S. tariff quotas have been allocated to selected trading partners, as negotiated in the Uruguay Round. Tariff quotas are generally allocated to importers on a first-come first-served basis. Exceptions to the allocations are for dried milk, butter and some types of cheese, which are allocated on the basis of a mixture of historical performance, designations by the governments of exporting countries and lottery.

Under the Special Safeguard provisions of the WTO Agreement on Agriculture, the United States applied 24 safeguard actions on agricultural products in 1995. In

8. WTO, Trade Policy Review, United States, 1996 at 111.

9. *Ibid.* at 117.

addition, agricultural imports are also eligible for general trade-remedy protection (e.g. anti-dumping and countervailing measures) and U.S. producers continue to receive preferences under public procurement¹⁰.

3. European Union

Table 5 displays EU trade data for major dairy product categories over the period 1993 through 1995. Imports of butter, cheese and skim milk powder account for a small proportion of internal consumption. However, exports of all product categories represent a significant percentage of EU production.

Table 5			
Dairy Trade Data			
European Union			
1993-1995			
(000's metric tonnes)			
	<u>1993</u>	<u>1994</u>	<u>1995</u>
<u>Butter</u>			
Production	1,477	1,450	1,610
Imports	65	64	69
Exports	105	90	156
Consumption	1,471	1,513	1,571
<u>Cheese</u>			
Production	5,222	5,550	5,993
Imports	109	118	83
Exports	524	517	526
Consumption	4,853	5,161	5,643
<u>Skim Milk Powder</u>			
Production	1,222	1,144	1,197
Imports	19	32	42
Exports	284	146	376
Consumption	967	998	921
<u>Whole Milk Powder</u>			
Production	942	955	960
Exports	585	589	596

Source: WTO, *The World Market for Dairy Products: 1996*, January 1997.

10. *Ibid.* at 118.

With the implementation of the Uruguay Round agreement in 1995, the EU system of threshold prices and variable import levies for certain milk products has been replaced by fixed tariffs. For most of the 116 different tariff lines for milk products, the tariffs consist of a specific rate. For some products an *ad valorem* duty is fixed. In other cases, a combination of an *ad valorem* duty and a specific rate is applied. Both *ad valorem* duties and specific rates are due to be reduced by 36 percent over the 6 year implementation period, with the exception of skim milk powder for which the reduction is 20 percent. The reduction in tariffs is being implemented in equal annual instalments between 1995 and 2000¹¹.

The European Union has established access quotas for butter originating in New Zealand and for certain cheeses originating in Australia, New Zealand and Canada. Minimum access quotas at reduced rates have also been established for skim milk powder, butter and various cheeses. As well, reduction commitments with regard to fiscal expenditure on export subsidies and subsidized export quantities are specified for butteroil, skim milk powder, cheese and other milk products¹².

4. New Zealand

New Zealand dairy trade data, including forecasts for 1998, are reported in the following table. Although New Zealand accounts for only about 3 percent of world milk production, the country is a major exporter of dairy products. In recent years, its share of world trade in dairy products have been over 15 percent for cheese, over 40 percent for butter/butteroil, around 18 percent for skim milk powder and over 40 percent for whole milk powder¹³. Table 6 reveals New Zealand's heavy reliance on dairy export markets.

11. *Supra*, note 12 at 2.1.3.

12. WTO, Trade Policy Review, European Union 1995, at 86.

13. Dairy Trade Coalition, The New Zealand Dairy Board Monopoly: A Destabilizing Factor In U.S. Dairy Product and Milk Markets, June 1995 at 1.

Table 6			
Dairy Trade Data			
New Zealand			
1996-1998			
(000's metric tonnes)			
	<u>1996</u>	<u>1997</u>^p	<u>1998</u>^f
<u>Milk</u>			
Production	9,999	11,131	11,570
<u>Butter</u>			
Production	335	377	349
Consumption	31	31	31
Exports	236	291	320
<u>Cheese</u>			
Production	239	267	288
Consumption	32	34	36
Exports	169	210	245
<u>Skim Milk Powder</u>			
Production	204	233	203
Exports	131	208	202
<u>Whole Milk Powder</u>			
Production	334	373	392
Exports	261	293	274
Note: p = provisional; f = forecast			
Source: OECD, <u>The Market of Dairy Products and Dairy Policies in the OECD and Observer Countries</u> , 1997.			

As reported in the WTO's trade policy review in 1996¹⁴, New Zealand's agricultural industry is market driven, with very liberal import and domestic policy regimes. This is a result of a rapid dismantling of agricultural support with the start of reforms in the mid-1980's. Agricultural subsidies as a share of GDP were reduced from 3.8 percent in 1983 to 0.1 percent in 1994. New Zealand's producer subsidy equivalent, a measure of assistance to farmers, fell during this period from its peak of 33 percent to

14. WTO, Trade Policy Review, New Zealand 1996 at 80.

3 percent, a figure much lower than that of any other OECD country. Exports of a number of products, including dairy products, continues to be controlled by marketing boards.

Tariffs are the only means of direct import protection for New Zealand's agricultural products. No import licensing is used, there are no tariff quotas or similar trade-restrictive devices, and all import-related powers once held by producer boards have been eliminated. Tariffs are generally low, with m.f.n. rates averaging 1.5 percent *ad valorem* and a maximum rate of 10.5 percent *ad valorem* for farm-level agricultural products. Imports of most agricultural products, including butter and cheese, enter duty free. Moderate tariff rates remain on some manufactured food products although these are scheduled to be reduced. By 2000, all m.f.n. tariffs on primary, semi-processed or processed agricultural products will be 5 percent or less.

5. Mexico

Dairy trade data for Mexico covering the years 1996-97 are reported in Table 7. Mexico continues to rely on imports of fluid milk and other dairy products in order to satisfy domestic demand. During the two year period, Mexico did not export any of the products reported on table 7.

Table 7		
Dairy Trade Data		
Mexico		
1996-1997		
(000's metric tonnes)		
	<u>1996</u>	<u>1997</u>
<u>Milk</u>		
Production	7,711	7,950
Imports	50	50
Exports	0	0
Domestic Consumption	7,761	8,000
<u>Butter</u>		
Production	13	13
Imports	18	18
Exports	0	0
Domestic Consumption	31	31
<u>Cheese</u>		
Production	110	110
Imports	20	25
Exports	0	0
Domestic Consumption	130	135
<u>Skim Milk Powder</u>		
Production	119	125
Imports	127	130
Exports	0	0
Domestic Consumption	251	255
<u>Whole Milk Powder</u>		
Production	0	0
Imports	31	20
Exports	0	0
Domestic Consumption	31	20
Source: Foreign Agricultural Service, USDA, Dairy: Annual Report, 1997.		

In accordance with its Uruguay Round tariffication commitments, Mexico has eliminated its system of prior import licenses and replaced it with tariffs for 67 agricultural

products. Mexico has also established tariff quotas to limit entry of specific quantities on agricultural products to the Mexican market¹⁵.

PART IV - SUMMARY

This report has reviewed Canada's transition from a system of quantitative import restrictions for dairy products to the current system of TRQ's established under the WTO Agreement on Agriculture. Under the TRQ system, imports within quota are subject to low rates of duty while over quota imports are subject to significantly higher rates of duty. These high tariffs enable Canada to maintain its system of orderly marketing for dairy products.

With the exception of butter and ice cream, the conversion of Canada's import system to TRQ's has not essentially altered the previous level of imports for dairy products. Previous quota holders retain their quota and are required to obtain an import permit for product imported within access levels. For product imported over access levels, no import permit is required. Certain dairy products are subject to global tariff quotas while others are partially or wholly allocated to specified countries.

This report has also provided an overview of recent dairy trade data for the United States, the European Union, New Zealand and Mexico. In addition, a brief review of import regimes, particularly with respect to tariffication, has been discussed. With the exception of New Zealand, which does not use tariff rate quotas, the remaining jurisdictions have transformed their import quota restrictions to the tariffication process under the terms of the WTO Agreement on Agriculture.

15. WTO, Trade Policy Review, Mexico, Report by the Government, September 1997 at 4.

1998 Tariffs and TRO's

<u>Tariff Item</u> ¹	<u>Product Description</u>	<u>Quota</u> ²	<u>MFN</u>	<u>Applicable Preferential Tariffs</u>
0401.10.10	Milk and cream not exceeding 1% bf (W/A)	64,500 tonnes for cross border purchases	10.5%	UST,CCCT,LDCT,CT:Free GPT: 10.5%
0401.10.20	Milk and cream not exceeding 1% bf (O/A)		255% but not less than \$36.53/hl	CCCT:Free
0401.20.10	Milk and cream exceeding 1% bf but not exceeding 6% bf (W/A)		10.5%	UST,CCCT,LDCT,CT:Free GPT: 10.5%
0401.20.20	Milk and cream exceeding 1% bf but not exceeding 6% bf (O/A)		255% but not less than \$36.53/hl	CCCT:Free
0401.30.10	Milk and cream exceeding 6% bf (W/A)	394 tonnes	12.5%	UST,CCCT,LDCT,CT:Free GPT: 10.5%
0401.30.20	Milk and cream exceeding 6% bf (O/A)		318.5% but not less than \$2.69/kg	CCCT:Free
0402.10.10	Milk and cream (powder) not exceeding 1.5% bf (W/A)		4.79¢/kg	NZT,UST,AUT,CCCT,CT:Free
0402.10.20	Milk and cream (powder) not exceeding 1.5% bf (O/A)		213% but not less than \$2.12/kg	CCCT:Free
0402.21.11	Milk (powder) exceeding 1.5% bf (W/A)		4.79¢/kg	NZT,UST,AUT,CCCT,CT: Free
0402.21.12	Milk (powder) exceeding 1.5% bf (O/A)		257.5% but not less than \$2.98/kg	CCCT: Free
0402.21.21	Cream (powder) exceeding 1.5% bf (W/A)		9%	UST,CCCT,CT: Free
0402.21.22	Cream (powder) exceeding 1.5% bf (O/A)		313% but not less than \$4.54/kg	CCCT: Free
0402.29.11	Milk (other powder) (W/A)		4.79¢/kg	NZT,UST,AUT,CCCT: Free CT:
0402.29.12	Milk (other powder) (O/A)		257.5% but not less than \$2.98/kg	CCCT: Free
0402.29.21	Cream (other powder) (W/A)		9%	UST,CCCT: Free CT: 9%
0402.29.22	Cream (other powder) (O/A)		313% but not less than \$4.54/kg	CCCT: Free
0402.91.10	Evaporated milk (W/A)	11.7 tonnes	4.09¢/kg	UST,CCCT,CT: Free
0402.91.20	Evaporated milk (O/A)		274.5% but not less than 83.5¢/kg	CCCT: Free
0402.99.10	Condensed milk (W/A)		4.09¢/kg	UST,CCCT: Free NZT: 2.99¢/kg AUT: 2.99¢/kg CT: 4.09¢/kg
0402.99.20	Condensed milk (O/A)		270% but not less than \$1.00/kg	CCCT: Free

1998 Tariffs and TRO's

<u>Tariff Item</u> ¹	<u>Product Description</u>	<u>Quota</u> ²	<u>MFN</u>	<u>Applicable Preferential Tariffs</u>
0403.10.10	Yogurt (W/A)	332 tonnes	9%	UST,CCCT,CT: Free
0403.10.20	Yogurt (O/A)		251.5% but not less than 49.3¢/kg	CCCT: Free
0403.90.11	Powdered buttermilk (W/A)	908 tonnes. Total allocation to NZ	4.79¢/kg	NZT,UST,AUT,CCCT,CT: Free
0403.90.12	Powdered buttermilk (O/A)		220% but not less than \$2.19/kg	CCCT: Free
0403.90.91	Other (buttermilk) (W/A)		10.5%	UST,CCCT,LDCT,CT: Free GPT:
0403.90.92	Other (buttermilk) (O/A)		229% but not less than \$2.27/kg	CCCT: Free
0404.10.21	Whey powder (W/A)	3,198 tonnes	5.52¢/kg	UST,CCCT,CT: Free
0404.10.22	Whey powder (O/A)		226.5% but not less than \$2.25/kg	CCCT: Free
0404.90.10	Other (blended dairy products) (W/A)	4,345 tonnes	9%	UST,CCCT,CT: Free
0404.90.20	Other (blended dairy products) (O/A)		285.5% but not less than \$3.33/kg	CCCT: Free
0405.10.10	Butter (W/A)	2,750 tonnes. Includes 1,580 for New Zealand.	18.9¢/kg	UST,CCCT,CT: Free NZT: 3.46¢/kg AUT: 3.46¢/kg
0405.10.20	Butter (O/A)		325% but not less than \$4.36/kg	CCCT: Free
0405.20.10	Dairy spreads (W/A)		10.5%	UST,CCCT,LDCT,CT: Free GPT: 10.5%
0405.20.20	Dairy spreads (O/A)		290.6% but not less than \$53.05/kg	CCCT: Free
0405.90.10	Other fat and oils derived from milk (W/A)		12.5%	UST,CCCT,LDCT,CT: Free GPT: 10.5%
0405.90.20	Other fat and oils derived from milk (O/A)		341% but not less than \$5.58/kg	CCCT: Free

1998 Tariffs and TRO's

<u>Tariff Item</u> ¹	<u>Product Description</u>	<u>Quota</u> ²	<u>MFN</u>	<u>Applicable Preferential Tariffs</u>
0406.10.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd (W/A)	20,412 tonnes of which 66% (13,472 tonnes) is allocated to EU.	4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.10.20	Fresh (unripened or uncured) cheese, including whey cheese, and curd (O/A)		260% but not less than \$4.78/kg	CCCT: Free
0406.20.11	Grated or powdered cheese, of all kinds - Cheddar and Cheddar types (W/A)		4.09¢/kg	NZT,UST,AUT,CCCT,CT: Free
0406.20.12	Grated or powdered cheese, of all kinds - Cheddar and Cheddar types (O/A)		260% but not less than \$3.79/kg	CCCT: Free
0406.20.91	Grated or powdered cheese, of all kinds - other (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.20.92	Grated or powdered cheese, of all kinds - other (O/A)		260% but not less than \$5.41/kg	CCCT: Free
0406.30.10	Processed cheese, not grated or powdered (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.30.20	Processed cheese, not grated or powdered (O/A)		260% but not less than \$4.59/kg	CCCT: Free
0406.40.10	Blue-veined cheese (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.40.20	Blue-veined cheese (O/A)		260% but not less than \$5.64/kg	CCCT: Free
0406.90.11	Other cheese (W/A)		4.09¢/kg	NZT,UST,CCCT,AUT,CT: Free
0406.90.12	Other cheese (O/A)		260% but not less than \$3.73/kg	CCCT: Free
0406.90.21	Camembert and Camembert types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.22	Camembert and Camembert types (O/A)		260% but not less than \$6.13/kg	CCCT: Free
0406.90.31	Brie and Brie types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.32	Brie and Brie types (O/A)		260% but not less than \$5.82/kg	CCCT: Free
0406.90.41	Gouda and Gouda types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.42	Gouda and Gouda types (O/A)		260% but not less than \$4.48/kg	CCCT: Free

1998 Tariffs and TRO's

<u>Tariff Item</u>¹	<u>Product Description</u>	<u>Quota</u>²	<u>MFN</u>	<u>Applicable Preferential Tariffs</u>
0406.90.51	Provolone and Provolone types (W/A)	(con't)	4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.92.52	Provolone and Provolone types (O/A)		260% but not less than \$5.38/kg	CCCT: Free
0406.90.61	Mozzarella and Mozzarella types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.62	Mozzarella and Mozzarella types (O/A)		260% but not less than \$3.73/kg	CCCT: Free
0406.90.71	Swiss/Emmental and Swiss/Emmental types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.72	Swiss/Emmental and Swiss/Emmental types (O/A)		260% but not less than \$4.59/kg	CCCT: Free
0406.90.81	Gruyere and Gruyere types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.82	Gruyere and Gruyere types (O/A)		260% but not less than \$5.56/kg	CCCT: Free
0406.90.91	Havarti and Havarti types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.92	Havarti and Havarti types (O/A)		260% but not less than \$4.59/kg	CCCT: Free
0406.90.93	Parmesan and Parmesan types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.94	Parmesan and Parmesan types (O/A)		260% but not less than \$5.38/kg	CCCT: Free
0406.90.95	Romano and Romano types (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.96	Romano and Romano types (O/A)		260% but not less than \$5.45/kg	CCCT: Free
0406.90.98	Other (W/A)		4.79¢/kg	NZT,UST,CCCT,CT: Free
0406.90.99	Other (O/A)		260% but not less than \$3.73/kg	CCCT: Free

1998 Tariffs and TRO's

<u>Tariff Item</u> ¹	<u>Product Description</u>	<u>Quota</u> ²	<u>MFN</u>	<u>Applicable Preferential Tariffs</u>
1806.20.21	Other preparations, chocolate ice cream mix or ice milk mix (W/A)		7.5%	UST,CCCT,LDCT,MT,CIAT,CT: Free GPT: 5%
1806.20.22	Other preparations, chocolate ice cream mix or ice milk mix (O/A)		280.5% but not less than \$1.21/kg	CCCT: Free
1806.90.11	Other, chocolate ice cream mix or ice milk mix (W/A)		7.5%	UST,CCCT,LDCT,MT,CIAT,CT: Free NZT: 5% AUT: 5% GPT: 5%
1806.90.12	Other, chocolate ice cream mix or ice milk mix (O/A)		280.5% but not less than \$1.21/kg	CCCT: Free
1901.20.11	Mixes and doughs in packages not exceeding 11.34 kg each containing more than 25% bf (W/A)		6%	UST,CCCT,LDCT,MT,CT: Free GPT: 3%
1901.20.12	Mixes and doughs in packages not exceeding 11.34 kg each containing more than 25% bf (O/A)		260.5% but not less than \$3.02/kg	CCCT: Free
1901.20.21	Mixes and doughs in packages exceeding 11.34 kg each containing more than 25% bf (W/A)		4.5%	UST,CCCT,LDCT,MT,CT: Free GPT: 3%
1901.20.22	Mixes and doughs in packages exceeding 11.34 kg each containing more than 25% bf (O/A)		258% but not less than \$2.99/kg	CCCT: Free
1901.90.31	Ice cream mixes or ice milk mixes (W/A)		9.5%	UST,CCCT,LDCT,CT: Free GPT: 5%
1901.90.32	Ice cream mixes or ice milk mixes (O/A)		283.5% but not less than \$1.22/kg	CCCT: Free
1901.90.33	Other dairy products (prepared mixes) (W/A)	70 tonnes	9.5%	UST,CCCT,LDCT,CT: Free GPT: 5%
1901.90.34	Other dairy products (prepared mixes) (O/A)		265.5% but not less than \$3.08/kg	CCCT: Free
1901.90.51	Ice cream mixes or ice milk mixes (W/A)		9.5%	UST,CCCT,LDCT,CT: Free GPT: 5%
1901.90.52	Ice cream mixes or ice milk mixes (O/A)		283.5% but not less than \$1.22/kg	CCCT: Free
1901.90.53	Other (W/A)		9.5%	UST,CCCT,LDCT,CT: Free GPT:
1901.90.54	Other (O/A)		265.5% but not less than \$3.08/kg	CCCT: Free

1998 Tariffs and TRO's

Tariff Item ¹	Product Description	Quota ²	MFN	Applicable Preferential Tariffs
2105.00.91	Ice cream and other edible ice, etc. (W/A)	429.2 tonnes. Quota access is only for ice cream in retail-sized container.	9.5%	UST,CCCT,LDCT,CT: Free GPT: 7.5%
2105.00.92	Ice cream and other edible ice, etc. (O/A)		293% but not less than \$1.22/kg	CCCT: Free
2106.90.31	Milk, cream or butter substitutes, containing 50% or more by weight of dairy content (W/A)		7.5%	UST,CCCT,LDCT,CT: Free GPT: 5%
2106.90.32	Milk, cream or butter substitutes, containing 50% or more by weight of dairy content (O/A)		224% but not less than \$2.23/kg	CCCT: Free
2106.90.33	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 (W/A)		7.5%	UST,CCCT,LDCT,MT,CT: Free GPT: 5%
2106.90.34	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 (O/A)		224% but not less than 2.23/kg	CCCT: Free
2106.90.93	Containing 50% or more by weight of dairy content, (W/A)		10.5%	UST,CCCT,LDCT,CT:Free GPT: 10.5%
2106.90.94	containing 50% or more by weight of dairy content, (O/A)		290.5% but not less than \$3.04/kg	CCCT: Free
2309.90.31	Containing 50% or more by weight in the dry state of non-fat milk solids (W/A)		3%	UST,CCCT,LDCT,CT: Free GPT: 3%
2309.90.32	Containing 50% or more by weight in the dry state of non-fat milk solids (O/A)		217.5% but not less than \$1.74/kg	CCCT: Free

Notes: W/A - within access commitment
O/A - over access commitment

Preferential tariff designations are as follows:
UST - United States Tariff
MT - Mexico Tariff
GPT - General Preferential Tariff
CCCT - Commonwealth Caribbean Tariff
LDCT - Least Developed Country Tariff
CT - Chile Tariff
AUT - Australia Tariff
NZT - New Zealand Tariff

¹ Canada, Revenue Canada Departmental Consolidation of the Customs Tariff, 1998.

² Department of Foreign Affairs and International Trade, Notice to Importers, No. 509, May 15, 1995

Appendix B.1

History of Selected Tariff Items

<u>Year</u>	<u>Tariff Item</u>	<u>SS</u>	<u>Description of Goods</u>	<u>Unit of Meas.</u>	<u>MFN Tariff</u>	<u>US Tariff</u>	<u>Mexico Tariff</u>
	Chapter 4		Dairy produce; birds'eggs; natural honey; edible products of animal origin, not elsewhere specified or included				
	04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included This heading: whey(i.e.,the natural constituents of milk which remain after the fat & casein have been removed) and modified whey. These products may be in liquid,paste or solid (including frozen) form,and may be concentrated (e.g.,in powder or preserved)				
	0404.10		Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter				
1988	0404.90.00		-Other ----Blended dairy powder:	KGM	15%	13.5%	N/A
		11	-----Containing, by weight, more than 50% skimmed	KGM			
		12	-----Containing, by weight, more than 50% whey powder	KGM			
		19	-----Other	KGM			
		90	-----Other	KGM			
1995	0404.90		-Other				
	0404.90.10		---Within access commitment		13.6%	4.5%	N/A
			----Blended dairy powder:				
		11	-----Containing, by weight, more than 50% skimmed	KGM			
		12	-----Containing, by weight, more than 50% whey powder	KGM			
		19	-----Other	KGM			
		90	-----Other	KGM			
	0404.90.20		---Over access commitment		309.8% but not less than \$3.62/kg	N/A	N/A
			----Blended dairy powder:				
		11	-----Containing, by weight, more than 50% skimmed	KGM			
		12	-----Containing, by weight, more than 50% whey powder	KGM			
		19	-----Other	KGM			
		90	-----Other	KGM			
1998	0404.90		-Other				
	0404.90.10		---Within access commitment		9%	Free	N/A
			----Blended dairy powder:				
		11	-----Containing, by weight, more than 50% skimmed	KGM			
		12	-----Containing, by weight, more than 50% whey powder	KGM			
		19	-----Other	KGM			
		90	-----Other	KGM			
	0404.90.20		---Over access commitment		285% but not less than \$3.33/kg	N/A	N/A
			----Blended dairy powder:				
		11	-----Containing, by weight, more than 50% skimmed	KGM			
		12	-----Containing, by weight, more than 50% whey powder	KGM			
		19	-----Other	KGM			
		90	-----Other	KGM			

Appendix B.2

History of Selected Tariff Items

<u>Year</u>	<u>Tariff Item</u>	<u>SS</u>	<u>Description of Goods</u>	<u>Unit of Meas.</u>	<u>MFN Tariff</u>	<u>US Tariff</u>	<u>Mexico Tariff</u>
	Chapter 21		Miscellaneous edible preparations				
	21.06		Food preparations not elsewhere specified or included. (A) Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption (B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption.				
	2106.10		Protein concentrates and textured protein substances				
1988	2106.90		-Other				
	2106.90.30		---Milk or cream substitutes		12.5%	11.2%	N/A
		10	----Cream substitutes, whipped	KGM			
		90	----Other	KGM			
1992	2106.90		-Other				
	2106.90.30		---Milk or cream substitutes		12.5%	7.5%	N/A
		10	----Cream substitutes, whipped	KGM			
		20	----Coffee whitener	KGM			
		90	----Other	KGM			
1994	2106.90		-Other				
	2106.90.31		---Milk or cream substitutes		12.5%	4.9%	4.9%
		10	----Cream substitutes, whipped	KGM			
		20	----Coffee whitener	KGM			
		90	----Other	KGM			
	2106.90.32	00	Preparations containing, in the dry state, over 10% by weight of milk solids	KGM	12.5%	4.9%	4.9%
1995	2106.90		-Other				
	2106.90.31	00	---Milk, cream or butter substitutes, preparations suitable for use as butter substitutes: ----containing 50% or more by weight of dairy content, within access commitment	KGM	11.3%	3.7%	N/A
	2106.90.32	00	----Containing 50% or more by weight of dairy content, over access commitment	KGM	243.5% but not less than \$2.42/kg	N/A	N/A
	2106.90.33	00	----Preparations, other than of tariff item No. 2106.90.31 or 2106.90.32, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, within access commitment	KGM	11.3%	3.7%	3.7%
	2106.90.34	00	----Preparations, other than of tariff item No. 2106.90.31 or 2106.90.32, 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	KGM	243.5% but not less than \$2.42/kg	N/A	N/A
1997	2106.90		-Other				
	2106.90.31	00	---Milk, cream or butter substitutes, preparations suitable for use as butter substitutes: ----Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, within access commitment	KGM	9%	1.2%	N/A
	2106.90.32	00	----Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment	KGM	231% but not less than \$2.29/kg	N/A	N/A
	2106.90.33	00	----Preparations, other than of tariff item No. 2106.90.31 or 2106.90.32, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, within access commitment	KGM	9%	1.2%	1.2%
	2106.90.34	00	----Preparations, other than of tariff item No. 2106.90.31 or 2106.90.32, 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	KGM	231% but not less than \$2.29/kg	N/A	N/A
1998	2106.90		-Other				
	2106.90.31	00	---Milk, cream or butter substitutes, preparations suitable for use as butter substitutes: ----Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, within access commitment	KGM	7.5%	Free	N/A
	2106.90.32	00	----Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment	KGM	224% but not less than \$2.23/kg	N/A	N/A
	2106.90.33	00	----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, within access commitment	KGM	7.5%	Free	Free
	2106.90.34	00	----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	KGM	224% but not less than \$2.23/kg	N/A	N/A

Appendix C.1

Tariff History of Dairy Blends Outside the Coverage of TRO's

<u>Year</u>	<u>Tariff Item</u>	<u>Description of Goods</u>	<u>Unit of Meas.</u>	<u>MFN Tariff</u>	<u>US Tariff</u>	<u>Mexico Tariff</u>
	Chapter 17	Sugars and sugar confectionery				
	1704	Sugar confectionery (including white chocolate), not containing cocoa. This chapter does not cover (a) Sugar confectionery containing cocoa (heading No. 18.08); (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.04; (c) Medicaments or other products of chapter 30				
	1704.90	-Other				
1988	1704.90.90	90 -----Other	KGM	15.5%	13.9%	N/A
1995	1704.90.90	90 -----Other	KGM	14.6%	4.6%	6%
1998	1704.90.90	90 -----Other	KGM	11.5%	Free	3.5%

Appendix C.2

Tariff History of Dairy Blends Outside the Coverage of TRO's

<u>Year</u>	<u>Tariff Item</u>	<u>Description of Goods</u>	<u>Unit of Meas.</u>	<u>MFN Tariff</u>	<u>US Tariff</u>	<u>Mexico Tariff</u>
	Chapter 18	This chapter covers cocoa (including cocoa beans) in all forms, cocoa butter, fat and oil and preparations containing cocoa (in any proportion).				
	1806	Chocolate and other food preparations containing cocoa				
	1806.20	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, in blocks, slabs or bars				
1988	1806.20.90	-----Other 10 -----Chocolate crumb 90 -----Other	KGM KGM	12.5%	11.2%	N/A
1995	1806.20.90	-----Other 10 -----Chocolate crumb 90 -----Other	KGM KGM	11.8%	3.7%	3%
1998	1806.20.90	-----Other 10 -----Chocolate crumb 90 -----Other	KGM KGM	7.5%	Free	Free

Appendix C.3

Tariff History of Dairy Blends Outside the Coverage of TRQ's

<u>Year</u>	<u>Tariff Item</u>	<u>Description of Goods</u>	<u>Unit of Meas.</u>	<u>MFN Tariff</u>	<u>US Tariff</u>	<u>Mexico Tariff</u>
	Chapter 18	This chapter covers cocoa (including cocoa beans) in all forms, cocoa butter, fat and oil and preparations containing cocoa (in any proportion).				
	1806	Chocolate and other food preparations containing cocoa				
	1806.90	-Other				
1988	1806.90.00	-Other		12.5%	11.2%	N/A
	10	----Chocolates put up in packings for retail sale	KGM			
	20	----Chocolate coated nuts	KGM			
		----Other:				
	91	-----Chocolate confectionery	KGM			
	99	-----Other	KGM			
1994	1806.90.00	-Other	KGM	12.5%	4.9%	4%
		----Put up for retail sale:				
	11	-----Chocolates	KGM			
	12	-----Chocolat coated nuts	KGM			
	13	-----Other confectionery	KGM			
	19	-----Other confectionery	KGM			
		----Other:				
	91	-----Chocolate coated nuts	KGM			
	92	-----Other confectionery	KGM			
	99	-----Other confectionery	KGM			
1995	1806.90.90	--Other		11.5%	3.7%	3%
		----Put up for retail sale:				
	11	-----Chocolates	KGM			
	12	-----Chocolate coated nuts	KGM			
	13	-----Other confectionery	KGM			
	19	-----Other confectionery	KGM			
		----Other:				
	91	-----Chocolate coated nuts	KGM			
	92	-----Other confectionery	KGM			
	99	-----Other confectionery	KGM			
1998	1806.90.90	--Other		8%	Free	Free
		----Put up for retail sale:				
	11	-----Chocolates	KGM			
	12	-----Chocolate coated nuts	KGM			
	13	-----Other confectionery	KGM			
	19	-----Other confectionery	KGM			
		----Other:				
	91	-----Chocolate coated nuts	KGM			
	92	-----Other confectionery	KGM			
	99	-----Other confectionery	KGM			

Appendix C.4

Tariff History of Dairy Blends Outside the Coverage of TRO's

<u>Year</u>	<u>Tariff Item</u>	<u>Description of Goods</u>	<u>Unit of Meas.</u>	<u>MFN Tariff</u>	<u>US Tariff</u>	<u>Mexico Tariff</u>
Chapter 19		Preparations of cereals, flour, starch or milk; pastrycooks' products Malt extract; food preparations of flour, 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 Nos. 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				
1901.10		Preparations for infant use, put up for retail sale				
1901.20		Mixes and doughs for the preparation of bakers' wares of heading No.				
1901.90		Other				
1988	1901.90.30	---Food preparations of goods of heading Nos. 04.01 to 04.04		15.5%	13.9%	N/A
	10	-----Prepared puddings	KGM			
	90	-----Other	KGM			
1994	1901.90.39	---Food preparations of goods of heading Nos. 0401 to 0404: ----Other		15.5%	6.1%	6.7%
	10	-----Prepared puddings	KGM			
	90	-----Other	KGM			
1995	1901.90.39	---Food preparations of goods of heading Nos. 04.01 to 04.04, containing more than 10% on a dry weight basis of milk solids: ----Other		14.6%	4.6%	6%
	10	-----Prepared puddings	KGM			
	90	-----Other	KGM			
1997	1901.90.39	---Food preparations of goods of heading Nos. 04.01 to 04.04 containing more than 10% but less than 50% on a dry weight basis of milk solids: ----Other		12.7%	1.5%	4.5%
	10	-----Prepared puddings	KGM			
	90	-----Other	KGM			
	1901.90.59	00 ---Food preparations of goods of heading Nos. 04.01 to 04.04 containing 50% or more on a dry weight basis of milk solids: ----Other	KGM	12.7%	1.5%	4.5%
1998	1901.90.39	---Food preparations of goods of heading Nos. 04.01 to 04.04 containing more than 10% but less than 50% on a dry weight basis of milk solids: ----Other		11.5%	Free	3.5%
	10	-----Prepared puddings	KGM			
	90	-----Other	KGM			
	1901.90.59	00 ---Food preparations of goods of heading Nos. 04.01 to 04.04 containing 50% or more on a dry weight basis of milk solids: ----Other	KGM	11.5%	Free	3.5%

Appendix C.5

Tariff History of Dairy Blends Outside the Coverage of TRO's

<u>Year</u>	<u>Tariff Item</u>	<u>Description of Goods</u>	<u>Unit of Meas.</u>	<u>MFN Tariff</u>	<u>US Tariff</u>	<u>Mexico Tariff</u>
Chapter 21 21.06		Miscellaneous edible preparations Food preparations not elsewhere specified or (A) Preparations for use, either directly or after processing (such as cooking,dissolving or boiling in water, milk, etc.), for human consumption (B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption.				
	2106.10	Protein concentrates and textured protein substances				
1988	2106.90.90 90	-----Other	KGM	17.1%	15.3%	N/A
1994	2106.90.99 99	-----Other	KGM	17.1%	6.8%	6.8%
1995	2106.90.95 00	----Other preparations, containing in the dry state,over 10% by weight of milk solids, but less than 50% by weight of dairy content	KGM	11.8%	3.7%	3.7%
	2106.90.99 99	-----Other	KGM	16.1%	5.1%	5.1%
1998	2106.90.95 00	----Other preparations, containing in the dry state,over 10% by weight of milk solids, but less than 50% by weight of dairy content	KGM	9.5%	Free	Free
	2106.90.99 99	-----Other	KGM	13%	Free	Free