

## GENERALIZED SYSTEM OF PREFERENCES - CANADA

## GUIDE

<b>A - BASIC INFORMATION:</b>
1) Member implementing the PTA: <b>Canada</b>
2) Date PTA entered into force: <b>1 July 1974</b>
3) Date of last renewal of the PTA (where applicable): <b>On 26 June 2013, Royal Assent was given to the <i>Economic Action Plan 2013 Act, No. 1</i>. Through this Bill, the General Preferential Tariff (GPT) and Least-Developed Country Tariff (LDCT) were extended to 31 December 2024.</b>  (see also WTO document <a href="#">WT/COMTD/N/15/Add.3</a> )
4) Date of notification to the GATT/WTO and symbol of GATT/WTO documents: - <b>Date: 21 April 1974</b> - <b>GATT document <a href="#">L/4027</a></b>
5) Date of expiration of PTA: <b>31 December 2024</b>  (Link: <a href="http://laws-lois.justice.gc.ca/eng/acts/c-54.011/FullText.html">http://laws-lois.justice.gc.ca/eng/acts/c-54.011/FullText.html</a> ) - <b>Section 36 for GPT</b> - <b>Section 40 for LDCT</b>
6) Enactment of PTA, Related Legislation and Publication of PTA modifications: <b>Customs Tariff</b> (Link: <a href="http://laws-lois.justice.gc.ca/eng/acts/C-54.011/FullText.html">http://laws-lois.justice.gc.ca/eng/acts/C-54.011/FullText.html</a> ) - <b>Sections 33-36 for information on the GPT</b> - <b>Sections 37-40 for information on the LDCT</b>  <b>Canada Border Services Agency, Memorandum D11-4-4</b> (Link: <a href="http://www.cbsa.gc.ca/publications/dm-md/d11/d11-4-4-eng.pdf">http://www.cbsa.gc.ca/publications/dm-md/d11/d11-4-4-eng.pdf</a> )  <b>Publication of PTA modifications:</b>  <b>2013</b> <b>General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (SOR/DORS/2013-165)</b> <a href="http://canadagazette.gc.ca/rp-pr/p2/2013/2013-10-09/html/sor-dors165-eng.php">http://canadagazette.gc.ca/rp-pr/p2/2013/2013-10-09/html/sor-dors165-eng.php</a>  <b>2010</b> <b>Regulations Amending the General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (SOR/DORS/2010-112)</b> <a href="http://www.canadagazette.gc.ca/rp-pr/p2/2010/2010-06-09/html/sor-dors112-eng.html">http://www.canadagazette.gc.ca/rp-pr/p2/2010/2010-06-09/html/sor-dors112-eng.html</a>
7) Authority(ies) granting the beneficial treatment: <b>Authority is provided through the Customs Tariff (see link above).</b>
8) National authorities in charge of PTA management: <b>The Department of Finance has the responsibility for Canada's tariff policy and legislation (Customs Tariff), and the Canada Border Services Agency is responsible for its day-to-day administration.</b>

<b>B – REFERENCES TO INFORMATION ABOUT:</b>
<b>I. BENEFICIARIES</b>
<p>(a) <i>Number and List of Beneficiaries:</i>  - <b>105 beneficiaries of the GPT;</b>  - <b>49 beneficiaries of the LDCT</b></p> <p>The list of beneficiaries can be found at:  <a href="http://cbsa.gc.ca/trade-commerce/tariff-tarif/2016/01-99/countries-pays-eng.pdf">http://cbsa.gc.ca/trade-commerce/tariff-tarif/2016/01-99/countries-pays-eng.pdf</a></p>
<p>(b) <i>Eligibility:</i>  <a href="http://laws-lois.justice.gc.ca/eng/acts/C-54.011/FullText.html">http://laws-lois.justice.gc.ca/eng/acts/C-54.011/FullText.html</a></p> <p><b>Section 34 for GPT</b>  <b>Section 38 for LDCT.</b></p>
<p>(c) <i>Restrictions to Eligibility:</i>  <b>Same as above</b></p>
<p>(d) <i>Modification to Beneficiaries List:</i>  <b>Entitlement to the GPT and LDCT was extended to Burma on 12 March 2015. See:</b>  <b>Order Amending the Schedule to the Customs Tariff (Extension of General Preferential Tariff to Burma) (SOR/DORS/2015-62)</b>  <a href="http://gazette.gc.ca/rp-pr/p2/2015/2015-03-25/html/sor-dors62-eng.php">http://gazette.gc.ca/rp-pr/p2/2015/2015-03-25/html/sor-dors62-eng.php</a></p> <p><b>Order Amending the Schedule to the Customs Tariff (Extension of Least Developed Country Tariff to Burma) (SOR/DORS/2015-62)</b>  <a href="http://gazette.gc.ca/rp-pr/p2/2015/2015-03-25/html/sor-dors63-eng.php">http://gazette.gc.ca/rp-pr/p2/2015/2015-03-25/html/sor-dors63-eng.php</a></p>
<b>II. SCOPE OF PRODUCTS (IN ACCORDANCE WITH THE NOTIFYING MEMBER'S CLASSIFICATION OF PRODUCTS)</b>
<p>(a) <i>Number (tariff lines) and list of eligible products:</i>  <b>Number of tariff lines eligible for GPT treatment:</b>  The GPT applies to most goods, except for certain agricultural goods, textiles, apparel, footwear and some specialty steel. The number of actual tariff lines fluctuates as the <i>Customs Tariff</i> is updated; however, the coverage does not change. As of 31 March 2016, the GPT covers 5969 tariff lines of a total 7282 lines, or 82.0% of lines.</p> <p><b>Number of tariff lines eligible for LDCT treatment:</b> the LDCT applies to all goods except for over-access, supply-managed agricultural goods. The number of actual tariff lines fluctuates as the <i>Customs Tariff</i> is updated; however, the coverage does not change. As of 31 March 2016, the LDCT covers 7181 tariff lines of a total 7282 lines, or 98.6% of lines.</p> <p>The list of eligible products can be found at:  <a href="http://cbsa.gc.ca/trade-commerce/tariff-tarif/2016/html/tblmod-eng.html">http://cbsa.gc.ca/trade-commerce/tariff-tarif/2016/html/tblmod-eng.html</a></p>
<p>(b) <i>Ineligible products:</i>  <a href="http://cbsa.gc.ca/trade-commerce/tariff-tarif/2016/html/tblmod-eng.html">http://cbsa.gc.ca/trade-commerce/tariff-tarif/2016/html/tblmod-eng.html</a></p>
<p>(c) <i>Modification to Eligible Products List:</i></p> <p><b>2013</b>  <b>General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (SOR/DORS/2013-165)</b>  <a href="http://canadagazette.gc.ca/rp-pr/p2/2013/2013-10-09/html/sor-dors165-eng.php">http://canadagazette.gc.ca/rp-pr/p2/2013/2013-10-09/html/sor-dors165-eng.php</a></p> <p><b>2010</b>  <b>Regulations Amending the General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (SOR/2010-112)</b>  <a href="http://www.canadagazette.gc.ca/rp-pr/p2/2010/2010-06-09/html/sor-dors112-eng.html">http://www.canadagazette.gc.ca/rp-pr/p2/2010/2010-06-09/html/sor-dors112-eng.html</a></p>

### III. PTA TREATMENT

(a) *Tariff Treatment:*

**Customs Tariff**

(Link: <http://laws-lois.justice.gc.ca/eng/acts/C-54.011/FullText.html>)

- Sections 33-36 for information on the GPT
- Sections 37-40 for information on the LDCT

(b) *Exceptions:*

**Not applicable**

(c) *Different Preferential Treatment:*

More liberal rules of origin for LDCT beneficiaries.

See the General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (SOR/DORS/2013-165)

<http://laws-lois.justice.gc.ca/eng/regulations/SOR-2013-165/FullText.html>

(d) *Request for Preferential Treatment:*

**Not applicable**

### IV. RULES OF ORIGIN (INCLUDING REQUISITES AND RESTRICTIONS)

The General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (SOR/DORS/2013-165)

<http://laws-lois.justice.gc.ca/eng/regulations/SOR-2013-165/FullText.html>

### V. PREFERENTIAL DATA

Data relating to Canada's GSP scheme can be accessed from the WTO's Database on Preferential Trade Arrangements, from [here](#).