

Canada's National Beef Import Levy

Information for Beef Importers

October 22, 2013



CANADA BEEF
146, 6715 – 8TH Street NE
Calgary, Alberta T2E 7H7
Tel: 403.275.5890
Fax: 403.275.9288
www.canadabeef.ca

Package Contents

Letter Re: Introduction of an import Levy on beef cattle	2
History of the Beef Cattle Research, Market Development and Promotion Levies Order	4
Development of the Beef Cattle Levy	4
Calculation of the Levy	4
Collection of the Levy	4
Invoicing.....	5
Initiation Period and Effective Date	5
Data Collection and Confidentiality.....	5
Refund Process/Appeals	5
Enforcement and Audit.....	6
For More Information	6
Sample Draft Invoice	7
Summary of Imports	8
Tariff Item Numbers and Related Levies	9



CANADA BEEF
146, 6715 – 8TH Street NE
Calgary, Alberta T2E 7H7
Tel: 403.275.5890
Fax: 403.275.9288
www.canadabeef.ca

October 22, 2013

To Whom it May Concern:

Re: Introduction of an import Levy on beef cattle, beef and beef products imported into Canada

The Canadian Beef Cattle Research, Market Development and Promotion Agency (operating as Canada Beef) is the organization mandated to promote the marketing and production of beef cattle, beef and beef products for the purposes of interprovincial, export and import trade. In order to support its business plan, Canada Beef is empowered by the federal Farm Products Agencies Act (R.S.C.1985,c. F-4) to impose levies or charges on persons engaged in sale of cattle within Canada, and the importation of beef cattle, beef or beef products into Canada.

Funds collected from the National Levy Order, which includes the import levy, will be used to fund research, marketing and promotion of beef and veal products.

Earlier this year, the import levy was registered and became an official Order and part of the regulations of Canada. The value set for the import levy is the same as the value paid by domestic cattle producers: the equivalent of \$1 Cdn per head. Canada Beef will undertake an information campaign this fall to connect with those individuals and companies importing beef into Canada with intent to begin collecting the import levy in early 2014.

The following package has been designed to provide you and your organization with the relevant information you will need to understand the import levy, your rights and obligations, and to prepare to remit the fee based on importation data collected through the Canada Border Services Agency.

Canada Beef looks forward to creating a positive working relationship with your organization to the benefit of all stakeholders in the beef industry in Canada.

Yours very truly,

Sylvia Carruthers
General Counsel



CANADA BEEF
146, 6715 – 8TH Street NE
Calgary, Alberta T2E 7H7
Tel: 403.275.5890
Fax: 403.275.9288
www.canadabeef.ca

22 octobre, 2013

À qui de droit

sujet: Introduction d'un prélevé d'importation sur le boeuf de boucherie, le boeuf et tous les produits de boeuf importés au Canada

Le Canadian Beef Cattle Research, Market Development and Promotion Agency (opérant sous le nom de Canada Beef) est l'organisation mandatée pour faire la promotion et la mise en marché de la production de boeuf de boucherie, de boeuf et de tous les produits de boeuf pour les besoins de commerce inter provincial, d'exportation et d'importation. Afin de supporter son plan d'affaires, la Loi sur les offices des produits agricoles (L.R.C. (1985), ch. F-4) a donné la responsabilité à Canada Beef d'imposer les prélevés ou les charges aux personnes impliquées dans la vente de boeuf à l'intérieur du Canada, à l'importation de boeuf de boucherie, de boeuf et de produits de boeuf au Canada.

Les fonds amassés selon l'Ordre du prélevé national, comprenant le prélevé sur les importations, seront utilisés pour supporter la recherche, le marketing et la promotion des produits de boeuf et de veau.

Plus tôt cette année, le prélevé sur les importations a été enregistré et est devenu un Ordre officiel, il est maintenant inclus dans la réglementation du Canada. La valeur déterminée du prélevé d'importation est la même que celle payée par les producteurs de bovins au pays: soit l'équivalent de 1\$ par tête. Canada Beef entreprendra cet automne une campagne d'information afin de se mettre en contact avec les compagnies importatrices de boeuf au Canada avec l'intention de commencer à percevoir le prélevé d'importation en janvier 2014.

Dans cet envoi, vous trouverez l'information nécessaire afin que vous et votre compagnie puissiez comprendre l'information pertinente sur le prélevé, de même que vos droits et obligations afin de vous préparer à effectuer le paiement en vous basant sur les données d'importation fournies par l'Agence des services frontaliers du Canada. Si vous désirez recevoir cette documentation en français, veuillez faire parvenir votre demande par courriel à scarruthers@canadabeef.ca

Canada Beef désire créer une relation de travail positive avec votre organisation pour le bénéfice de toutes les parties prenantes de l'industrie canadienne du boeuf au Canada.

Sincèrement,

Sylvia Carruthers
General Counsel

History of the Beef Cattle Research, Market Development and Promotion Levies

Order

In 1993 the Federal Government enacted amendments to the Farm Products Agency Act to enable the formation of national promotion and research agencies under the supervision of the Farm Products Council of Canada. The Act gives the Governor General of Canada the authority to create an agency for promotion and research relating to any farm product except those governed by marketing boards. The Council assumes supervisory authority over the Agencies created under the Act.

On January 17, 2002, a Proclamation of the Governor General of Canada created an agency specifically responsible for research, market development and promotion of beef cattle, beef, and beef products in Canada. It provided that:

- 8.** *The Agency is authorized to*
 - (a) promote the marketing and production of beef cattle, beef, and beef products for the purposes of interprovincial, export and import trade; and*
 - (b) Conduct and promote research activities related to those farm products*
- 10.(1)** *The Agency may, for the purpose of implementation or administration of the Plan,*
 - (a) by order or regulation, impose levies or charges on persons engaged in the marketing of beef cattle in interprovincial or export trade; and*
 - (b) by order or regulation, impose levies or charges on persons engaged in the importation of beef cattle, beef or beef products into Canada.*

Development of the Beef Cattle Levy

In 2002, many of the Provinces already had a levy on the sale of cattle within their province enabled under Provincial regulation. The Provincial cattle associations then worked together to develop a coordinated national approach to manage the levy collection and management of national and international marketing and research programs. Thus the Canadian Beef Cattle Research, Market Development and Promotion Agency was mandated to establish a further non-refundable \$1.00 levy on all cattle sold in Canada in interprovincial trade, to be applied to research, market development and promotion for the beef industry. In 2005, the National levy order was put in place, enacting the levy. By 2010, each of the provinces of Canada had aligned their regional regulations and entered into an agreement by which a \$1.00 non-refundable levy was delivered to the agency now called Canada Beef on all sales of beef in Canada. On June 5, 2013, the National Levy Order was gazetted which amended it to include the import levy which had been mandated as part of the Proclamation in 2002.

Calculation of the Levy

The import levy is set up to be equivalent to the domestic levy of \$1.00 per head or carcass equivalent. Schedule 2 of the National Levy Order lays out a formula where each product code (HS code) is assigned a levy value per pound or kilogram. The levy formula is identical to the U.S. import levy. Schedule 2 is included in this document.

Collection of the Levy

Canada Beef is the organization responsible for administering the domestic and import levy collection. To manage the import levy, Canada Beef works closely with the Farm Products Council of Canada, Agriculture and Agri-Food Canada and Canada Border Services Agency. Along with Government, Canada Beef considered a number of levy collection mechanisms after which it was determined that the most expedient method to begin collection was to generate invoices based on the information received on all beef, beef

cattle and beef products imported into Canada from Agriculture and Agri-Food Canada and Canada Border Services Agency. The information on the invoices is generated based on the importer's business identification number; HS codes of imported product; quantity of imported product; and levy rate. A sample invoice is included with this package.

Invoicing

Based on the information received from Canada Border Services Agency, Agriculture and Agri-Food Canada will prepare invoices which will be delivered to Canada Beef for distribution and collection. The parameters for frequency will be developed in collaboration with the import sector. Please note that the schedule is expressed in cents per pound, not dollars per pound. This has generated some confusion so we want to clarify this. The numbers in the schedule are cents per pound, so the listing of .301/lb, is actually \$0.00301. For this system to work efficiently, it is important that all participants in the process pay close attention to the accuracy of their data entry to ensure invoice amounts are correct. All importers should verify the data on the invoice against their own records and report back any discrepancies to Canada Beef.

Initiation Period and Effective Date

It is planned to collect data and prepare invoices based on imports of beef, beef cattle and beef products into Canada from October 1st to October 31st, 2013. These invoices will be distributed to importers mid-November. This is being done as a test of the system and procedures. Following receipt of these invoices by the import sector, a meeting will be organized by Canada Beef for discussion and collaboration on amendments that may benefit both the import sector and Canada Beef in efficient assessment and collection of the import levy. The current plan has set the effective date for assessment of the levy and subsequent collection as January 1, 2014 onward.

Data Collection and Confidentiality

As the Import Levy proceeded through its legislative stages, an agreement was completed between Canada Border Services Agency and Agriculture and Agri-Food Canada for transmission of data on imports of beef, beef cattle and beef products. Once that was completed, Agriculture and Agri-Food Canada and Canada Beef completed an agreement for the transfer of information in a secure manner to Canada Beef for purposes of invoicing and collection of the levy. This agreement contains very restrictive provisions to ensure that the strictest confidentiality will be applied to the information being transferred. This information can and will only be used for the purposes of determining and collecting the import levy.

Refund Process/Appeals

The National Levy Order provides that:

12. The Agency shall refund a levy paid by an importer if the importer proves to the satisfaction of the Agency that the levy was not required to be paid under subsection 11(1) or that the levy paid under that subsection was more than \$1.00 per head of beef cattle or per carcass equivalent of imported beef products.

The process for a refund will begin with a written request to Canada Beef, setting out with reasonable detail the rationale for the refund. A review will be done by Canada Beef and a decision rendered. An appeal process is being discussed but there is a process already in place for complaints to the FPCC regarding the actions of any Agency.

Enforcement and Audit

There are certain record requirements for each importer. Each importer must keep all records on their importation of beef, beef cattle and beef products, necessary to verify such imports and the levies paid, for a period of seven years after the date of import. These records must be made available for examination by Canada Beef upon request. The levy is collectable by Canada Beef on the basis of a creditor collecting a debt from a debtor, so enforcement may be made by court action. The invoice will provide for interest on overdue amounts and for collection to be made in the Courts of the Queen's Bench in Calgary.

For More Information

For further information contact:

Sylvia A. Carruthers, LLB

General Counsel, Canada Beef

scarruthers@canadabeef.ca

(403) 275 5890 Extension 205

Sample Draft Invoice

March 31, 2013

31 mars 2013

<IMPORTER NAME TEXT 1>

<IMPORTER NAME TEXT 2>

<IMPORTER ADDRESS TEXT 1>

<IMPORTER ADDRESS TEXT 2>

<IMPORTER CITY NAME>, <IMPORTER PROVINCE NAME> <IMPORTER POSTAL CODE>

By the terms of the National Levy Order, importers of beef cattle, beef and beef products are responsible to pay levy fees to the Canadian Beef Cattle Research, Market Development and Promotion Agency, (Canada Beef) on imported product, to support the promotion, marketing and production of beef.

Your levy amount due and payable to Canada Beef from imports of beef/beef cattle/beef products totals Cdn \$ 5,015.39 based on import data received from Canada Border Services Agency for the period of 2012-01-08 to 2012-02-25 as per the attached list of imports.

Please submit your payment within 15 days of the date of this invoice by cheque, or wire transfer to:

Canada Beef
146, 6715 - 8th Street NE
Calgary, Alberta T2E 7H7

Failure to pay invoices within 30 days from the date hereof constitutes an agreement to pay interest @ 2% per month, calculated monthly, and to attorn to the jurisdiction of the Courts of Alberta in Calgary.

If you have any questions or concerns regarding this invoice, please contact:

Michael Shittu, VP Finance / v.-p. des Finances
Canada Beef Inc. / Boeuf Canada Inc.
Telephone / Téléphone: (403) 275-5890
Facsimile / Télécopieur: (403) 275-9288
Email / Courriel: mshittu@canadabeef.ca

Les importateurs de bovins de boucherie, de boeuf ou de produits du boeuf au Canada doivent verser ces prélèvements à Boeuf Canada pour soutenir la promotion, le marketing et la production du boeuf.

Les prélèvements sur vos importations de boeuf et de bovins de boucherie que vous devez verser à Canada Beef Inc s'élèvent à 5 015,39 \$ CAN, basés sur les données d'importation émanant de l'Agence des services frontaliers du Canada pour la période allant de 2012-01-08 à 2012-02-25 conformément à la liste des importations ci jointe.

Veillez payer cette somme dans les 15 jours suivant la date de la présente facture en envoyant un chèque à :

Si vous avez des questions ou des préoccupations concernant la présente facture, veuillez communiquer avec :

Summary of Imports / Résumé des importations
2013-01-08 to/à 2013-02-25

	HS Code Code SH	Quantity (Kg Head) Quantité (kg Tête)	Levy Rate (Cents per Kg \$1 per Head) Taux du prélèvement (Cents par kg 1\$ par tête)	Total Owing per HS Code Prélevé total par code SH
1	0201.20.2093	99,514.33	0.379102	\$377.26
2	0201.30.2092	68,189.29	0.511787	\$348.98
3	0201.30.2095	1,086,976.65	0.511787	\$5,563.01
4	0201.30.2099	1,268,085.00	0.511787	\$6,489.89
5	0202.30.2095	253,633.13	0.511787	\$1,298.06
6	0202.30.2099	292,037.17	0.511787	\$1,494.61
7	1602.50.9900	60,309.00	0.720293	\$434.40
8	0102.21.0010	125	1.000000	\$125.00
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Tariff Item Numbers and Related Levies

SCHEDULE 2
(Section 1, paragraph 11(3)(c), Schedule 1)

TARIFF ITEM NUMBERS AND RELATED LEVIES FOR IMPORTED BEEF PRODUCTS

Column 1 <i>Customs Tariff Tariff Item No.</i>	Column 2 <i>Class of imported beef product under the Customs Tariff</i>	Column 3 <i>Cents/lb</i>	Column 4 <i>Cents/kg</i>
Meat of bovine animals, fresh or chilled - 0201			
Carcasses and half-carcasses - 0201.10			
0201.10.1010	Veal, carcasses and half carcasses, fresh or chilled, w.a.c.	0.662	1.459542
0201.10.2010	Veal, carcasses and half carcasses, fresh or chilled, o.a.c.	0.662	1.459542
0201.10.1090	Bovine carcasses & half carcasses (excluding veal), fresh or chilled, w.a.c.	0.172	0.379102
0201.10.2090	Bovine carcasses & half carcasses (excluding veal), fresh or chilled, o.a.c.	0.172	0.379102
Other cuts with bone in - 0201.20			
0201.20.1020	Bovine cuts (excluding veal), bone in, processed, fresh or chilled, w.a.c.	0.241	0.530743
0201.20.2020	Bovine cuts (excluding veal), bone in, processed, fresh or chilled, o.a.c.	0.241	0.530743
0201.20.1010	Veal cuts, bone in, fresh or chilled, w.a.c.	0.172	0.379102
0201.20.1091	Bovine rib cuts (excluding processed or veal), bone in, fresh or chilled, w.a.c.	0.172	0.379102
0201.20.1092	Bovine hip cuts (excluding processed or veal), bone in, fresh or chilled, w.a.c.	0.172	0.379102
0201.20.1093	Bovine loin cuts (excluding processed or veal), bone in, fresh or chilled, w.a.c.	0.172	0.379102
0201.20.1099	Bovine cuts (excluding processed or veal), bone in, fresh or chilled, n.e.s., w.a.c.	0.172	0.379102
0201.20.2010	Veal cuts bone in, fresh or chilled, o.a.c.	0.172	0.379102
0201.20.2091	Bovine rib cuts (excluding processed or veal), bone in, fresh or chilled, o.a.c.	0.172	0.379102
0201.20.2092	Bovine hip cuts (excluding processed or veal), bone in, fresh or chilled, o.a.c.	0.172	0.379102
0201.20.2093	Bovine loin cuts (excluding processed or veal), bone in, fresh or chilled, o.a.c.	0.172	0.379102
0201.20.2099	Bovine cuts (excluding processed or veal), bone in, fresh or chilled, n.e.s., o.a.c.	0.172	0.379102
Boneless - 0201.30			
0201.30.1010	Veal cuts, boneless, fresh or chilled, w.a.c.	0.232	0.511787
0201.30.1020	Bovine cuts (excluding veal), boneless, processed, fresh or chilled, w.a.c.	0.241	0.530743
0201.30.1030	Bovine forequarter (excluding processed or veal), boneless, fresh or chilled, w.a.c.	0.172	0.379102
0201.30.1040	Bovine hindquarter (excluding processed or veal), boneless, fresh or chilled, w.a.c.	0.172	0.379102
0201.30.1091	Bovine brisket cuts (excluding processed or veal), boneless, fresh or chilled, w.a.c.	0.172	0.379102
0201.30.1092	Bovine chuck cuts (excluding processed or veal), boneless, fresh or chilled, w.a.c.	0.172	0.379102

Column 1 <i>Customs Tariff Tariff Item No.</i>	Column 2 <i>Class of imported beef product under the Customs Tariff</i>	Column 3 <i>Cents/lb</i>	Column 4 <i>Cents/kg</i>
0201.30.1093	Bovine rib cuts (excluding processed or veal), boneless, fresh or chilled, w.a.c.	0.172	0.379102
0201.30.1094	Bovine hip cuts (excluding processed or veal), boneless, fresh or chilled, w.a.c.	0.172	0.379102
0201.30.1095	Bovine loin cuts (excluding processed or veal), boneless, fresh or chilled, w.a.c.	0.172	0.379102
0201.30.1099	Bovine cuts (excluding processed or veal), boneless, fresh or chilled, n.e.s., w.a.c.	0.172	0.379102
0201.30.2010	Veal cuts, boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2020	Bovine cuts (excluding veal), boneless, processed, fresh or chilled, o.a.c.	0.241	0.530743
0201.30.2030	Bovine forequarter (excluding processed or veal), boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2040	Bovine hindquarter (excluding processed or veal), boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2091	Bovine brisket cuts (excluding processed or veal), boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2092	Bovine chuck cuts (excluding processed or veal), boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2093	Bovine rib cuts (excluding processed or veal), boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2094	Bovine hip cuts (excluding processed or veal), boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2095	Bovine loin cuts (excluding processed or veal), boneless, fresh or chilled, o.a.c.	0.232	0.511787
0201.30.2099	Bovine cuts (excluding processed or veal), boneless, fresh or chilled, n.e.s., o.a.c.	0.232	0.511787
Meat of bovine animals, frozen - 0202			
Carcasses and half-carcasses - 0202.10			
0202.10.1010	Veal carcasses and half-carcasses, frozen, w.a.c.	0.662	1.459542
0202.10.2010	Veal carcasses and half-carcasses, frozen, o.a.c.	0.662	1.459542
0202.10.1090	Bovine carcasses and half-carcasses (excluding veal), frozen, w.a.c.	0.172	0.379102
0202.10.2090	Bovine carcasses and half-carcasses (excluding veal), frozen, o.a.c.	0.168	0.370102
Other cuts with bone in - 0202.20			
0202.20.1020	Bovine cuts (excluding veal), bone in, processed, frozen, w.a.c.	0.241	0.530743
0202.20.2020	Bovine cuts (excluding veal), bone in, processed, frozen, o.a.c.	0.241	0.530743
0202.20.1010	Veal cuts, bone in, frozen, o.a.c.	0.172	0.379102
0202.20.1091	Bovine rib cuts (excluding processed or veal), bone in, frozen, w.a.c.	0.172	0.379102
0202.20.1092	Bovine hip cuts (excluding processed or veal), bone in, frozen, w.a.c.	0.172	0.379102
0202.20.1093	Bovine loin cuts (excluding processed or veal), bone in, frozen, w.a.c.	0.172	0.379102
0202.20.1099	Bovine cuts (excluding processed or veal), bone in, frozen, n.e.s., w.a.c.	0.172	0.379102
0202.20.2010	Veal cuts, bone in, frozen, o.a.c.	0.172	0.379102
0202.20.2091	Bovine rib cuts (excluding processed or veal), bone in, frozen, o.a.c.	0.172	0.379102
0202.20.2092	Bovine hip cuts (excluding processed or veal), bone in, frozen, o.a.c.	0.172	0.379102

Column 1 <i>Customs Tariff Tariff Item No.</i>	Column 2 <i>Class of imported beef product under the Customs Tariff</i>	Column 3 <i>Cents/lb</i>	Column 4 <i>Cents/kg</i>
0202.20.2093	Bovine loin cuts (excluding processed or veal), bone in, frozen, o.a.c.	0.172	0.379102
0202.20.2099	Bovine cuts (excluding processed or veal), bone in, frozen, n.e.s., o.a.c.	0.172	0.379102
Boneless - 0202.30			
0202.30.1010	Veal cuts, boneless, frozen, w.a.c.	0.172	0.379102
0202.30.1020	Bovine cuts (excluding veal), boneless, processed, frozen, w.a.c.	0.241	0.530743
0202.30.1030	Bovine forequarter (excluding processed or veal), boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1040	Bovine hindquarter (excluding processed or veal), boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1091	Bovine brisket cuts (excluding processed or veal), boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1092	Bovine chuck cuts (excluding processed or veal), boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1093	Bovine rib cuts (excluding processed or veal), boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1094	Bovine flank cuts (excluding processed or veal), boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1095	Bovine eye/outside/inside round (excluding processed or veal), outside flat & sirloin tip, boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1096	Bovine hip cuts (excluding processed or veal), boneless, frozen, n.e.s., w.a.c.	0.239	0.527837
0202.30.1097	Bovine loin cuts (excluding processed or veal), boneless, frozen, w.a.c.	0.239	0.527837
0202.30.1099	Bovine cuts (excluding processed or veal), boneless, frozen, n.e.s., w.a.c.	0.239	0.527837
0202.30.2010	Veal cuts, boneless, frozen, o.a.c.	0.172	0.379102
0202.30.2020	Bovine cuts (excluding veal), boneless, processed, frozen, o.a.c.	0.241	0.530743
0202.30.2030	Bovine forequarter (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2040	Bovine hindquarter (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2091	Bovine brisket cuts (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2092	Bovine chuck cuts (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2093	Bovine rib cuts (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2094	Bovine flank cuts (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2095	Bovine eye/inside/outside round, outside flat & sirloin tip (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2096	Bovine hip cuts, boneless (excluding processed or veal), frozen, n.e.s., o.a.c.	0.232	0.511787
0202.30.2097	Bovine loin cuts (excluding processed or veal), boneless, frozen, o.a.c.	0.232	0.511787
0202.30.2099	Bovine cuts (excluding processed or veal), boneless, frozen, n.e.s., o.a.c.	0.232	0.511787
Edible offal, fresh, chilled or frozen - 0206			
Of bovine animals			
0206.10.0000	Bovine edible offal, fresh or chilled	0.172	0.379102
0206.21.0000	Bovine tongues, edible offal, frozen	0.172	0.379102
0206.22.0000	Bovine livers, edible offal, frozen	0.172	0.379102
0206.29.0000	Bovine edible offal, frozen, n.e.s.	0.172	0.379102
Meat and edible meat offal, salted, in brine, dried or smoked			
0210.20.0000	Bovine Meat, salted, in brine, dried or smoked	0.279	0.615701
Other prepared or preserved meat, meat offal or blood - 1602			

Column 1 <i>Customs Tariff</i> Tariff Item No.	Column 2 Class of imported beef product under the <i>Customs Tariff</i>	Column 3 Cents/lb	Column 4 Cents/kg
	Of bovine animals - 1602.50		
1602.50.9120	Corned beef, in cans or glass jars	0.301	0.663428
1602.50.1010	Stews of bovine animals	0.318	0.701388
1602.50.1090	Prepared meals of bovine animals, excluding stews	0.318	0.701388
1602.50.9110	Luncheon meat of bovine animals, in cans or glass jars	0.318	0.701388
1602.50.9190	Bovine meat and meat offal n.e.s., excluding livers, in cans or glass jars	0.318	0.701388
1602.50.9900	Bovine meat and meat offal n.e.s., excluding livers, prepared or preserved	0.327	0.720293

Note: w.a.c. = within access commitment; o.a.c = over access commitment; n.e.s. = not elsewhere specified
SOR/2013-98, s. 9.