The following communication from the delegation of Canada dated 21 October 1983 is circulated for the information of contracting parties.

In December 1982 legislation was passed to provide duty-free entry for all goods eligible for General Preferential Tariff when imported from least-developed countries. On 13 January 1983, an Order in Council was passed designating the following countries as least-developed:

- Afghanistan
- Bangladesh
- Benin
- Bhutan
- Botswana
- Burundi
- Cape Verde
- Central African Republic
- Chad
- Comoros
- Ethiopia
- Gambia
- Guinea
- Guinea-Bissau
- Haiti
- Lao People's Democratic Republic
- Lesotho
- Malawi
- Maldives
- Mali
- Nepal
- Niger
- Rwanda
- Somalia
- Sudan
- Uganda
- United Republic of Tanzania
- Upper Volta
- Western Samoa
- Yemen Arab Republic
- Yemen Democratic Republic

In addition, a separate amendment to the General Preferential Tariff Rules of Origin Regulations on 13 January 1983 increased the foreign material content limit on eligible exports from least-developed countries to 60 per cent from 40 per cent and allowed for cumulative origin among least-developed countries.

In the 19 April 1983 budget, improvements to the General Preferential Tariff were introduced covering a wide range of products with a value of $11.3 million in 1982. At the same time, legislation was introduced to extend the Canadian General Preferential Tariff scheme for a further ten-year period, that is until 30 June 1994 and to allow for amendment to the rules of origin to provide for global cumulative origin.

On 1 January 1983, a proportionate reduction was made in the General Preferential Tariff rates to take account of reductions in MFN rates introduced as a result of the staged tariff reduction agreed to in the MTN.