The delegation of Canada has deposited with the secretariat two copies of the Canadian tariff offer.

The covering note to the offer indicates the formulation of the tariff-cutting hypothesis which was used in developing the offer. One appendix to the offer lists the tariff items along with existing rates of duty and proposed reduced rates, where applicable, for those goods which have been excepted from the formula or subject to less-than-formula reductions. Another appendix lists the tariff items which would be subject to deeper-than-formula reductions. The list includes a number of unbound tariff items which are proposed for binding in accordance with Article XXVIII bis of the GATT.

The delegation of Canada has indicated that a statement of the Canadian tariff offer will be submitted to the secretariat on a tariff line basis as soon as possible. In the meantime, the copies deposited with the secretariat are open for inspection by participants in the negotiations.