

## Chapter 34

**SOAP, ORGANIC SURFACE-ACTIVE AGENTS,  
WASHING PREPARATIONS, LUBRICATING PREPARATIONS,  
ARTIFICIAL WAXES, PREPARED WAXES, POLISHING  
OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES,  
MODELLING PASTES, "DENTAL WAXES" AND  
DENTAL PREPARATIONS WITH A BASIS OF PLASTER**

**Notes.**

1. This Chapter does not cover:
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purpose of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purpose of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
  - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
  - (b) Products obtained by mixing different waxes;
  - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.The heading does not apply to:
  - (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
  - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
  - (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
  - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-------------|----|---|---------------|------------|---|
| 34.01       |    | <p>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</p> <p>-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</p> |               |            |   |
| 3401.11     |    | - -For toilet use (including medicated products)  |               |            |   |
| 3401.11.10  | 00 | --Castile soap  | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3401.11.90  | 00 | --Other   | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| 3401.19.00  |    | --Other   |               | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
|             | 10 | ----Surface active products and preparations, whether or not containing soap .....  | KGM           |            |   |
|             | 90 | ----Other .....   | KGM           |            |   |
| 3401.20     |    | -Soap in other forms  |               |            |   |
| 3401.20.10  | 00 | --Laundry soap for washing clothes and other linens   | KGM           | 2.5%       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3401.20.20  | 00 | --Soap pellets containing sodium soaps of fatty acids and glycerol, for use in the manufacture of bar soaps   | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS        | Description of Goods   | Unit of Meas. | MFN Tariff  | Applicable Preferential Tariffs   |
|-------------------|-----------|--|---------------|-------------|---|
| 3401.20.30        | 00        | -- Dry soap for use as a lubricant in wire drawing in the manufacture of pneumatic tires   | KGM           | Free        | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free                                       |
| 3401.20.90        | --        | -Other   |               | 6.5%        | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3%                                 |
|                   | 10        | ---- Liquid.....   | KGM           |             |   |
|                   | 90        | ---- Other.....  | KGM           |             |   |
| <b>3401.30.00</b> | <b>00</b> | <b>-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap</b>   | <b>KGM</b>    | <b>6.5%</b> | <b>CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br/>AUT: 4%<br/>NZT: 4%<br/>GPT: 3%</b> |
| <b>34.02</b>      |           | <b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b> |               |             |   |
|                   |           | <b>-Organic surface-active agents, whether or not put up for retail sale:</b>  |               |             |   |
| <b>3402.11</b>    | --        | <b>-Anionic</b>  |               |             |   |
| 3402.11.10        | 00        | -- Sodium alkylbenzene sulphonates for use in the manufacture of slow dissolving inside toilet tank solids of heading 34.02 or 38.08   | KGM           | Free        | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free                                       |
| 3402.11.90        | --        | -Other   |               | 6.5%        | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>AUT: 4%<br>NZT: 4%<br>GPT: 3%           |
|                   | 10        | ---- Based on sulphates.....   | KGM           |             |   |
|                   | 20        | ---- Based on sulphonates.....   | KGM           |             |   |
|                   | 90        | ---- Other.....  | KGM           |             |   |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS   | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-------------------|------|--|---------------|------------|---|
| 3402.12.00        | 00   | -Cationic  | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>AUT: 4%<br>NZT: 4%<br>GPT: 3% |
| <b>3402.13</b>    |      | <b>--Non-ionic</b>   |               |            |   |
| 3402.13.10        | 00   | --Polyether polyols, with a hydroxyl number of 265 or more, for use in the manufacture of polyurethane moulding compositions | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free                             |
| 3402.13.90        | --   | -Other   |               | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>AUT: 4%<br>NZT: 4%<br>GPT: 3% |
|                   |      | ----Based on ethoxylated alcohols:   |               |            |   |
| 11                | ---- | -Of fatty alcohol.....   | KGM           |            |   |
| 12                | ---- | -Of alkyl phenol.....  | KGM           |            |   |
| 19                | ---- | -Other.....  | KGM           |            |   |
| 20                | ---- | -Based on carboxylic esters.....   | KGM           |            |   |
| 90                | ---- | -Other.....  | KGM           |            |   |
| <b>3402.19.00</b> | 00   | <b>-Other</b>  | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>AUT: 4%<br>NZT: 4%<br>GPT: 3% |
| <b>3402.20</b>    |      | <b>-Preparations put up for retail sale</b>  |               |            |   |
| 3402.20.10        | 00   | --Automatic dishwasher detergents  | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3%                       |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS    | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|----------------|-------|--|---------------|------------|---|
| 3402.20.90     | --    | -Other   |               | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>AUT: 4%<br>NZT: 4%<br>GPT: 3% |
|                |       | ---- <i>Detergents:</i>  |               |            |   |
|                |       | 11 ---- <i>Laundry</i> .....   | KGM           |            |   |
|                |       | 12 ---- <i>Dishwashing, other than automatic dishwasher detergents</i> .....   | KGM           |            |   |
|                |       | 19 ---- <i>Other</i> .....   | KGM           |            |   |
|                |       | 20 ---- <i>Window-cleaning preparations</i> .....  | KGM           |            |   |
|                |       | 50 ---- <i>Toilet-bowl cleaning preparations</i> .....   | KGM           |            |   |
|                |       | 60 ---- <i>Rug and carpet cleaning preparations</i> .....  | KGM           |            |   |
|                |       | 70 ---- <i>Bleaching and blueing preparations, household type</i> .....  | KGM           |            |   |
|                |       | 90 ---- <i>Other</i> .....   | KGM           |            |   |
| <b>3402.90</b> |       | <b>-Other</b>  |               |            |   |
| 3402.90.10     | 00 -- | -Chemical antioxidants, hardeners, inhibitors, restrainers, sensitizers and stabilizers for use in the manufacture of photographic emulsions;<br>To be employed in removing salts or water from crude petroleum oils;<br>To be employed as drilling mud or additives therefor in drilling for minerals, natural gas, oil or water  | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free                             |
|                |       | -- -Other:   |               |            |   |
| 3402.90.91     | 00 -- | -For use in Canadian manufactures  | KGM           | Free       | AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free                   |
| 3402.90.99     | 00 -- | -Other   | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>AUT: 4%<br>NZT: 4%<br>GPT: 3% |
| <b>34.03</b>   |       | <b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b> |               |            |   |
|                |       | <b>-Containing petroleum oils or oils obtained from bituminous minerals:</b>   |               |            |   |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS  | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs  |
|----------------|-----|--|---------------|------------|--|
| <b>3403.11</b> |     | <b>- Preparations for the treatment of textile materials, leather, furskins or other materials</b>           |               |            |  |
| 3403.11.10 00  | --  | - Lubricating oil preparations based in part on petroleum  | LTR           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3% |
| 3403.11.90 00  | --  | - Other  | LTR           | 6%         | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3% |
| <b>3403.19</b> |     | <b>- Other</b>   |               |            |  |
|                | --  | - Lubricating oil preparations based in part on petroleum:   |               |            |  |
| 3403.19.11 00  | --- | - For use in Canadian manufactures;<br>Other oil-based lubricating preparations for wet drawing of tire wire | LTR           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free    |
| 3403.19.19     | --- | - Other  |               | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3% |
|                | 10  | ---- -For automotive use .....   | LTR           |            |  |
|                | 90  | ---- -Other .....  | LTR           |            |  |
|                | --  | - Other:   |               |            |  |
| 3403.19.91 00  | --- | - For use in Canadian manufactures   | LTR           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free    |
| 3403.19.99     | --- | - Other  |               | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3% |
|                | 10  | ---- -For automotive use .....   | LTR           |            |  |
|                | 90  | ---- -Other .....  | LTR           |            |  |
|                | -   | - Other:   |               |            |  |
| <b>3403.91</b> |     | <b>- Preparations for the treatment of textile materials, leather, furskins or other materials</b>           |               |            |  |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|----------------|----|---|---------------|------------|---|
| 3403.91.10 00  | -- | -For use in stuffing or dressing leather or furskins  | LTR           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3403.91.90 00  | -- | -Other  | LTR           | 6%         | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| <b>3403.99</b> |    | <b>--Other</b>  |               |            |   |
| 3403.99.10 00  | -- | -For use in Canadian manufactures   | LTR           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3403.99.90     | -- | -Other  |               | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
|                | 10 | -----For automotive use.....  | LTR           |            |   |
|                | 90 | ----- Other .....   | LTR           |            |   |
| <b>34.04</b>   |    | <b>Artificial waxes and prepared waxes.</b>   |               |            |   |
| <b>3404.20</b> |    | <b>-Of poly(oxyethylene) (polyethylene glycol)</b>  |               |            |   |
| 3404.20.10 00  | -- | -Artificial waxes, for use in the manufacture of acrylonitrile-butadiene-styrene (ABS) copolymers of subheading 3903.30 | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3404.20.90 00  | -- | -Other  | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| <b>3404.90</b> |    | <b>-Other</b>   |               |            |   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item          | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|----------------------|----|--|---------------|------------|---|
| 3404.90.10 00        | -- | Chemically modified polyethylene glycol wax for use in the manufacture of tackifier dispersions;<br>Diamides, produced by the reaction of ethylenediamine with fatty acids of heading 38.23, for use in the manufacture of moulded articles of wood pulp composition;<br>Of polyethylene having a number-average molecular weight not exceeding 4,000;<br>Rheological additives composed of fatty esters and fatty amides, derived from hydrogenated castor oil;<br>Wax composed of fatty acid alkyl ketene dimer for use in the manufacture of sizing agents or sizing preparations | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3404.90.20 00        | -- | Of chemically modified lignite   | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| 3404.90.90 00        | -- | Other  | KGM           | 6.5%       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| <b>34.05</b>         |    | <b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>   |               |            |   |
| <b>3405.10</b>       |    | <b>-Polishes, creams and similar preparations for footwear or leather</b>  |               |            |   |
| 3405.10.10 00        | -- | Liquid shoe shine preparations for use in the manufacture of shoe care products  | -             | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3405.10.90 00        | -- | Other  | -             | 6.5%       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| <b>3405.20.00 00</b> |    | <b>-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork</b>  | -             | 6.5%       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |



## CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS    | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|----------------|-------|---|---------------|------------|---|
| 3405.30.00     | 00    | -Polishes and similar preparations for coachwork, other than metal polishes   | -             | 6.5%       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| 3405.40.00     | 00    | -Scouring pastes and powders and other scouring preparations  | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| 3405.90.00     | 00    | -Other  | -             | 6.5%       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free       |
| <b>3406.00</b> |       | <b>Candles, tapers and the like.</b>  |               |            |   |
| 3406.00.10     | 00 -- | -For birthdays, Christmas and other festive occasions   | KGM           | 5.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| 3406.00.90     | 00 -- | -Other  | KGM           | 5.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| <b>3407.00</b> |       | <b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).</b> |               |            |   |
| 3407.00.10     | 00 -- | -Modelling pastes   | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |
| 3407.00.20     | 00 -- | -Dental impression compounds excluding those based on silicone polymers   | KGM           | 6.5%       | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3% |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS  | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-------------|-----|--|---------------|------------|---|
| 3407.00.90  | --- | Other  |               | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
|             |     | 10 ---- <i>Dental impression compounds, based on silicone polymers</i> ..... | KGM           |            |   |
|             |     | 90 ---- <i>Other</i> .....   | KGM           |            |   |