

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1905.3	- Sweet biscuits (with added sweetening matter); waffles and wafers, whether or not filled:								
1905.31	-- Sweet biscuits (with added sweetening matter):								
1905.31.10	--- Containing added cocoa, for ice cream wafers	—	F	15	15	15	15	0	
1905.31.90	--- Other	—	F	15	15	15	15	15	
1905.32.00	-- Waffles and wafers, whether or not filled	—	F	15	15	15	15	15	
1905.40.00	- Toasted bread and similar toasted products	—	F	15	15	15	15	15	
1905.90.00	- Other	—	F	15	15	15	15	15	
20.01	VEGETABLES, FRUIT AND THE LIKE AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID								
2001.10.00	- Cucumbers and gherkins	15	E	15	15	15	15	15	
2001.90	- Other:								
2001.90.10	-- Elotitos (young maize (corn) kernels)	15	E	15	15	15	15	15	
2001.90.20	-- Onions	15	E	15	15	15	15	15	
2001.90.90	-- Other	15	E	15	15	15	15	15	
20.02	TOMATOES, PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID)								
2002.10.00	- Tomatoes, whole or in pieces	15	C	15	15	15	15	15	
2002.90	- Other:								

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2002.90.10	-- Tomato concentrate	81	A	5	5	5	5	5	Except Panama See paragraph 5 of the General Notes to the Schedule of the Republics of the CA Party
2002.90.90	-- Other	81	E	15	15	15	15	15	
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID)								
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	10	E	10	10	10	10	10	
2003.20.00	- Truffles	15	A	15	15	15	15	15	
2003.90.00	- Other	10	E	10	10	10	10	10	
20.04	OTHER VEGETABLES PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID), FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06								
2004.10.00	- Potatoes	40	H	40	15	15	15	15	
2004.90.00	- Other vegetables and mixtures of vegetables	15	H	15	15	15	15	15	
20.05	OTHER VEGETABLES PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID), NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06								
2005.10.00	- Homogenized vegetables	15	E	15	15	15	15	15	
2005.20.00	- Potatoes	—	F	40	15	15	15	15	
2005.40.00	- Peas (<i>Pisum sativum</i>)	15	E	15	15	15	15	15	
2005.5	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):								
2005.51.00	-- Shelled	—	F	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2005.59.00	-- Other	—	F	15	15	15	15	15	
2005.60.00	- Asparagus	15	E	15	15	15	15	15	
2005.70.00	- Olives	15	A	15	15	15	15	15	
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>Saccharata</i>)	—	F	15	15	15	15	15	
2005.9	- Other vegetables and mixtures of vegetables:								
2005.91.00	-- Bamboo shoots	15	E	15	15	15	15	15	
2005.99.00	-- Other	15	E	15	15	15	15	15	
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	—	F	15	15	15	15	15	
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								
2007.10.00	- Homogenized preparations	—	F	15	15	15	15	15	
2007.9	- Other:								
2007.91.00	-- Citrus fruit	—	F	15	15	15	15	15	
2007.99	-- Other:								
2007.99.10	--- Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	A	0	0	0	0	0	
2007.99.90	--- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
20.08	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED								
2008.1	- Nuts, peanuts and other seeds, whether or not mixed together:								
2008.11	-- peanuts:								
2008.11.10	--- Butter	15	E	15	15	15	15	15	
2008.11.90	--- Other	15	E	15	15	15	15	15	
2008.19	-- Other, including mixtures:								
2008.19.10	--- Almond, hazelnut or other nut pastes, not containing added sugar	15	E	5	5	5	5	5	
2008.19.90	--- Other	15	E	15	15	15	15	15	
2008.20.00	- Pineapples	—	F	15	15	15	15	15	
2008.30.00	- Citrus fruit	15	H	15	15	15	15	15	
2008.40.00	- Pears	15	E	15	15	15	15	15	
2008.50.00	- Apricots	15	E	15	15	15	15	15	
2008.60.00	- Cherries	15	E	15	15	15	15	15	
2008.70.00	- Peaches, including nectarines	15	E	15	15	15	15	15	
2008.80.00	- Strawberries	—	F	15	15	15	15	15	
2008.9	- Other, including mixtures except for those of subheading 2008.19:								
2008.91.00	-- Palm hearts	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2008.92.00	-- Mixtures	—	F	15	15	15	15	15	
2008.99.00	-- Other	—	F	15	15	15	15	15	
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								
2009.1	- Orange juice:								
2009.11.00	-- Frozen	—	F	15	15	15	25	15	
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	—	F	15	15	15	15	15	
2009.19	-- Other:								
2009.19.10	--- Concentrated juice	—	F	0	0	0	30	0	
2009.19.90	--- Other	—	F	15	15	15	15	15	
2009.2	- Grapefruit juice:								
2009.21.00	-- Of a Brix value not exceeding 20	—	F	15	15	15	15	15	
2009.29	-- Other:								
2009.29.10	--- Concentrated juice	—	F	5	5	5	5	5	
2009.29.90	--- Other	—	F	15	15	15	15	15	
2009.3	- Juice of any other single citrus fruit:								
2009.31.00	-- Of a Brix value not exceeding 20	—	F	15	15	15	15	15	
2009.39.00	-- Other	—	F	15	15	15	15	15	
2009.4	- Pineapple juice:								

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2009.41.00	-- Of a Brix value not exceeding 20	—	F	15	15	15	15	15	
2009.49.00	-- Other	—	F	15	15	15	15	15	
2009.50.00	- Tomato juice	—	F	15	15	15	15	15	
2009.6	- Grape juice (including grape must):								
2009.61.00	-- Of a Brix value not exceeding 30	—	F	15	15	15	15	15	
2009.69	-- Other:								
2009.69.10	--- Concentrated juice, whether or not frozen	0	A	0	0	0	0	0	
2009.69.20	--- Grape must	0	A	0	0	0	0	0	
2009.69.90	--- Other	—	F	15	15	15	15	15	
2009.7	- Apple juice:								
2009.71.00	-- Of a Brix value not exceeding 20	—	F	15	15	15	15	15	
2009.79	-- Other:								
2009.79.10	--- Concentrated juice, whether or not frozen	0	A	0	0	0	0	0	
2009.79.90	--- Other	—	F	15	15	15	15	15	
2009.80	- Juice of any other single fruit or vegetable:								
2009.80.10	-- Concentrated pear, quince, apricot, cherry, peach, damson or sloe juice, whether or not frozen	0	A	0	0	0	0	0	
2009.80.20	-- Passion fruit (<i>Passiflora</i> spp.) juice	—	F	15	15	15	15	15	
2009.80.30	-- Sourp (Annona muricata) juice	—	F	15	15	15	15	15	
2009.80.40	-- Concentrated tamarind juice	—	F	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2009.80.90	-- Other	—	F	15	15	15	15	15	
2009.90.00	- Mixtures of juices	—	F	15	15	15	15	15	
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS BASED ON THESE PRODUCTS OR ON COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF								
2101.1	- Extracts, essences and concentrates of coffee, and preparations with a base of these extracts, essences or concentrates or with a base of coffee:								
2101.11.00	-- Extracts, essences and concentrates	40	A	15	15	15	15	15	
2101.12.00	-- Preparations with a base of these extracts, essences or concentrates or with a base of coffee	40	A	15	15	15	15	15	
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a base of these extracts, essences or concentrates, or with a base of tea or maté	15	E	15	15	15	15	15	
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	E	15	15	15	15	15	
21.02	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS								
2102.10	- Active yeasts:								
2102.10.10	-- Culture yeasts	0	A	0	0	0	0	0	
2102.10.90	-- Other	10	E	0	0	10	0	0	
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	A	0	0	0	0	0	
2102.30.00	- Prepared baking powders	10	E	10	10	10	10	10	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD								
2103.10.00	- Soy sauce	—	F	15	15	15	15	15	
2103.20.00	- Tomato ketchup and other tomato sauces	—	F	15	15	15	15	15	
2103.30	- Mustard flour and prepared mustard:								
2103.30.10	-- Mustard flour	5	C	5	5	5	5	5	
2103.30.20	-- Prepared mustard	—	F	15	15	15	15	15	
2103.90.00	- Other	—	F	15	15	15	15	15	
21.04	PREPARATIONS FOR SOUPS AND BROTHS; PREPARED SOUPS AND BROTHS; HOMOGENIZED COMPOSITE FOOD PREPARATIONS								
2104.10.00	- Soups and broths and preparations therefor; prepared soups and broths	—	F	15	15	15	15	15	
2104.20.00	- Homogenized composite food preparations	—	F	15	15	15	15	15	
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	—	F	65	15	15	35	40	
21.06	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE								
2106.10.00	- Protein concentrates and textured protein substances	5	E	5	5	5	5	5	
2106.90	- Other:								
2106.90.10	-- Vegetable protein hydrolysates	5	E	5	5	5	5	5	
2106.90.20	-- Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	H	15	15	15	15	15	

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2106.90.20A	Only: powders for the preparation of gelatine	—	F	15	15	15	15	15	
2106.90.30	-- Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	0	A	0	0	0	0	0	
2106.90.40	--- Improvers for bread-making	10	E	10	10	10	10	10	
2106.90.50	--- Autolyzed yeasts (yeast extracts)	5	E	5	5	5	5	5	
2106.90.7	--- Food preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10:								
2106.90.71	---- Preparations for infant feeding ("infant formula"), packaged for retail sale	0	A	0	0	0	0	0	
2106.90.79	--- Other	10	E	10	10	10	10	10	
2106.90.80	-- Liquid preparations based on maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	A	0	0	0	0	0	
2106.90.91	--- Preparation for the food industry of a stabiliser/emulsifier type	5	E	5	5	5	5	5	
2106.90.99	--- Other	15	A	15	15	15	15	15	Except Panama See paragraph 7 of the General Notes to the Schedule of the Republics of the CA Party
2106.900.99A	Only: imitations of processed cheese	—	F	15	15	15	15	15	
22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR, OTHER SWEETENER OR FLAVOURING; ICE AND SNOW								
2201.10.00	- Mineral waters and aerated waters	15	H	15	15	15	15	15	
2201.90.00	- Other	15	H	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09								
2202.10.00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring	15	H	15	15	15	15	15	
2202.90	- Other:								
2202.90.10	-- Food preparations of a kind referred to in Note 1 a) to Chapter 30, for use as beverages	30	H	10	10	10	10	10	
2202.90.90	-- Other	—	F	15	15	15	15	15	
2203.00.00	BEER MADE FROM MALT	40	H	15	20	40	15	15	
22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09								
2204.10.00	- Sparkling wine	20	A	15	20	20	15	10	
2204.2	- Other wines; grape must with fermentation prevented or arrested by the addition of alcohol:								
2204.21.00	-- In containers holding 2 litres or less	20	A	15	20	20	15	10	
2204.29.00	-- Other	20	A	15	20	20	15	10	
2204.30.00	- Other grape must	20	A	15	20	20	15	10	
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES								
2205.10.00	- In containers holding 2 litres or less	20	A	15	20	20	15	10	
2205.90.00	- Other	20	A	15	20	20	15	10	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2206.00.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	20	E1	15	20	20	15	10	
22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH								
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or more;								
2207.10.10	-- Absolute ethyl alcohol	—	F	10	40	40	15	40	
2207.10.90	-- Other	—	F	15	40	40	15	40	
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	—	F	15	40	40	15	40	
22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 % VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES								
2208.20	- Spirits obtained by distilling grape wine or grape marc:								
2208.20.10	- With an alcoholic strength by volume of 60 % vol or more	30	A	10	30	30	15	10	
2208.20.90	-- Other	30	A	15	30	30	15	10	
2208.30	- Whisky:								
2208.30.10	-- With an alcoholic strength by volume exceeding 60 % vol	30	C1	10	30	30	5	10	Except Panama See paragraph 6 of the General Notes to the Schedule of the Republics of the CA Party

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2208.30.90	-- Other	30	C1	15	30	30	15	5	Except Panama See paragraph 6 of the General Notes to the Schedule of the Republics of the CA Party
2208.40	- Rum and other spirits resulting from distilling, previous fermentation, of sugar cane products								
2208.40.10	-- Rum	—	F	15	40	40	15	40	
2208.40.90	-- Other	—	F	15	30	30	15	15	
2208.50.00	- Gin and Geneva	30	A	15	30	30	15	15	
2208.60	- Vodka:								
2208.60.10	-- With an alcoholic strength by volume exceeding 60 % vol	30	E	10	30	30	5	10	
2208.60.90	-- Other	30	E	15	30	30	15	15	
2208.70.00	- Liqueurs	30	A	15	30	30	15	10	
2208.90	- Other:								
2208.90.10	-- Undenatured ethyl alcohol	—	F	10	40	40	15	40	
2208.90.90	-- Other	30	A	15	30	30	15	10	
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	—	F	15	15	15	15	15	
23.01	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES								
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	—	F	10	10	10	10	10	

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2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:								
2301.20.10	-- Fish flour	0	A	0	0	0	0	0	
2301.20.90	-- Other	15	G	5	5	5	5	5	
23.02	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS								
2302.10.00	- Of maize (corn)	15	E	5	5	5	5	5	
2302.30.00	- Of wheat	15	E	5	5	5	5	5	
2302.40	- Of other cereals:								
2302.40.10	-- Of rice	15	E	5	5	5	5	5	
2302.40.90	-- Other	15	E	5	5	5	5	5	
2302.50.00	- Of leguminous plants	5	E	5	5	5	5	5	
23.03	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS								
2303.10	- Residues of starch manufacture and similar residues:								
2303.10.10	-- Of maize (corn) including the commercially called maize gluten	0	A	0	0	0	0	0	
2303.10.90	-- Other	15	E	5	5	5	5	5	
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	15	E	5	5	5	5	5	
2303.30.00	- Brewing or distilling dregs and waste	15	E	5	5	5	5	5	

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23.04	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL								
2304.00.10	- Flour	—	F	4	0	5	0	5	
2304.00.90	- Other	—	F	5	5	5	5	5	
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	—	F	5	5	5	5	5	
23.06	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05								
2306.10.00	- Of cotton seeds	—	F	5	5	5	5	5	
2306.20.00	- Of linseed	—	F	5	5	5	5	5	
2306.30.00	- Of sunflower seeds	15	E	5	5	5	5	5	
2306.4	- Of rape or colza seeds:								
2306.41.00	-- Rape or colza seeds with a low erucic acid content	5	E	5	5	5	5	5	
2306.49.00	-- Other	5	E	5	5	5	5	5	
2306.50.00	- Of coconut or copra	—	F	5	5	5	5	5	
2306.60.00	- Of palm nuts or kernels	—	F	5	5	5	5	5	
2306.90	- Other:								
2306.90.10	-- Of maize (corn) germ	—	F	5	5	5	5	5	
2306.90.90	-- Other	—	F	5	5	5	5	5	
2307.00.00	WINE LEES: ARGOL	5	A	5	5	5	5	5	

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23.08	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE								
2308.00.10	- Acorns and horse-chestnuts	5	A	5	5	5	5	5	
2308.00.90	- Other	5	A	5	5	5	5	5	
23.09	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING								
2309.10.00	- Dog or cat food, packaged for retail sale	—	F	15	15	15	15	15	
2309.90	- Other:								
2309.90.1	-- Feeding preparations for fish:								
2309.90.11	--- For aquarium fish	—	F	15	15	15	15	15	
2309.90.19	--- Other	—	F	15	15	15	15	15	
2309.90.20	-- Feeding preparations for birds	—	F	15	15	15	15	15	
2309.90.30	-- Forage preparations with molasses or sugar added	—	F	10	10	10	10	10	
2309.90.4	-- Premixes (preparations for use in making complete feeds or supplementary feeds):								
2309.90.41	--- Containing antibiotics or vitamins, whether or not inter-mixed	0	A	0	0	0	0	0	
2309.90.49	--- Other	5	E	5	5	5	5	5	
2309.90.90	-- Other	15	E	15	15	15	15	15	
24.01	UNMANUFACTURED TOBACCO; TOBACCO REFUSE								
2401.10	- Tobacco, not stemmed/stripped:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2401.10.10	-- Virginia	5	E	5	5	5	5	5	
2401.10.20	-- Burley	5	E	5	5	5	5	5	
2401.10.30	-- Turkish (oriental)	0	A	0	0	0	0	0	
2401.10.90	-- Other	5	A	5	5	5	5	5	
2401.20	- Tobacco, partly or wholly stemmed/stripped:								
2401.20.10	-- Virginia	5	E	5	5	5	5	5	
2401.20.20	-- Burley	5	E	5	5	5	5	5	
2401.20.30	-- Turkish (oriental)	0	A	0	0	0	0	0	
2401.20.90	-- Other	5	E	5	5	5	5	5	
2401.30	- Tobacco refuse:								
2401.30.10	-- Virginia	15	E	5	5	5	5	5	
2401.30.20	-- Burley	15	E	5	5	5	5	5	
2401.30.30	-- Turkish (oriental)	0	A	0	0	0	0	0	
2401.30.90	-- Other	15	E	5	5	5	5	5	
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES								
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	E	15	15	15	15	15	
2402.20.00	- Cigarettes containing tobacco	—	F	40	30	20	55	15	
2402.90.00	- Other	—	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENIZED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES								
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:								
2403.10.10	-- Shredded tobacco, for making cigarettes	—	F	15	15	15	15	15	
2403.10.90	-- Other	—	F	40	15	15	15	5	
2403.9	- Other:								
2403.91.00	-- "Homogenized" or "reconstituted" tobacco	0	A	0	0	0	0	0	
2403.99.00	-- Other	—	F	5	5	5	5	5	
25.01	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTICAKING OR FREE-FLOWING AGENTS; SEA WATER								
2501.00.10	- Sodium chloride with a purity of 99,9 % or more	0	A	0	0	0	0	0	
2501.00.20	- Refined salt	81	H	15	15	15	15	15	
2501.00.90	- Other	81	E	15	15	15	15	15	
2502.00.00	UNROASTED IRON PYRITES	0	A	0	0	0	0	0	
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	A	0	0	0	0	0	
25.04	NATURAL GRAPHITE								
2504.10.00	- In powder or in flakes	0	A	0	0	0	0	0	
2504.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
25.05	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26								
2505.10.00	- Silica sands and quartz sands	0	A	0	0	0	0	0	
2505.90.00	- Other	0	A	0	0	0	0	0	
25.06	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS								
2506.10.00	- Quartz	0	A	0	0	0	0	0	
2506.20	- Quartzite:								
2506.20.10	-- Crude or roughly trimmed	0	A	0	0	0	0	0	
2506.20.90	-- Other	0	A	0	0	0	0	0	
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	A	0	0	0	0	0	
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS								
2508.10.00	- Bentonite	5	C	5	5	5	5	5	
2508.30.00	- Fire-clay	0	A	0	0	0	0	0	
2508.40	- Other clays:								
2508.40.10	-- Decolourizing earths and fuller's earth	0	A	0	0	0	0	0	
2508.40.90	-- Other	0	A	0	0	0	0	0	
2508.50.00	- Andalusite, kyanite and sillimanite	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2508.60.00	- Mullite	0	A	0	0	0	0	0	
2508.70.00	- Chamotte or dinas earths	0	A	0	0	0	0	0	
2509.00.00	CHALK	0	A	0	0	0	0	0	
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALKS								
2510.10.00	- Unground	0	A	0	0	0	0	0	
2510.20.00	- Ground	0	A	0	0	0	0	0	
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED; OTHER THAN BARIUM OXIDE OF HEADING 28.16								
2511.10.00	- Natural barium sulphate (barytes)	0	A	0	0	0	0	0	
2511.20.00	- Natural barium carbonate (witherite)	0	A	0	0	0	0	0	
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0	A	0	0	0	0	0	
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED								
2513.10	- Pumice stone:								
2513.10.10	-- Crude or in irregular pieces, including crushed pumice stone ("bimskies")	0	A	0	0	0	0	0	
2513.10.90	-- Other	0	A	0	0	0	0	0	
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	A	0	0	0	0	0	
25.15	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE WITH AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS								
2515.1	- Marble and travertine:								
2515.11.00	-- Crude or roughly trimmed	10	E	10	10	10	10	10	
2515.12.00	-- Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E	10	10	10	10	10	
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10	E	10	10	10	10	10	
25.16	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS								
2516.1	- Granite:								
2516.11.00	-- Crude or roughly trimmed	5	E	5	5	5	5	5	
2516.12.00	-- Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	E	5	5	5	5	5	
2516.20	- Sandstone:								
2516.20.10	-- Crude or roughly trimmed	5	A	5	5	5	5	5	
2516.20.20	-- Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	A	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2516.90.00	- Other monumental or building stone	15	C	5	5	5	5	5	
25.17	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED								
2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	E	5	5	5	5	5	
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	E	5	5	5	5	5	
2517.30.00	- Tarred macadam	5	E	5	5	5	5	5	
2517.4	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:								
2517.41.00	-- Of marble	5	E	5	5	5	5	5	
2517.49.00	-- Other	5	E	5	5	5	5	5	
25.18	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; DOLOMITE RAMMING MIX								
2518.10.00	- Dolomite, not calcined or sintered, called "crude"	5	E	5	5	5	5	5	
2518.20.00	- Calcined or sintered dolomite	5	E	5	5	5	5	5	
2518.30.00	- Dolomite ramming mix	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; MAGNESIUM OXIDE, WHETHER OR NOT PURE								
2519.10.00	- Natural magnesium carbonate (magnesite)	0	A	0	0	0	0	0	
2519.90.00	- Other	0	A	0	0	0	0	0	
25.20	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS								
2520.10.00	- Gypsum; anhydrite	5	E	5	5	5	5	5	
2520.20.00	- Plasters	5	E	5	5	5	5	5	
2521.00.00	LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	5	E	5	5	5	5	5	
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25								
2522.10.00	- Quicklime	10	E	10	10	10	10	10	
2522.20.00	- Slaked lime	10	E	10	10	10	10	10	
2522.30.00	- Hydraulic lime	10	G	10	10	10	10	10	
25.23	HYDRAULIC CEMENTS (INCLUDING NON-POWDERED CEMENTS OR CLINKER), WHETHER OR NOT COLOURED								
2523.10.00	- Cement clinkers	5	G	5	5	5	5	5	
2523.2	- Portland cement								
2523.21.00	-- White cement, whether or not artificially coloured	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2523.29.00	- - Other	10	G	10	10	10	10	10	
2523.30.00	- Aluminous cement	10	G	10	10	10	10	10	
2523.90.00	- Other hydraulic cements	10	G	10	10	10	10	10	
2524	ASBESTOS								
2524.10.00	- Crocidolite	0	A	0	0	0	0	0	
2524.90.00	- Other	0	A	0	0	0	0	0	
2525	MICA, INCLUDING MICA RIFTED INTO IRREGULAR SHEETS (SPLITTINGS); MICA WASTE								
2525.10.00	- Crude mica and mica rifted into irregular sheets or splittings	0	A	0	0	0	0	0	
2525.20.00	- Mica powder	0	A	0	0	0	0	0	
2525.30.00	- Mica waste	0	A	0	0	0	0	0	
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; TALC								
2526.10.00	- Neither crushed nor powdered	0	A	0	0	0	0	0	
2526.20.00	- Crushed or powdered	0	A	0	0	0	0	0	
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H ₃ BO ₃ , CALCULATED ON THE DRY WEIGHT								
2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	0	A	0	0	0	0	0	
2528.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
25.29	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR								
2529.10.00	- Feldspar	0	A	0	0	0	0	0	
2529.2	- Fluorspar:								
2529.21.00	-- Containing by weight 97 % or less calcium fluoride	0	A	0	0	0	0	0	
2529.22.00	-- Containing by weight more than 97 % calcium fluoride	0	A	0	0	0	0	0	
2529.30.00	- Leucite; nepheline and nepheline syenite	0	A	0	0	0	0	0	
25.30	MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE								
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	0	A	0	0	0	0	0	
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	0	A	0	0	0	0	0	
2530.90	- Other:								
2530.90.10	-- Natural cryolite; natural chiolite	0	A	0	0	0	0	0	
2530.90.20	-- Natural micaceous iron oxides	0	A	0	0	0	0	0	
2530.90.90	-- Other	0	A	0	0	0	0	0	
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES (PYRITES ASHES)								
2601.1	- Iron ores and concentrates, other than roasted iron pyrites (pyrites ashes):								
2601.11.00	-- Non-agglomerated	0	A	0	0	0	0	0	
2601.12.00	-- Agglomerated	0	A	0	0	0	0	0	
2601.20.00	- Roasted iron pyrites (pyrites ashes)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A	0	0	0	0	0	
2603.00.00	COPPER ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2604.00.00	NICKEL ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2605.00.00	COBALT ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2607.00.00	LEAD ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2608.00.00	ZINC ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2609.00.00	TIN ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A	0	0	0	0	0	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES								
2612.10.00	- Uranium ores and concentrates	0	A	0	0	0	0	0	
2612.20.00	- Thorium ores and concentrates	0	A	0	0	0	0	0	
26.13	MOLYBDENUM ORES AND CONCENTRATES								
2613.10.00	- Roasted	0	A	0	0	0	0	0	
2613.90.00	- Other	0	A	0	0	0	0	0	
2614.00.00	TITANIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
26.15	NIObIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2615.10.00	- Zirconium ores and concentrates	0	A	0	0	0	0	0	
2615.90.00	- Other	0	A	0	0	0	0	0	
26.16	PRECIOUS METAL ORES AND CONCENTRATES								
2616.10.00	- Silver ores and concentrates	5	C	5	5	5	5	5	
2616.90	- Other:								
2616.90.10	-- Of gold	5	C	5	5	5	5	5	
2616.90.90	-- Other	5	C	5	5	5	5	5	
26.17	OTHER ORES AND CONCENTRATES								
2617.10.00	- Antimony ores and concentrates	0	A	0	0	0	0	0	
2617.90.00	- Other	0	A	0	0	0	0	0	
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	
26.20	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS								
2620.1	- Containing mainly zinc:								
2620.11.00	-- Hard zinc spelter	0	A	0	0	0	0	0	
2620.19.00	-- Other	0	A	0	0	0	0	0	
2620.2	- Containing mainly lead:								
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2620.29.00	-- Other	0	A	0	0	0	0	0	
2620.30.00	- Containing mainly copper	0	A	0	0	0	0	0	
2620.40.00	- Containing mainly aluminium	0	A	0	0	0	0	0	
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	0	0	0	0	0	
2620.9	- Other:								
2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	0	0	0	0	0	
2620.99.00	-- Other	0	A	0	0	0	0	0	
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE								
2621.10.00	- Ash and residues from the incineration of municipal waste	0	A	0	0	0	0	0	
2621.90.00	- Other	0	A	0	0	0	0	0	
27.01	COAL: BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL								
2701.1	- Coal, whether or not pulverised, but not agglomerated:								
2701.11.00	-- Anthracite	5	E	5	5	5	5	5	
2701.12.00	-- Bituminous coal	10	E	5	5	10	5	5	
2701.19.00	-- Other coal	5	E	5	5	5	5	5	
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	5	5	5	5	5	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2702.10.00	- Lignites, whether or not pulverised, but not agglomerated	5	E	5	5	5	5	5	
2702.20.00	- Agglomerated lignites	5	E	5	5	5	5	5	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A	0	0	0	0	0	
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED, RETORT CARBON								
2704.00.10	- Coke of coal	0	A	0	0	0	0	0	
2704.00.90	- Other	0	A	0	0	0	0	0	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	15	E	5	5	5	5	5	
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	15	E	5	5	5	5	5	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS								
2707.10.00	- Benzol (benzene)	10	E	10	10	10	10	10	
2707.20.00	- Toluol (toluene)	10	E	10	10	10	10	10	
2707.30.00	- Xylol (xylenes)	10	E	10	10	10	10	10	
2707.40.00	- Naphthalene	10	E	10	10	10	10	10	
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	10	10	10	10	10	
2707.9	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2707.91.00	-- Creosote oils	10	E	10	10	10	10	10	
2707.99	-- Other:								
2707.99.10	--- Phenols	10	E	10	10	10	10	10	
2707.99.90	--- Other	10	E	0	10	10	5	10	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS								
2708.10.00	- Pitch	10	E	10	10	10	10	10	
2708.20.00	- Pitch coke	10	E	10	10	10	10	10	
27.09	CRUDE PETROLEUM OILS AND CRUDE OILS OBTAINED FROM BITUMINOUS MINERALS								
2709.00.10	- Crude petroleum	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2709.00.90	- Other	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE OILS; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS								
2710.1	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.11	-- Light oils and preparations:								
2710.11.10	--- Petroleum ether	0	A	0	0	0	0	0	
2710.11.20	--- Aviation gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.11.30	--- Other gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.11.40	--- White spirit	5	E	5	5	5	5	5	
2710.11.5	--- Other oils for industrial use:								
2710.11.51	---- Naphtha	15	E	15	10	0	15	5	
2710.11.59	---- Other	15	E	15	10	0	15	5	
2710.11.90	--- Other	15	E	15	10	0	15	5	
2710.19	-- Other:								
2710.19.1	--- Medium oils and preparations:								
2710.19.11	---- Kerosene-type jet fuel ("Avjet turbo fuel")	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.12	---- Other kerosenes	0	A	0	0	0	0	0	
2710.19.13	---- Other oils for industrial use	0	A	0	0	0	0	0	
2710.19.19	---- Other	15	E	10	5	0	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.19.2	--- Heavy oils and preparations:								
2710.19.21	----- Diesel oil (gas oil)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.22	----- Fuel oil No. 6 (Bunker C)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.23	----- Other fuel oils	0	A	0	0	0	0	0	
2710.19.24	----- Paraffinic or naphthenic base oils, refined	0	A	0	0	0	0	0	
2710.19.29	----- Other	15	E	10	5	0	15	10	
2710.19.9	--- Other preparations, not specified or included elsewhere:								
2710.19.91	----- Lubricating oils and greases	15	C	5	1	10	15	10	
2710.19.92	----- Liquids for hydraulic systems	5	E	5	5	5	5	5	
2710.19.93	----- Oils for use in agriculture, of a kind used for pest and disease control	15	C	15	10	10	0	5	
2710.19.99	----- Other	10	E	10	10	10	10	10	
2710.9	- Waste oils:								
2710.91.00	--- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	E	15	15	15	15	15	
2710.99.00	-- Other	15	E	15	15	15	15	15	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS								
2711.1	- Liquefied:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2711.11.00	-- Natural gas	0	A	0	0	0	0	0	
2711.12.00	-- Propane	0	A	0	0	0	0	0	
2711.13.00	-- Butanes	0	A	0	0	0	0	0	
2711.14.00	-- Ethylene, propylene, butylene and butadiene	0	A	0	0	0	0	0	
2711.19.00	-- Other	0	A	0	0	0	0	0	
2711.2	- In gaseous state:								
2711.21.00	-- Natural gas	0	A	0	0	0	0	0	
2711.29.00	-- Other	0	A	0	0	0	0	0	
2712	PETROLEUM JELLY: PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED								
2712.10.00	- Petroleum jelly	0	A	0	0	0	0	0	
2712.20.00	- Paraffin wax containing less than 0,75 % oil by weight	0	A	0	0	0	0	0	
2712.90.00	- Other	0	A	0	0	0	0	0	
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS								
2713.1	- Petroleum coke:								
2713.11.00	-- Not calcined	0	A	0	0	0	0	0	
2713.12.00	-- Calcined	5	E	5	5	5	5	5	
2713.20.00	- Petroleum bitumen	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	5	5	5	5	5	
27.14	NATURAL BITUMENS AND ASPHALTS; BITUMINOUS OR OIL SHALES AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS								
2714.10.00	- Bituminous or oil shales and tar sands	5	E	5	5	5	5	5	
2714.90.00	- Other	0	A	0	0	0	0	0	
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	10	E	0	1	10	5	5	
2716.00.00	ELECTRICAL ENERGY	0	A	0	0	0	0	0	
	1. CHEMICAL ELEMENTS								
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE								
2801.10.00	- Chlorine	0	A	0	0	0	0	0	
2801.20.00	- Iodine	0	A	0	0	0	0	0	
2801.30.00	- Fluorine; bromine	0	A	0	0	0	0	0	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A	0	0	0	0	0	
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A	0	0	0	0	0	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METAL ELEMENTS								
2804.10.00	- Hydrogen	10	E	10	10	10	10	10	
2804.2	- Rare gases:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2804.21.00	-- Argon	0	A	0	0	0	0	0	
2804.29.00	-- Other	0	A	0	0	0	0	0	
2804.30.00	- Nitrogen	0	A	0	0	0	0	0	
2804.40.00	- Oxygen	10	E	10	10	10	10	10	
2804.50.00	- Boron; tellurium	0	A	0	0	0	0	0	
2804.6	- Silicon:								
2804.61.00	- Containing no less than 99,99 % silicon by weight	0	A	0	0	0	0	0	
2804.69.00	-- Other	0	A	0	0	0	0	0	
2804.70.00	- Phosphorus	0	A	0	0	0	0	0	
2804.80.00	- Arsenic	0	A	0	0	0	0	0	
2804.90.00	- Selenium	0	A	0	0	0	0	0	
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY								
2805.1	- Alkali or alkaline-earth metals:								
2805.11.00	-- Sodium	0	A	0	0	0	0	0	
2805.12.00	-- Calcium	0	A	0	0	0	0	0	
2805.19.00	-- Other	0	A	0	0	0	0	0	
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A	0	0	0	0	0	
2805.40.00	- Mercury	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. INORGANIC ACIDS AND COMPOUNDS OF NON-METALS								
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID								
2806.10.00	- Hydrogen chloride (hydrochloric acid)	0	A	0	0	0	0	0	
2806.20.00	- Chlorosulphuric acid	0	A	0	0	0	0	0	
28.07	SULPHURIC ACID; OLEUM								
2807.00.10	- Reagent grade sulphuric acid	0	A	0	0	0	0	0	
2807.00.90	- Other	10	E	10	10	10	10	10	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A	0	0	0	0	0	
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED								
2809.10.00	- Diphosphorus pentoxide	0	A	0	0	0	0	0	
2809.20.00	- Phosphoric acid and polyphosphoric acids	0	A	0	0	0	0	0	
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0	A	0	0	0	0	0	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS								
2811.1	- Other inorganic acids:								
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	0	A	0	0	0	0	0	
2811.19.00	-- Other	0	A	0	0	0	0	0	
2811.2	- Other inorganic oxygen compounds of non-metals:								
2811.21.00	-- Carbon dioxide	0	A	0	0	0	0	0	
2811.22.00	-- Silicon dioxide	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2811.29	-- Other:								
2811.29.10	--- Sulphur dioxide	0	A	0	0	0	0	0	
2811.29.90	--- Other	0	A	0	0	0	0	0	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS								
28.12	HALIDES AND HALIDE OXIDES OF NON-METAL ELEMENTS								
2812.10	- Chlorides and chloride oxides:								
2812.10.10	-- Phosphorus chloride oxide	0	A	0	0	0	0	0	
2812.10.90	-- Other	0	A	0	0	0	0	0	
2812.90.00	- Other	0	A	0	0	0	0	0	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE								
2813.10.00	- Carbon disulphide	0	A	0	0	0	0	0	
2813.90.00	- Other	0	A	0	0	0	0	0	
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS								
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION								
2814.10.00	- Anhydrous ammonia (liquefied)	0	A	0	0	0	0	0	
2814.20.00	- Ammonia in aqueous solution	0	A	0	0	0	0	0	
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM								
2815.1	- Sodium hydroxide (caustic soda);								
2815.11.00	-- Solid	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2815.12.00	-- In aqueous solution (soda lye or caustic soda)	0	A	0	0	0	0	0	
2815.20.00	- Potassium hydroxide (caustic potash)	0	A	0	0	0	0	0	
2815.30.00	- Peroxides of sodium or potassium	0	A	0	0	0	0	0	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR OF BARIUM								
2816.10.00	- Hydroxide and peroxide of magnesium	0	A	0	0	0	0	0	
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	A	0	0	0	0	0	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A	0	0	0	0	0	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE								
2818.10.00	- Artificial corundum, whether or not chemically defined	0	A	0	0	0	0	0	
2818.20.00	- Aluminium oxide, other than artificial corundum	0	A	0	0	0	0	0	
2818.30.00	- Aluminium hydroxide	0	A	0	0	0	0	0	
28.19	CHROMIUM OXIDES AND HYDROXIDES								
2819.10.00	- Chromium trioxide	0	A	0	0	0	0	0	
2819.90.00	- Other	0	A	0	0	0	0	0	
28.20	MANGANESE OXIDES								
2820.10.00	- Manganese dioxide	0	A	0	0	0	0	0	
2820.90.00	- Other	0	A	0	0	0	0	0	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe ₂ O ₃								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2821.10.00	- Iron oxides and hydroxides	0	A	0	0	0	0	0	
2821.20.00	- Earth colours	0	A	0	0	0	0	0	
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A	0	0	0	0	0	
2823.00.00	TITANIUM OXIDES	0	A	0	0	0	0	0	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD								
2824.10.00	- Lead monoxide (litharge, massicot)	0	A	0	0	0	0	0	
2824.90	- Other:								
2824.90.10	-- Red lead and orange lead	0	A	0	0	0	0	0	
2824.90.90	-- Other	0	A	0	0	0	0	0	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES								
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0	A	0	0	0	0	0	
2825.20.00	- Lithium oxide and hydroxide	0	A	0	0	0	0	0	
2825.30.00	- Vanadium oxides and hydroxides	0	A	0	0	0	0	0	
2825.40.00	- Nickel oxides and hydroxides	0	A	0	0	0	0	0	
2825.50.00	- Copper oxides and hydroxides	0	A	0	0	0	0	0	
2825.60.00	- Germanium oxides and zirconium dioxide	0	A	0	0	0	0	0	
2825.70.00	- Molybdenum oxides and hydroxides	0	A	0	0	0	0	0	
2825.80.00	- Antimony oxides	0	A	0	0	0	0	0	
2825.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	V. SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND METALS								
28.26	FLUORIDES; FLUOROSILICATES; FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS								
2826.1	- Fluorides:								
2826.12.00	-- Of aluminium	0	A	0	0	0	0	0	
2826.19	-- Other:								
2826.19.10	--- Of ammonium or of sodium	0	A	0	0	0	0	0	
2826.19.90	--- Other	0	A	0	0	0	0	0	
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	A	0	0	0	0	0	
2826.90	- Other:								
2826.90.10	-- Fluorosilicates of sodium or of potassium	0	A	0	0	0	0	0	
2826.90.90	-- Other	0	A	0	0	0	0	0	
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES								
2827.10.00	- Ammonium chloride	0	A	0	0	0	0	0	
2827.20.00	- Calcium chloride	0	A	0	0	0	0	0	
2827.3	- Other chlorides:								
2827.31.00	-- Of magnesium	0	A	0	0	0	0	0	
2827.32.00	-- Of aluminium	0	A	0	0	0	0	0	
2827.35.00	-- Of nickel	0	A	0	0	0	0	0	
2827.39	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2827.39.10	--- Of iron	0	A	0	0	0	0	0	
2827.39.20	--- Of cobalt	0	A	0	0	0	0	0	
2827.39.30	--- Of zinc	0	A	0	0	0	0	0	
2827.39.90	--- Other	0	A	0	0	0	0	0	
2827.4	- Chloride oxides and chloride hydroxides;								
2827.41.00	-- Of copper	0	A	0	0	0	0	0	
2827.49.00	-- Other	0	A	0	0	0	0	0	
2827.5	- Bromides and bromide oxides;								
2827.51.00	-- Bromides of sodium or of potassium	0	A	0	0	0	0	0	
2827.59.00	-- Other	0	A	0	0	0	0	0	
2827.60.00	- Iodides and iodide oxides	0	A	0	0	0	0	0	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES								
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5	C	5	5	5	5	5	
2828.90	- Other:								
2828.90.10	-- Sodium hypochlorite	10	E	10	10	10	10	10	
2828.90.20	-- Other hypochlorites	0	A	0	0	0	0	0	
2828.90.90	-- Other	0	A	0	0	0	0	0	
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES								
2829.1	- Chlorates;								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2829.11.00	-- Of sodium	0	A	0	0	0	0	0	
2829.19.00	-- Other	0	A	0	0	0	0	0	
2829.90.00	- Other	0	A	0	0	0	0	0	
28.30	SULPHIDES: POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED								
2830.10.00	- Sodium sulphides	0	A	0	0	0	0	0	
2830.90	- Other:								
2830.90.10	-- Zinc sulphide	0	A	0	0	0	0	0	
2830.90.20	-- Cadmium sulphide	0	A	0	0	0	0	0	
2830.90.90	-- Other	0	A	0	0	0	0	0	
28.31	DITHIONITES (HYDROSULPHITES) AND SULPHOXYLATES								
2831.10.00	- Of sodium	0	A	0	0	0	0	0	
2831.90.00	- Other	0	A	0	0	0	0	0	
28.32	SULPHITES: THIOSULPHATES (HYPOSULPHITES)								
2832.10.00	- Sodium sulphites	0	A	0	0	0	0	0	
2832.20.00	- Other sulphites	0	A	0	0	0	0	0	
2832.30.00	- Thiosulphates	0	A	0	0	0	0	0	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)								
2833.1	- Sodium sulphates:								
2833.11.00	-- Disodium sulphate	0	A	0	0	0	0	0	
2833.19.00	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2833.2	- Other sulphates:								
2833.21.00	-- Of magnesium	0	A	0	0	0	0	0	
2833.22.00	-- Of aluminium	0	A	0	0	0	0	0	
2833.24.00	-- Of nickel	0	A	0	0	0	0	0	
2833.25.00	-- Of copper	0	A	0	0	0	0	0	
2833.27.00	-- Of barium	0	A	0	0	0	0	0	
2833.29	-- Other:								
2833.29.10	--- Of chromium	0	A	0	0	0	0	0	
2833.29.20	--- Of zinc	0	A	0	0	0	0	0	
2833.29.90	--- Other	0	A	0	0	0	0	0	
2833.30.00	- Alums	0	A	0	0	0	0	0	
2833.40.00	- Peroxosulphates (persulphates)	0	A	0	0	0	0	0	
28.34	NITRITES; NITRATES								
2834.10.00	- Nitrites	0	A	0	0	0	0	0	
2834.2	- Nitrates:								
2834.21.00	-- Of potassium	0	A	0	0	0	0	0	
2834.29.00	-- Other	0	A	0	0	0	0	0	
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED								
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	0	0	0	0	0	
2835.2	- Phosphates:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2835.22.00	-- Of mono- or disodium	0	A	0	0	0	0	0	
2835.24.00	-- Of potassium	0	A	0	0	0	0	0	
2835.25.00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A	0	0	0	0	0	
2835.26.00	-- Other phosphates of calcium	0	A	0	0	0	0	0	
2835.29	-- Other:								
2835.29.10	--- Of trisodium	0	A	0	0	0	0	0	
2835.29.90	--- Other	0	A	0	0	0	0	0	
2835.3	- Polyphosphates:								
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	0	A	0	0	0	0	0	
2835.39.00	-- Other	0	A	0	0	0	0	0	
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE								
2836.20.00	- Disodium carbonate	0	A	0	0	0	0	0	
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A	0	0	0	0	0	
2836.40.00	- Potassium carbonates	0	A	0	0	0	0	0	
2836.50.00	- Calcium carbonate	0	A	0	0	0	0	0	
2836.60.00	- Barium carbonate	0	A	0	0	0	0	0	
2836.9	- Other:								
2836.91.00	-- Lithium carbonates	0	A	0	0	0	0	0	
2836.92.00	-- Strontium carbonate	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2836.99	-- Other:								
2836.99.10	--- Commercial ammonium carbonate and other ammonium carbonates	0	A	0	0	0	0	0	
2836.99.20	--- Lead carbonates	0	A	0	0	0	0	0	
2836.99.90	--- Other	0	A	0	0	0	0	0	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES								
2837.1	- Cyanides and cyanide oxides:								
2837.11.00	-- Of sodium	0	A	0	0	0	0	0	
2837.19.00	-- Other	0	A	0	0	0	0	0	
2837.20.00	- Complex cyanides	0	A	0	0	0	0	0	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES								
2839.1	- Of sodium:								
2839.11.00	-- Metasilicates	0	A	0	0	0	0	0	
2839.19.00	-- Other	0	A	0	0	0	0	0	
2839.90	- Other:								
2839.90.10	-- Of potassium	0	A	0	0	0	0	0	
2839.90.90	-- Other	0	A	0	0	0	0	0	
28.40	BORATES; PEROXOBORATES (PERBORATES)								
2840.1	- Disodium tetraborate (refined borax):								
2840.11.00	-- Anhydrous	0	A	0	0	0	0	0	
2840.19.00	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2840.20.00	- Other borates	0	A	0	0	0	0	0	
2840.30.00	- Peroxoborates (perborates)	0	A	0	0	0	0	0	
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS								
2841.30.00	- Sodium dichromate	0	A	0	0	0	0	0	
2841.50	- Other chromates and dichromates; peroxochromates:								
2841.50.10	- Chromates of zinc or of lead	0	A	0	0	0	0	0	
2841.50.90	-- Other	0	A	0	0	0	0	0	
2841.6	- Manganites, manganates and permanganates:								
2841.61.00	-- Potassium permanganate	0	A	0	0	0	0	0	
2841.69.00	-- Other	0	A	0	0	0	0	0	
2841.70.00	- Molybdates	0	A	0	0	0	0	0	
2841.80.00	- Wolframates (tungstates)	0	A	0	0	0	0	0	
2841.90	- Other:								
2841.90.10	-- Aluminates	0	A	0	0	0	0	0	
2841.90.90	-- Other	0	A	0	0	0	0	0	
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES								
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A	0	0	0	0	0	
2842.90	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2842.90.10	-- Fulminates, cyanates and thiocyanates	0	A	0	0	0	0	0	
2842.90.90	-- Other	0	A	0	0	0	0	0	
	VI. MISCELLANEOUS								
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS								
2843.10.00	- Colloidal precious metals	0	A	0	0	0	0	0	
2843.2	- Silver compounds;								
2843.21.00	-- Silver nitrate	0	A	0	0	0	0	0	
2843.29.00	-- Other	0	A	0	0	0	0	0	
2843.30.00	- Gold compounds	0	A	0	0	0	0	0	
2843.90.00	- Other compounds; amalgams	0	A	0	0	0	0	0	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS								
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A	0	0	0	0	0	
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	0	0	0	0	0	
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A	0	0	0	0	0	
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	0	0	0	0	0	
28.45	ISOTOPES, OTHER THAN THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED								
2845.10.00	- Heavy water (deuterium oxide)	0	A	0	0	0	0	0	
2845.90.00	- Other	0	A	0	0	0	0	0	
28.46	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS								
2846.10.00	- Cerium compounds	0	A	0	0	0	0	0	
2846.90.00	- Other	0	A	0	0	0	0	0	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	0	A	0	0	0	0	0	
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	A	0	0	0	0	0	
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED								
2849.10.00	- Of calcium	0	A	0	0	0	0	0	
2849.20.00	- Of silicon	0	A	0	0	0	0	0	
2849.90.00	- Other	0	A	0	0	0	0	0	
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2852.00.00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	0	A	0	0	0	0	0	
2853.00.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	0	A	0	0	0	0	0	
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.01	ACYCLIC HYDROCARBONS								
2901.10.00	- Saturated	0	A	0	0	0	0	0	
2901.2	- Unsaturated:								
2901.21.00	-- Ethylene	0	A	0	0	0	0	0	
2901.22.00	-- Propene (propylene)	0	A	0	0	0	0	0	
2901.23.00	-- Butene (butylene) and its isomers	0	A	0	0	0	0	0	
2901.24.00	-- Buta-1,3-diene and isoprene	0	A	0	0	0	0	0	
2901.29	-- Other:								
2901.29.10	--- Acetylene	10	E	10	10	10	10	10	
2901.29.90	--- Other	0	A	0	0	0	0	0	
29.02	CYCLIC HYDROCARBONS								
2902.1	- Cyclanes, cyclenes and cycloterpenes:								
2902.11.00	-- Cyclohexane	0	A	0	0	0	0	0	
2902.19	-- Other:								
2902.19.10	--- Camphene (3,3 dimethyl-2-methylenenorcamphane)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2902.19.90	-- Other	0	A	0	0	0	0	0	
2902.20.00	- Benzene	0	A	0	0	0	0	0	
2902.30.00	- Toluene	0	A	0	0	0	0	0	
2902.4	- Xylenes:								
2902.41.00	-- o-Xylene	5	E	5	5	5	5	5	
2902.42.00	-- m-Xylene	5	E	5	5	5	5	5	
2902.43.00	-- p-Xylene	5	E	5	5	5	5	5	
2902.44.00	-- Mixed xylene isomers	5	E	5	5	5	5	5	
2902.50.00	- Styrene	0	A	0	0	0	0	0	
2902.60.00	- Ethylbenzene	0	A	0	0	0	0	0	
2902.70.00	- Cumene	0	A	0	0	0	0	0	
2902.90.00	- Other	0	A	0	0	0	0	0	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS								
2903.1	- Saturated chlorinated derivatives of acyclic hydrocarbons:								
2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A	0	0	0	0	0	
2903.12.00	-- Dichloromethane (methylene chloride)	0	A	0	0	0	0	0	
2903.13.00	-- Chloroform (trichloromethane)	0	A	0	0	0	0	0	
2903.14.00	-- Carbon tetrachloride	0	A	0	0	0	0	0	
2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2903.19.00	-- Other	0	A	0	0	0	0	0	
2903.2	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:								
2903.21.00	-- Vinyl chloride (chloroethylene)	0	A	0	0	0	0	0	
2903.22.00	-- Trichloroethylene	0	A	0	0	0	0	0	
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	0	A	0	0	0	0	0	
2903.29.00	-- Other	0	A	0	0	0	0	0	
2903.3	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:								
2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A	0	0	0	0	0	
2903.39.00	-- Other	0	A	0	0	0	0	0	
2903.4	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:								
2903.41.00	-- Trichlorofluoromethane	0	A	0	0	0	0	0	
2903.42.00	-- Dichlorodifluoromethane	0	A	0	0	0	0	0	
2903.43.00	-- Trichlorotrifluoroethanes	0	A	0	0	0	0	0	
2903.44.00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	0	A	0	0	0	0	0	
2903.45.00	-- Other derivatives perhalogenated only with fluorine and chlorine	0	A	0	0	0	0	0	
2903.46.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0	A	0	0	0	0	0	
2903.47.00	-- Other perhalogenated derivatives	0	A	0	0	0	0	0	
2903.49.00	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2903.5	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:								
2903.51.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A	0	0	0	0	0	
2903.52.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	A	0	0	0	0	0	
2903.59.00	-- Other	0	A	0	0	0	0	0	
2903.6	- Halogenated derivatives of aromatic hydrocarbons:								
2903.61.00	- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A	0	0	0	0	0	
2903.62.00	-- Hexachlorobenzene (ISO) and DDT (ISO) 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane	0	A	0	0	0	0	0	
2903.69.00	-- Other	0	A	0	0	0	0	0	
29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED								
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	A	0	0	0	0	0	
2904.20.00	- Derivatives containing only nitro or only nitroso groups	0	A	0	0	0	0	0	
2904.90.00	- Other	0	A	0	0	0	0	0	
29.05	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2905.1	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2905.11.00	- Saturated monohydric alcohols:								
	-- Methanol (methyl alcohol)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A	0	0	0	0	0	
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	0	A	0	0	0	0	0	
2905.14.00	-- Other butanols	0	A	0	0	0	0	0	
2905.16.00	-- Octanol (octyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A	0	0	0	0	0	
2905.19	-- Other:								
2905.19.10	--- Pentanol (amyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.19.90	--- Other	0	A	0	0	0	0	0	
2905.2	- Unsaturated monohydric alcohols:								
2905.22.00	-- Acyclic terpene alcohols	0	A	0	0	0	0	0	
2905.29.00	-- Other	0	A	0	0	0	0	0	
2905.3	- Diols:								
2905.31.00	-- Ethylene glycol (ethanediol)	0	A	0	0	0	0	0	
2905.32.00	-- Propylene glycol (propane-1,2-diol)	0	A	0	0	0	0	0	
2905.39.00	-- Other	0	A	0	0	0	0	0	
2905.4	- Other polyhydric alcohols:								
2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A	0	0	0	0	0	
2905.42.00	-- Pentaerythritol (pentaerythrite)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2905.43.00	-- Mannitol	0	A	0	0	0	0	0	
2905.44.00	-- D-glucitol (sorbitol)	0	A	0	0	0	0	0	
2905.45.00	-- Glycerol	5	E	5	5	5	5	5	
2905.49.00	-- Other	0	A	0	0	0	0	0	
2905.5	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:								
2905.51.00	-- Ethchlorvynol (INN)	0	A	0	0	0	0	0	
2905.59.00	-- Other	0	A	0	0	0	0	0	
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2906.1	- Cyclanes, cyclenes and cycloterpenes:								
2906.11.00	-- Menthol	0	A	0	0	0	0	0	
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A	0	0	0	0	0	
2906.13.00	-- Sterols and inositols	0	A	0	0	0	0	0	
2906.19	-- Other:								
2906.19.10	--- Terpineols	0	A	0	0	0	0	0	
2906.19.90	--- Other	0	A	0	0	0	0	0	
2906.2	- Aromatic:								
2906.21.00	-- Benzyl alcohol	0	A	0	0	0	0	0	
2906.29.00	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALO- GENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.07	PHENOLS; PHENOL-ALCOHOLS								
2907.1	- Monophenols:								
2907.11.00	-- Phenol (hydroxybenzene) and its salts	0	A	0	0	0	0	0	
2907.12.00	-- Cresols and their salts	0	A	0	0	0	0	0	
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	0	A	0	0	0	0	0	
2907.15.00	-- Naphthols and their salts	0	A	0	0	0	0	0	
2907.19	-- Other:								
2907.19.10	--- Xylenols and their salts	0	A	0	0	0	0	0	
2907.19.90	--- Other	0	A	0	0	0	0	0	
2907.2	- Polyphenols; phenol-alcohols;								
2907.21.00	-- Resorcinol and its salts	0	A	0	0	0	0	0	
2907.22.00	-- Hydroquinone and its salts	0	A	0	0	0	0	0	
2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylol- propane) and its salts	0	A	0	0	0	0	0	
2907.29	-- Other:								
2907.29.10	--- Phenol-alcohols	0	A	0	0	0	0	0	
2907.29.90	--- Other	0	A	0	0	0	0	0	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL- ALCOHOLS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2908.1	- Derivatives containing only halogen substituents and their salts:								
2908.11.00	-- Pentachlorophenol (ISO)	0	A	0	0	0	0	0	
2908.19.00	-- Other	0	A	0	0	0	0	0	
2908.9	- Other:								
2908.91.00	-- Dinoseb (ISO) and its salts	0	A	0	0	0	0	0	
2908.99	-- Other:								
2908.99.10	--- Derivatives containing only sulpho groups, their salts and esters	0	A	0	0	0	0	0	
2908.99.90	--- Other	0	A	0	0	0	0	0	
29.09	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2909.1	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED) AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2909.11.00	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.19.00	-- Diethyl ether (ethyl oxide)	0	A	0	0	0	0	0	
2909.20.00	-- Other	0	A	0	0	0	0	0	
2909.30.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2909.4	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A	0	0	0	0	0	
2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44	-- Other monoalkylethers of ethylene glycol or of diethylene glycol:								
2909.44.10	--- Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44.90	--- Other	0	A	0	0	0	0	0	
2909.49.00	-- Other	0	A	0	0	0	0	0	
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXY-ETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2910.10.00	- Oxirane (ethylene oxide)	0	A	0	0	0	0	0	
2910.20.00	- Methylloxirane (propylene oxide)	0	A	0	0	0	0	0	
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A	0	0	0	0	0	
2910.40.00	- Dieldrin (ISO, INN)	0	A	0	0	0	0	0	
2910.90.00	- Other	0	A	0	0	0	0	0	
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	V. ALDEHYDE-FUNCTION COMPOUNDS								
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE								
2912.1	- Acyclic aldehydes without other oxygen function:								
2912.11.00	-- Methanal (formaldehyde)	0	A	0	0	0	0	0	
2912.12.00	-- Ethanal (acetaldehyde)	0	A	0	0	0	0	0	
2912.19	-- Other:								
2912.19.10	--- Butanal (butyraldehyde, normal isomer)	0	A	0	0	0	0	0	
2912.19.90	--- Other	0	A	0	0	0	0	0	
2912.2	- Cyclic aldehydes without other oxygen function								
2912.21.00	-- Benzaldehyde (benzoic aldehyde)	0	A	0	0	0	0	0	
2912.29.00	-- Other	0	A	0	0	0	0	0	
2912.30.00	- Aldehyde-alcohols	0	A	0	0	0	0	0	
2912.4	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:								
2912.41.00	-- Vanillin (methyl-protocatechuic aldehyde)	0	A	0	0	0	0	0	
2912.42.00	-- Ethylvanillin (ethyl protocatechuic aldehyde)	0	A	0	0	0	0	0	
2912.49.00	-- Other	0	A	0	0	0	0	0	
2912.50.00	- Cyclic polymers of aldehydes	0	A	0	0	0	0	0	
2912.60.00	- Paraformaldehyde	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A	0	0	0	0	0	
2914	VI. "KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS								
2914.1	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2914.1	- Acyclic ketones without other oxygen function:								
2914.11.00	-- Acetone	0	A	0	0	0	0	0	
2914.12.00	-- Butanone (methyl ethyl ketone)	0	A	0	0	0	0	0	
2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A	0	0	0	0	0	
2914.19.00	-- Other	0	A	0	0	0	0	0	
2914.2	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:								
2914.21.00	-- Camphor	0	A	0	0	0	0	0	
2914.22.00	-- Cyclohexanone and methylcyclohexanones	0	A	0	0	0	0	0	
2914.23.00	-- Isonones and methylisonones	0	A	0	0	0	0	0	
2914.29.00	-- Other	0	A	0	0	0	0	0	
2914.3	- Aromatic ketones without other oxygen function								
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	0	A	0	0	0	0	0	
2914.39.00	-- Other	0	A	0	0	0	0	0	
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0	A	0	0	0	0	0	
2914.6	- Quinones:								
2914.61.00	-- Anthraquinone	0	A	0	0	0	0	0	
2914.69.00	-- Other	0	A	0	0	0	0	0	
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2915	VII. CARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2915.1	- Formic acid, its salts and esters:								
2915.11.00	-- Formic acid	0	A	0	0	0	0	0	
2915.12.00	-- Salts of formic acid	0	A	0	0	0	0	0	
2915.13.00	-- Esters of formic acid	0	A	0	0	0	0	0	
2915.2	- Acetic acid and its salts; acetic anhydride:								
2915.21.00	-- Acetic acid	0	A	0	0	0	0	0	
2915.24.00	-- Acetic anhydride	0	A	0	0	0	0	0	
2915.29	-- Other:								
2915.29.10	--- Sodium acetate	0	A	0	0	0	0	0	
2915.29.20	--- Cobalt acetates	0	A	0	0	0	0	0	
2915.29.90	--- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2915.3	- Esters of acetic acid:								
2915.31.00	-- Ethyl acetate	0	A	0	0	0	0	0	
2915.32.00	-- Vinyl acetate	0	A	0	0	0	0	0	
2915.33.00	-- n-Butyl acetate	0	A	0	0	0	0	0	
2915.36.00	-- Dinoseb acetate (ISO)	0	A	0	0	0	0	0	
2915.39	-- Other:								
2915.39.10	--- Isobutyl acetate	0	A	0	0	0	0	0	
2915.39.20	--- 2-Ethoxyethyl acetate	0	A	0	0	0	0	0	
2915.39.90	--- Other	0	A	0	0	0	0	0	
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A	0	0	0	0	0	
2915.50.00	- Propionic acid, its salts and esters	0	A	0	0	0	0	0	
2915.60.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A	0	0	0	0	0	
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	0	A	0	0	0	0	0	
2915.90.00	- Other	0	A	0	0	0	0	0	
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2916.1	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2916.11.00	-- Acrylic acid and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2916.12.00	-- Esters of acrylic acid	0	A	0	0	0	0	0	
2916.13.00	-- Methacrylic acid and its salts	0	A	0	0	0	0	0	
2916.14.00	-- Esters of methacrylic acid	0	A	0	0	0	0	0	
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	0	A	0	0	0	0	0	
2916.19.00	-- Other	0	A	0	0	0	0	0	
2916.20.00	- Cyclanic, cyclic or cycloaliphatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2916.3	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2916.31.00	-- Benzoic acid, its salts and esters	0	A	0	0	0	0	0	
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	0	A	0	0	0	0	0	
2916.34.00	-- Phenylacetic acid and its salts	0	A	0	0	0	0	0	
2916.35.00	-- Esters of phenylacetic acid	0	A	0	0	0	0	0	
2916.36.00	-- Binapacryl (ISO)	0	A	0	0	0	0	0	
2916.39.00	-- Other	0	A	0	0	0	0	0	
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2917.1	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2917.11.00	-- Oxalic acid, its salts and esters	0	A	0	0	0	0	0	
2917.12	-- Adipic acid, its salts and esters:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2917.12.10	--- Diocetyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	0	A	0	0	0	0	0	
2917.12.90	--- Other	0	A	0	0	0	0	0	
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	0	A	0	0	0	0	0	
2917.14.00	-- Maleic anhydride	0	A	0	0	0	0	0	
2917.19.00	-- Other	0	A	0	0	0	0	0	
2917.20.00	- Cyclanic, cyclic or cycloaliphatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2917.3	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives								
2917.32	-- Diocetyl orthophthalates (DOP):								
2917.32.10	--- Of a purity of 99 % or more	0	A	0	0	0	0	0	
2917.32.90	--- Other	10	E	10	10	10	10	10	
2917.33.00	-- Dinonyl or didecyl orthophthalates	0	A	0	0	0	0	0	
2917.34	-- Other esters of orthophthalic acid:								
2917.34.10	--- Dibutyl orthophthalates	0	A	0	0	0	0	0	
2917.34.90	--- Other	0	A	0	0	0	0	0	
2917.35.00	-- Phthalic anhydride	0	A	0	0	0	0	0	
2917.36.00	-- Terephthalic acid and its salts	0	A	0	0	0	0	0	
2917.37.00	-- Dimethyl terephthalate	0	A	0	0	0	0	0	
2917.39.00	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.18	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2918.1	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.11.00	-- Lactic acid, its salts and esters	0	A	0	0	0	0	0	
2918.12.00	-- Tartaric acid	0	A	0	0	0	0	0	
2918.13.00	-- Salts and esters of tartaric acid	0	A	0	0	0	0	0	
2918.14.00	-- Citric acid	0	A	0	0	0	0	0	
2918.15.00	-- Salts and esters of citric acid	0	A	0	0	0	0	0	
2918.16.00	-- Gluconic acid, its salts and esters	0	A	0	0	0	0	0	
2918.18.00	-- Chlorobenzilate (ISO)	0	A	0	0	0	0	0	
2918.19.00	-- Other	0	A	0	0	0	0	0	
2918.2	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.21.00	-- Salicylic acid and its salts	0	A	0	0	0	0	0	
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	0	A	0	0	0	0	0	
2918.23.00	-- Other esters of salicylic acid and their salts	0	A	0	0	0	0	0	
2918.29.00	-- Other	0	A	0	0	0	0	0	
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2918.9	- Other:								
2918.91.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A	0	0	0	0	0	
2918.99.00	-- Other	0	A	0	0	0	0	0	
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	0	A	0	0	0	0	0	
2919.90.00	- Other	0	A	0	0	0	0	0	
29.20	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2920.1	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2920.11.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	A	0	0	0	0	0	
2920.19.00	-- Other	0	A	0	0	0	0	0	
2920.90.00	- Other	0	A	0	0	0	0	0	
	IX. NITROGEN-FUNCTION COMPOUNDS								
29.21	AMINE-FUNCTION COMPOUNDS								
2921.1	- Acyclic monoamines and their derivatives; salts thereof:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2921.11.00	-- Methylamine, di- or trimethylamine and their salts	0	A	0	0	0	0	0	
2921.19	-- Other:								
2921.19.10	--- Diethylamine and its salts	0	A	0	0	0	0	0	
2921.19.90	--- Other	0	A	0	0	0	0	0	
2921.2	- Acyclic polyamines and their derivatives; salts thereof:								
2921.21.00	-- Ethylenediamine and its salts	0	A	0	0	0	0	0	
2921.22.00	-- Hexamethylenediamine and its salts	0	A	0	0	0	0	0	
2921.29.00	-- Other	0	A	0	0	0	0	0	
2921.30.00	- Cyclic, cyclic or cycloaliphatic mono- or polyamines, and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.4	- Aromatic monoamines and their derivatives; salts thereof								
2921.41.00	-- Aniline and its salts	0	A	0	0	0	0	0	
2921.42.00	-- Aniline derivatives and their salts	0	A	0	0	0	0	0	
2921.43	-- Toluidines and their derivatives; salts thereof:								
2921.43.10	--- Trifluorin (a.a.-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	E	5	5	5	5	5	
2921.43.20	--- Toluidine	0	A	0	0	0	0	0	
2921.43.30	--- Chloromethylaniline	0	A	0	0	0	0	0	
2921.43.90	--- Other	0	A	0	0	0	0	0	
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	0	A	0	0	0	0	0	
2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2921.46.00	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phenamphetamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A	0	0	0	0	0	
2921.49.00	-- Other	0	A	0	0	0	0	0	
2921.5	- Aromatic polyamines and their derivatives; salts thereof:								
2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.59.00	-- Other	0	A	0	0	0	0	0	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS								
2922.1	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:								
2922.11.00	-- Monoethanolamine and its salts	0	A	0	0	0	0	0	
2922.12.00	-- Diethanolamine and its salts	0	A	0	0	0	0	0	
2922.13.00	-- Triethanolamine and its salts	0	A	0	0	0	0	0	
2922.14.00	-- Dextropropoxyphene (INN) and its salts	0	A	0	0	0	0	0	
2922.19.00	-- Other	0	A	0	0	0	0	0	
2922.2	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:								
2922.21.00	-- Aminonaphthosulphonic acids and their salts	0	A	0	0	0	0	0	
2922.29	-- Other:								
2922.29.10	--- Anisidines, dianisidines, phenetidines, and their salts	0	A	0	0	0	0	0	
2922.29.90	--- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2922.3	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:								
2922.31.00	-- Amphipramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	0	0	0	0	0	
2922.39.00	-- Other	0	A	0	0	0	0	0	
2922.4	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:								
2922.41.00	-- Lysine and its esters; salts thereof	0	A	0	0	0	0	0	
2922.42.00	-- Glutamic acid and its salts	0	A	0	0	0	0	0	
2922.43.00	-- Anthranilic acid and its salts	0	A	0	0	0	0	0	
2922.44.00	-- Tiliidine (INN) and its salts	0	A	0	0	0	0	0	
2922.49.00	-- Other	0	A	0	0	0	0	0	
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A	0	0	0	0	0	
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED								
2923.10.00	- Choline and its salts	0	A	0	0	0	0	0	
2923.20.00	- Lecithins and other phosphoaminolipids	0	A	0	0	0	0	0	
2923.90.00	- Other	0	A	0	0	0	0	0	
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID								
2924.1	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2924.11.00	-- Meprobamate (INN)	0	A	0	0	0	0	0	
2924.12.00	-- Fluoroacetamide (ISO), phosphamidon (ISO) and monocrotophos (ISO)	0	A	0	0	0	0	0	
2924.19.00	-- Other	0	A	0	0	0	0	0	
2924.2	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:								
2924.21.00	-- Ureines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylthranilic acid) and its salts	0	A	0	0	0	0	0	
2924.24.00	-- Ethinamate (INN)	0	A	0	0	0	0	0	
2924.29.00	-- Other	0	A	0	0	0	0	0	
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS								
2925.1	- Imides and their derivatives; salts thereof:								
2925.11.00	-- Saccharin and its salts	0	A	0	0	0	0	0	
2925.12.00	-- Glutethimide (INN)	0	A	0	0	0	0	0	
2925.19.00	-- Other	0	A	0	0	0	0	0	
2925.2	- Imines and their derivatives; salts thereof:								
2925.21.00	-- Chlordimeform (ISO)	0	A	0	0	0	0	0	
2925.29.00	-- Other	0	A	0	0	0	0	0	
29.26	NITRILE-FUNCTION COMPOUNDS								
2926.10.00	- Acrylonitrile	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0	A	0	0	0	0	0	
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A	0	0	0	0	0	
2926.90.00	- Other	0	A	0	0	0	0	0	
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A	0	0	0	0	0	
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXY-LAMINE	0	A	0	0	0	0	0	
29.29	COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS								
2929.10.00	- Isocyanates	0	A	0	0	0	0	0	
2929.90.00	- Other	0	A	0	0	0	0	0	
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES								
29.30	ORGANO-SULPHUR COMPOUNDS								
2930.20.00	- Thiocarbamates and dithiocarbamates	0	A	0	0	0	0	0	
2930.30.00	- Thiram mono-, di- or tetrasulphides	0	A	0	0	0	0	0	
2930.40.00	- Methionine	0	A	0	0	0	0	0	
2930.50	- Captafol (ISO) and methamidophos (ISO);								
2930.50.10	-- Methamidophos (ISO)	5	E	5	5	5	5	5	
2930.50.20	-- Captafol (ISO)	0	A	0	0	0	0	0	
2930.90	- Other:								
2930.90.20	-- Dithiocarbonates (xanthates and xanthogenates)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2930.90.90	-- Other	0	A	0	0	0	0	0	
2931.00.00	OTHER ORGANO-INORGANIC COMPOUNDS	0	A	0	0	0	0	0	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY								
2932.1	- Compounds containing one or more unfused furan rings (whether or not hydrogenated) in the structure:								
2932.11.00	-- Tetrahydrofuran	0	A	0	0	0	0	0	
2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	0	A	0	0	0	0	0	
2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A	0	0	0	0	0	
2932.19.00	-- Other	0	A	0	0	0	0	0	
2932.2	- Lactones:								
2932.21.00	-- Coumarin, methylcoumarins and ethylcoumarins	0	A	0	0	0	0	0	
2932.29.00	-- Other lactones	0	A	0	0	0	0	0	
2932.9	- Other:								
2932.91.00	-- Isosafrole	0	A	0	0	0	0	0	
2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	A	0	0	0	0	0	
2932.93.00	-- Piperonal	0	A	0	0	0	0	0	
2932.94.00	-- Safrole	0	A	0	0	0	0	0	
2932.95.00	-- Tetrahydrocannabinols (all isomers)	0	A	0	0	0	0	0	
2932.99.00	-- Other	0	A	0	0	0	0	0	
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.1	- Compounds containing one or more unfused pyrazole rings (whether or not hydrogenated) in the structure:								
2933.11.00	-- Phenazone (antipyrin) and its derivatives	0	A	0	0	0	0	0	
2933.19.00	-- Other	0	A	0	0	0	0	0	
2933.2	- Compounds containing one or more unfused imidazole rings (whether or not hydrogenated) in the structure:								
2933.21.00	-- Hydantoin and its derivatives	0	A	0	0	0	0	0	
2933.29.00	-- Other	0	A	0	0	0	0	0	
2933.3	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:								
2933.31.00	-- Pyridine and its salts	0	A	0	0	0	0	0	
2933.32.00	-- Piperidine and its salts	0	A	0	0	0	0	0	
2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phenacyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A	0	0	0	0	0	
2933.39.00	-- Other	0	A	0	0	0	0	0	
2933.4	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:								
2933.41.00	-- Levorphanol (INN) and its salts	0	A	0	0	0	0	0	
2933.49.00	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.5	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:								
2933.52.00	-- Malonylurea (barbituric acid) and its salts	0	A	0	0	0	0	0	
2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0	A	0	0	0	0	0	
2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	0	A	0	0	0	0	0	
2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A	0	0	0	0	0	
2933.59.00	-- Other	0	A	0	0	0	0	0	
2933.6	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure								
2933.61.00	-- Melamine	0	A	0	0	0	0	0	
2933.69.00	-- Other	0	A	0	0	0	0	0	
2933.7	- Lactams:								
2933.71.00	-- 6-Hexanellactam (epsilon-caprolactam)	0	A	0	0	0	0	0	
2933.72.00	-- Clobazam (INN) and methypylon (INN)	0	A	0	0	0	0	0	
2933.79.00	-- Other lactams	0	A	0	0	0	0	0	
2933.9	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.91.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepam (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A	0	0	0	0	0	
2933.99.00	-- Other	0	A	0	0	0	0	0	
29.34	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS								
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A	0	0	0	0	0	
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.9	- Other:								
2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), penoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A	0	0	0	0	0	
2934.99.00	-- Other	0	A	0	0	0	0	0	
2935.00.00	SULPHONAMIDES	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	XI. PROVITAMINS, VITAMINS AND HORMONES								
29.36	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT								
2936.2	- Vitamins and their derivatives, unmixed:								
2936.21	-- Vitamins A and their derivatives:								
2936.21.10	--- Retinyl palmitate	0	A	0	0	0	0	0	
2936.21.90	--- Other	0	A	0	0	0	0	0	
2936.22.00	-- Vitamin B1 and its derivatives	0	A	0	0	0	0	0	
2936.23.00	-- Vitamin B2 and its derivatives	0	A	0	0	0	0	0	
2936.24.00	-- D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A	0	0	0	0	0	
2936.25.00	-- Vitamin B6 and its derivatives	0	A	0	0	0	0	0	
2936.26.00	-- Vitamin B12 and its derivatives	0	A	0	0	0	0	0	
2936.27.00	-- Vitamin C and its derivatives	0	A	0	0	0	0	0	
2936.28.00	-- Vitamin E and its derivatives	0	A	0	0	0	0	0	
2936.29.00	-- Other vitamins and their derivatives	0	A	0	0	0	0	0	
2936.90	- Other, including natural concentrates:								
2936.90.10	-- Provitamins, unmixed	0	A	0	0	0	0	0	
2936.90.90	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.37	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES								
2937.1	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:								
2937.11.00	-- Somatotropin, its derivatives and structural analogues	0	A	0	0	0	0	0	
2937.12.00	-- Insulin and its salts	0	A	0	0	0	0	0	
2937.19.00	-- Other	0	A	0	0	0	0	0	
2937.2	- Steroidal hormones, their derivatives and structural analogues:								
2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	0	0	0	0	0	
2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	0	A	0	0	0	0	0	
2937.23.00	-- Oestrogens and progestogens	0	A	0	0	0	0	0	
2937.29.00	-- Other	0	A	0	0	0	0	0	
2937.3	- Catecholamine hormones, their derivatives and structural analogues:								
2937.31.00	-- Epinephrine (adrenaline)	0	A	0	0	0	0	0	
2937.39.00	-- Other	0	A	0	0	0	0	0	
2937.40.00	- Amino-acid derivatives	0	A	0	0	0	0	0	
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	0	0	0	0	0	
2937.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS; THEIR SALTS, ESTERS AND OTHER DERIVATIVES								
29.38	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
2938.10.00	- Rutoside (rutin) and its derivatives	0	A	0	0	0	0	0	
2938.90.00	- Other	0	A	0	0	0	0	0	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
2939.1	- Alkaloids of opium and their derivatives; salts thereof:								
2939.11.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A	0	0	0	0	0	
2939.19.00	-- Other	0	A	0	0	0	0	0	
2939.20	- Alkaloids of quina (cinchona) and their derivatives; salts thereof:								
2939.20.10	-- Quinine and its salts	0	A	0	0	0	0	0	
2939.20.90	-- Other	0	A	0	0	0	0	0	
2939.30.00	- Caffeine and its salts	0	A	0	0	0	0	0	
2939.4	- Ephedrines and their salts:								
2939.41.00	-- Ephedrine and its salts	0	A	0	0	0	0	0	
2939.42.00	-- Pseudoephedrine (INN) and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2939.43.00	-- Cathine (INN) and its salts	0	A	0	0	0	0	0	
2939.49.00	-- Other	0	A	0	0	0	0	0	
2939.5	- Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof:								
2939.51.00	-- Fenethylline (INN) and its salts	0	A	0	0	0	0	0	
2939.59.00	-- Other	0	A	0	0	0	0	0	
2939.6	- Alkaloids of rye ergot and their derivatives; salts thereof:								
2939.61.00	-- Ergometrine (INN) and its salts	0	A	0	0	0	0	0	
2939.62.00	-- Ergotamine (INN) and its salts	0	A	0	0	0	0	0	
2939.63.00	-- Lysergic acid and its salts	0	A	0	0	0	0	0	
2939.69.00	-- Other	0	A	0	0	0	0	0	
2939.9	- Other:								
2939.91.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A	0	0	0	0	0	
2939.99.00	-- Other	0	A	0	0	0	0	0	
	XIII. OTHER ORGANIC COMPOUNDS								
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A	0	0	0	0	0	
29.41	ANTIBIOTICS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	0	0	0	0	0	
2941.20.00	- Streptomycins and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.40.00	- Chloramphenicol and its derivatives, salts thereof	0	A	0	0	0	0	0	
2941.50.00	- Erythromycin and its derivatives; salts thereof	0	A	0	0	0	0	0	
2941.90.00	- Other	0	A	0	0	0	0	0	
2942.00.00	OTHER ORGANIC COMPOUNDS	0	A	0	0	0	0	0	
30.01	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3001.20.00	- Extracts of glands or other organs or of their secretions	0	A	0	0	0	0	0	
3001.90	- Other:								
3001.90.10	-- Human bones, organs and tissues, for grafts or transplants	0	A	0	0	0	0	0	
3001.90.20	-- Glands and other organs, dried, whether or not powdered	0	A	0	0	0	0	0	
3001.90.90	-- Other	0	A	0	0	0	0	0	
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA (SERUMS WITH ANTIBODIES), OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:								
3002.10.10	-- Anti-snakebite sera, other than anti-cobra or anti-coral snake sera	0	A	0	0	0	0	0	
3002.10.90	-- Other	0	A	0	0	0	0	0	
3002.20.00	- Vaccines for medicinal use	0	A	0	0	0	0	0	
3002.30.00	- Vaccines for veterinary use	0	A	0	0	0	0	0	
3002.90.00	- Other	0	A	0	0	0	0	0	
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE								
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:								
3003.10.10	-- For human use	0	A	0	0	0	0	0	
3003.10.20	-- For veterinary use	5	C	5	0	5	0	0	
3003.20	- Containing other antibiotics:								
3003.20.10	-- For human use	0	A	0	0	0	0	0	
3003.20.20	-- For veterinary use	5	E	5	0	5	0	0	
3003.3	- Containing hormones or other products of heading 29.37, but not containing antibiotics:								
3003.31.00	-- Containing insulin	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3003.39	-- Other:								
3003.39.10	--- For human use	0	A	0	0	0	0	0	
3003.39.20	--- For veterinary use	5	E	5	0	5	0	0	
3003.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:								
3003.40.10	-- For human use	0	A	0	0	0	0	0	
3003.40.20	-- For veterinary use	5	E	5	0	5	0	0	
3003.90	- Other:								
3003.90.1	-- Containing sulphonamides:								
3003.90.11	--- For human use	0	A	0	0	0	0	0	
3003.90.12	--- For veterinary use	5	E	5	0	5	0	0	
3003.90.2	-- Containing glycosides:								
3003.90.21	--- For human use	0	A	0	0	0	0	0	
3003.90.22	--- For veterinary use	5	E	5	0	5	0	0	
3003.90.9	-- Other:								
3003.90.91	--- For human use	0	A	0	0	0	0	0	
3003.90.92	--- For veterinary use	5	C	5	0	5	0	0	
30.04	MEDICAMENTS (EXCLUDING GOODS OF HEADINGS 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives;								
3004.10.10	-- For human use	5	C	0	5	5	0	0	
3004.10.20	-- For veterinary use	5	C	5	5	5	0	0	
3004.20	- Containing other antibiotics;								
3004.20.10	-- For human use	5	C	0	5	5	0	0	
3004.20.20	-- For veterinary use	5	C	5	5	5	0	0	
3004.3	- Containing hormones or other products of heading 29.37 but not containing antibiotics;								
3004.31.00	-- Containing insulin	5	C	0	5	5	0	0	
3004.32	-- Containing corticosteroid hormones, their derivatives or structural analogues;								
3004.32.10	--- For human use	5	C	0	5	5	0	0	
3004.32.20	--- For veterinary use	5	C	5	5	5	0	0	
3004.39	-- Other:								
3004.39.10	--- For human use	5	C	0	5	5	0	0	
3004.39.20	--- For veterinary use	5	C	5	5	5	0	0	
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics;								
3004.40.10	-- For human use	5	C	0	5	5	0	0	
3004.40.20	-- For veterinary use	5	E	5	5	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3004.50	- Other medicaments containing vitamins or other products of heading 29.36;								
3004.50.10	-- For human use	5	C	0	5	5	0	0	
3004.50.20	-- For veterinary use	5	C	5	5	5	0	0	
3004.90	- Other:								
3004.90.1	-- Containing sulphonamides:								
3004.90.11	--- For human use	5	C	0	5	5	0	0	
3004.90.12	--- For veterinary use	5	C	5	5	5	0	0	
3004.90.2	-- Containing glycosides:								
3004.90.21	--- For human use	5	C	0	5	5	0	0	
3004.90.22	--- For veterinary use	5	C	5	5	5	0	0	
3004.90.9	- - Other:								
3004.90.91	--- For human use	5	C	0	5	5	0	0	
3004.90.92	--- For veterinary use	5	C	5	5	5	0	0	
30.05	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE: DRESSINGS, ADHESIVE PLASTERS, POUFTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES								
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	0	A	0	0	0	0	0	
3005.90.00	- Other	5	C	0	5	5	5	0	
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 OF THIS CHAPTER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	A	0	0	0	0	0	
3006.20.00	- Blood-grouping reagents	0	A	0	0	0	0	0	
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:								
3006.30.10	-- Opacifying preparations	0	A	0	0	0	0	0	
3006.30.20	-- Diagnostic reagents	0	A	0	0	0	0	0	
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	0	A	0	0	0	0	0	
3006.50.00	- First-aid boxes and kits	5	E	0	5	5	5	0	
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A	0	0	0	0	0	
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A	0	0	0	0	0	
3006.9	- Other:								
3006.91.00	-- Appliances identifiable for ostomy use	0	A	0	0	0	0	0	
3006.92.00	-- Pharmaceutical waste	15	E	15	15	15	15	15	
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0	A	0	0	0	0	0	
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3102.10.00	- Urea, whether or not in aqueous solution	0	A	0	0	0	0	0	
3102.2	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:								
3102.21.00	-- Ammonium sulphate	0	A	0	0	0	0	0	
3102.29.00	-- Other	0	A	0	0	0	0	0	
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	0	A	0	0	0	0	0	
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A	0	0	0	0	0	
3102.50.00	- Sodium nitrate	0	A	0	0	0	0	0	
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A	0	0	0	0	0	
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A	0	0	0	0	0	
3102.90	- Other, including mixtures not specified in the foregoing subheadings:								
3102.90.10	-- Calcium cyanamide	0	A	0	0	0	0	0	
3102.90.90	-- Other	0	A	0	0	0	0	0	
31.03	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC								
3103.10.00	- Superphosphates	5	E	0	5	0	0	0	
3103.90	- Other:								
3103.90.10	-- Basic slag	0	A	0	0	0	0	0	
3103.90.90	-- Other	0	A	0	0	0	0	0	
31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3104.20.00	- Potassium chloride	0	A	0	0	0	0	0	
3104.30.00	- Potassium sulphate	0	A	0	0	0	0	0	
3104.90	- Other:								
3104.90.10	-- Camallite, sylvite and other natural potassium salts, in raw form	0	A	0	0	0	0	0	
3104.90.90	-- Other	0	A	0	0	0	0	0	
31.05	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS: NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG								
3105.10.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A	0	0	0	0	0	
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	5	C	0	5	5	0	0	
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	
3105.5	- Other mineral or chemical fertilisers containing the two fertilising elements: nitrogen and phosphorus:								
3105.51.00	-- Containing nitrates and phosphates	5	C	0	5	5	0	0	
3105.59.00	-- Other	5	C	0	5	0	0	0	
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	5	E	0	5	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3105.90.00	- Other	5	C	0	5	0	0	0	
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN: TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
3201.10.00	- Quebracho extract	0	A	0	0	0	0	0	
3201.20.00	- Wattle extract	0	A	0	0	0	0	0	
3201.90.00	- Other	0	A	0	0	0	0	0	
32.02	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING								
3202.10.00	- Synthetic organic tanning substances	0	A	0	0	0	0	0	
3202.90.00	- Other	0	A	0	0	0	0	0	
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED: PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0	A	0	0	0	0	0	
32.04	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED								
3204.1	- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter:								
3204.11.00	-- Disperse dyes and preparations based thereon	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3204.12.00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.13.00	-- Basic dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.14.00	-- Direct dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A	0	0	0	0	0	
3204.16.00	-- Reactive dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.17.00	-- Pigments and preparations based thereon	0	A	0	0	0	0	0	
3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A	0	0	0	0	0	
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	0	A	0	0	0	0	0	
3204.90.00	- Other	0	A	0	0	0	0	0	
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A	0	0	0	0	0	
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED								
3206.1	- Pigments and preparations based on titanium dioxide:								
3206.11.00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A	0	0	0	0	0	
3206.19.00	-- Other	0	A	0	0	0	0	0	
3206.20.00	- Pigments and preparations based on chromium compounds	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3206.4	- Other colouring matter and other preparations:								
3206.41.00	-- Ultramarine and preparations based thereon	0	A	0	0	0	0	0	
3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	0	A	0	0	0	0	0	
3206.49	-- Other:								
3206.49.10	--- Pigments and preparations based on cadmium compounds	0	A	0	0	0	0	0	
3206.49.20	--- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	A	0	0	0	0	0	
3206.49.90	--- Other	0	A	0	0	0	0	0	
3206.50.00	- Inorganic products of a kind used as luminophores	0	A	0	0	0	0	0	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGORGES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES								
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	0	0	0	0	0	
3207.20.00	- Vitrifiable enamels and glazes, engorges (slips) and similar preparations	0	A	0	0	0	0	0	
3207.30.00	- Liquid lustres and similar preparations	0	A	0	0	0	0	0	
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	A	0	0	0	0	0	
32.08	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 OF THIS CHAPTER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3208.10	- Based on polyesters:								
3208.10.10	-- Oven drying anti-rust enamel paints, for coating metal strips	0	A	0	0	0	0	0	
3208.10.20	-- Printer's varnish	0	A	0	0	0	0	0	
3208.10.30	-- Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.10.40	-- Put up in aerosol containers	15	E	15	15	15	15	15	
3208.10.50	-- Solutions as defined in note 4 of this Chapter	0	A	0	0	0	0	0	
3208.10.90	-- Other	15	G	15	15	15	15	15	
3208.20	- Based on acrylic or vinyl polymers:								
3208.20.10	-- Printer's varnish	0	A	0	0	0	0	0	
3208.20.20	-- Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.20.30	-- Put up in aerosol containers	15	E	15	15	15	15	15	
3208.20.40	-- Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.20.90	-- Other	15	G	15	15	15	15	15	
3208.90	- Other:								
3208.90.10	-- Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.90.20	-- Printer's varnish	0	A	0	0	0	0	0	
3208.90.30	-- Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.90.40	-- Epoxyphenolic paints and varnishes for sanitary use	0	A	0	0	0	0	0	
3208.90.50	-- Put up in aerosol containers	15	E	15	15	15	15	15	
3208.90.9	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3208.90.91	--- Other paints	15	G	15	15	15	15	15	
3208.90.92	--- Other varnishes	15	G	15	15	15	15	15	
32.09	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM								
3209.10	- Based on acrylic or vinyl polymers:								
3209.10.10	-- Printer's varnish	0	A	0	0	0	0	0	
3209.10.90	-- Other	15	H	15	15	15	15	15	
3209.90	- Other:								
3209.90.10	-- Other paints	15	G	15	15	15	15	15	
3209.90.20	-- Other varnishes	15	G	15	15	15	15	15	
32.10	OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER								
3210.00.10	- Prepared water pigments of a kind used for finishing leather	0	A	0	0	0	0	0	
3210.00.90	- Other	15	E	15	15	15	15	15	
3211.00.00	PREPARED DRIERS	0	A	0	0	0	0	0	
32.12	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS; STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE								
3212.10.00	- Stamping foils	0	A	0	0	0	0	0	
3212.90	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3212.90.10	-- Aluminium powder dispersed in non-aqueous media	5	E	5	5	5	5	5	
3212.90.20	-- Other pigments dispersed in non-aqueous media	0	A	0	0	0	0	0	
3212.90.90	-- Other	5	E	5	5	5	5	5	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS								
3213.10.00	- Colours in sets	5	E	5	5	5	5	0	
3213.90.00	- Other	5	E	5	5	5	5	0	
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR USE IN MASONRY								
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:								
3214.10.1	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics:								
3214.10.11	--- Based on acrylic polymers or polyesters	5	C	5	5	5	5	5	
3214.10.19	--- Other	0	A	0	0	0	0	0	
3214.10.20	-- Painters' fillings	5	E	5	5	5	5	5	
3214.90.00	- Other	5	C	5	5	5	5	5	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID								
3215.1	- Printing ink:								
3215.11	-- Black:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3215.11.10	--- Offset printing ink	0	A	0	0	0	0	0	
3215.11.20	--- For retouching negatives for printing	0	A	0	0	0	0	0	
3215.11.30	--- Screen printing ink	0	A	0	0	0	0	0	
3215.11.90	--- Other	10	E	10	10	10	10	10	
3215.19	-- Other								
3215.19.10	--- Offset printing ink	0	A	0	0	0	0	0	
3215.19.20	--- For retouching negatives for printing	0	A	0	0	0	0	0	
3215.19.30	--- Screen printing ink	0	A	0	0	0	0	0	
3215.19.90	--- Other	10	H	10	10	10	10	10	
3215.90.00	- Other	0	A	0	0	0	0	0	
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE. OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS								
3301.1	- Essential oils of citrus fruit:								
3301.12.00	-- Of orange	0	A	0	0	0	0	0	
3301.13.00	-- Of lemon	0	A	0	0	0	0	0	
3301.19	-- Other:								
3301.19.10	--- Of bergamot	0	A	0	0	0	0	0	
3301.19.20	--- Of lime	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3301.19.90	--- Other	0	A	0	0	0	0	0	
3301.2	- Essential oils, other than those of citrus fruit:								
3301.24.00	-- Of peppermint (<i>Mentha piperita</i>)	0	A	0	0	0	0	0	
3301.25.00	-- Of other mints	0	A	0	0	0	0	0	
3301.29	-- Other:								
3301.29.10	--- Of geranium	0	A	0	0	0	0	0	
3301.29.20	--- Of jasmine	0	A	0	0	0	0	0	
3301.29.30	--- Of lavender or of lavandin	0	A	0	0	0	0	0	
3301.29.40	--- Of vetiver	0	A	0	0	0	0	0	
3301.29.90	--- Other	0	A	0	0	0	0	0	
3301.30.00	- Resinoids	0	A	0	0	0	0	0	
3301.90.00	- Other	0	A	0	0	0	0	0	
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES								
3302.10	- Of a kind used in the food or drink industries:								
3302.10.10	-- Of a kind used in the food industries	5	E	5	5	5	5	5	
3302.10.20	-- Of a kind used in the drink industries, whether or not containing ethyl alcohol	5	E	5	5	0	0	5	
3302.90	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3302.90.10	-- Of a kind used in the tobacco industry	0	A	0	0	0	0	0	
3302.90.20	-- Of a kind used in the oral hygiene or dental industries	0	A	0	0	0	0	0	
3302.90.90	-- Other	5	C	5	5	5	5	5	
3303.00.00	PERFUMES AND TOILET WATERS	15	A	15	15	15	15	15	
33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS: MANICURE OR PEDICURE PREPARATIONS								
3304.10.00	- Lip make-up preparations	15	C	15	15	15	15	15	
3304.20.00	- Eye make-up preparations	15	C	15	15	15	15	15	
3304.30.00	- Manicure or pedicure preparations	15	E	15	15	15	15	15	
3304.9	- Other:								
3304.91.00	-- Powders, whether or not compressed	15	C	15	15	15	15	15	
3304.99.00	-- Other	15	G	15	15	15	15	15	
33.05	PREPARATIONS FOR USE ON THE HAIR								
3305.10.00	- Shampoos	15	G	15	15	15	15	15	
3305.20.00	- Preparations for permanent waving or straightening	15	E	15	15	15	15	15	
3305.30.00	- Hair lacquers	15	G	15	15	15	15	15	
3305.90.00	- Other	15	C	15	15	15	15	15	
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3306.10.00	- Dentifrices	15	C	15	15	15	15	15	
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15	E	15	15	15	15	15	
3306.90.00	- Other	15	C	15	15	15	15	15	
33.07	PRE-SHAVE, SHAVING OR AFTERSHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES								
3307.10.00	- Pre-shave, shaving or aftershave preparations	15	E	15	15	15	15	15	
3307.20.00	- Personal deodorants and antiperspirants	15	G	15	15	15	15	15	
3307.30.00	- Perfumed bath salts and other bath preparations	15	E	15	15	15	15	15	
3307.4	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:								
3307.41.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	15	E	15	15	15	15	15	
3307.49.00	-- Other	15	C	15	15	15	15	15	
3307.90	- Other:								
3307.90.10	-- Contact lens solutions or artificial eye solutions, including artificial tears	5	E	5	5	5	5	5	
3307.90.90	-- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
34.01	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS 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, PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT								
3401.1	- 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 detergents:								
3401.11	-- For use as toiletries (including medicated products):								
3401.11.1	--- Soap:								
3401.11.11	----- Medicated, other than disinfectant	5	G	5	5	5	5	5	
3401.11.19	----- Other	15	G	15	15	15	15	15	
3401.11.20	--- Organic surface-active products and preparations for use as soap	10	G	10	10	10	10	10	
3401.11.30	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	E	5	5	5	5	5	
3401.19.00	-- Other	15	G	15	15	15	15	15	
3401.20	- Soap in other forms:								
3401.20.10	-- Liquid soap, medicated (other than disinfectant)	5	G	5	5	5	5	5	
3401.20.90	-- Other	15	G	15	15	15	15	15	
3401.30.00	- 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	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
34.02	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								
3402.1	- Organic surface-active agents, whether or not put up for retail sale:								
3402.11	-- Anionic:								
3402.11.10	--- Water-soluble salts of alkylaryl sulphonic acids	10	E	10	10	10	10	10	
3402.11.90	--- Other	0	A	0	0	0	0	0	
3402.12.00	-- Cationic	0	A	0	0	0	0	0	
3402.13.00	-- Non-ionic	0	A	0	0	0	0	0	
3402.19.00	-- Other	0	A	0	0	0	0	0	
3402.20.00	- Preparations put up for retail sale	15	G	15	15	15	15	15	
3402.90	- Other:								
3402.90.1	-- Surface-active preparations other than washing preparations or cleaning preparations:								
3402.90.11	--- With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	10	E	10	10	10	10	10	
3402.90.19	--- Other	5	G	5	5	5	5	5	
3402.90.20	-- Washing preparations and cleaning preparations	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
34.03	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 OILS OBTAINED FROM BITUMINOUS MINERALS								
3403.1	- Containing petroleum oils or oils obtained from bituminous minerals:								
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	0	A	0	0	0	0	0	
3403.19.00	-- Other	0	A	0	0	0	0	0	
3403.9	- Other:								
3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials:								
3403.91.10	--- Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	E	5	5	5	5	5	
3403.91.90	--- Other	0	A	0	0	0	0	0	
3403.99.00	-- Other	0	A	0	0	0	0	0	
34.04	ARTIFICIAL WAXES AND PREPARED WAXES								
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	0	A	0	0	0	0	0	
3404.90	- Other:								
3404.90.10	-- Of chemically modified lignite	0	A	0	0	0	0	0	
3404.90.90	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
34.05	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								
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	15	E	15	15	15	15	15	
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E	15	15	15	15	15	
3405.30.00	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E	15	15	15	15	15	
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	G	15	15	15	15	15	
3405.90	- Other:								
3405.90.10	-- Waxes containing solvents or emulsified, not containing other added substances	0	A	0	0	0	0	0	
3405.90.20	-- Metal polishes, in containers of a net content of 1 kg or more	5	E	5	5	5	5	5	
3405.90.90	-- Other	15	E	15	15	15	15	15	
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	H	15	15	15	15	15	
3407.00.00	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	5	C	5	5	5	5	5	
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3501.10.00	- Casein	0	A	0	0	0	0	0	
3501.90.00	- Other	5	E	5	5	5	5	5	
35.02	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80 % WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES								
3502.1	- Egg albumin:								
3502.11.00	-- Dried	0	A	0	0	0	0	0	
3502.19.00	-- Other	0	A	0	0	0	0	0	
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	A	0	0	0	0	0	
3502.90.00	- Other	0	A	0	0	0	0	0	
35.03	GELATIN (WHETHER OR NOT IN SQUARE OR RECTANGULAR SHEETS, WHETHER OR NOT SURFACED, WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO 35.01								
3503.00.10	- Gelatin and derivatives thereof	0	A	0	0	0	0	0	
3503.00.90	- Other	15	E	5	5	5	5	5	
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	A	0	0	0	0	0	
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3505.10	- Dextrins and other modified starches;								
3505.10.10	-- Dextrins	0	A	0	0	0	0	0	
3505.10.20	-- Pregelatinised or esterified starch	0	A	0	0	0	0	0	
3505.10.90	-- Other	5	E	5	5	5	5	5	
3505.20.00	- Glues	10	E	10	10	10	10	10	
35.06	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG								
3506.10.00	- Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	E	15	15	15	15	15	
3506.9	- Other:								
3506.91	-- Adhesives based on polymers of heading 39.01 to 39.13 or on rubber:								
3506.91.10	--- Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	C	5	5	5	5	5	
3506.91.90	--- Other	15	C	15	15	15	15	15	
3506.99.00	-- Other	15	C	15	15	15	15	15	
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED								
3507.10.00	- Rennet and concentrates thereof	0	A	0	0	0	0	0	
3507.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3601.00.00	PROPELLENT POWDERS	0	A	0	0	0	0	0	
36.02	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS								
3602.00.10	- Based on ammonium nitrate	15	E	15	15	15	15	15	
3602.00.90	- Other	10	E	10	10	10	10	10	
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	0	A	0	0	0	0	0	
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES								
3604.10.00	- Fireworks	15	E	15	15	15	15	15	
3604.90.00	- Other	15	E	15	15	15	15	15	
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	E	15	15	15	15	15	
36.06	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER								
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15	E	15	15	15	15	15	
3606.90	- Other:								
3606.90.10	-- Ferro-cerium and other pyrophoric alloys	5	E	5	5	5	5	5	
3606.90.90	-- Other	15	E	15	15	15	15	15	
37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3701.10.00	- For X-ray	0	A	0	0	0	0	0	
3701.20.00	- Instant print film	10	E	10	10	10	10	10	
3701.30	- Other plates and film, with any side exceeding 255 mm:								
3701.30.10	-- Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A	0	0	0	0	0	
3701.30.90	-- Other	10	E	10	10	10	10	10	
3701.9	- Other:								
3701.91.00	-- For colour photography (polychrome)	10	E	10	10	10	10	10	
3701.99.00	-- Other	10	E	10	10	10	10	10	
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED								
3702.10.00	- For X-ray	0	A	0	0	0	0	0	
3702.3	- Other film, without sprocket holes, of a width not exceeding 105 mm:								
3702.31	-- For colour photography (polychrome):								
3702.31.10	--- Instant print film	10	E	10	10	10	10	10	
3702.31.90	--- Other	10	E	10	10	10	10	10	
3702.32	-- Other, with silver halide emulsion:								
3702.32.10	--- Instant print film	10	E	10	10	10	10	10	
3702.32.90	--- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3702.39	-- Other								
3702.39.10	--- Instant print film	10	E	10	10	10	10	10	
3702.39.90	--- Other	10	E	10	10	10	10	10	
3702.4	- Other film, without sprocket holes, of a width exceeding 105 mm:								
3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):								
3702.41.10	--- Instant print film	10	E	10	10	10	10	10	
3702.41.90	--- Other	10	E	10	10	10	10	10	
3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:								
3702.42.10	--- Instant print film	10	E	10	10	10	10	10	
3702.42.90	--- Other	10	E	10	10	10	10	10	
3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m:								
3702.43.10	--- Instant print film	10	E	10	10	10	10	10	
3702.43.90	--- Other	10	C	10	10	10	10	10	
3702.44	- Of a width exceeding 105 mm but not exceeding 610 mm:								
3702.44.10	--- Instant print film	10	E	10	10	10	10	10	
3702.44.90	--- Other	10	C	10	10	10	10	10	
3702.5	- Other film for colour photography (polychrome):								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3702.51.00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	E	10	10	10	10	10	
3702.52.00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	10	E	10	10	10	10	10	
3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	E	10	10	10	10	10	
3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	C	10	10	10	10	10	
3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	
3702.56.00	-- Of a width exceeding 35 mm	10	E	10	10	10	10	10	
3702.9	- Other:								
3702.91.00	-- Of a width not exceeding 16 mm	10	E	10	10	10	10	10	
3702.93.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	E	10	10	10	10	10	
3702.94.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	
3702.95.00	-- Of a width exceeding 35 mm	10	E	10	10	10	10	10	
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED								
3703.10.00	- In rolls of a width exceeding 610 mm	10	E	10	10	10	10	10	
3703.20.00	- Other, for colour photography (polychrome)	0	A	0	0	0	0	0	
3703.90	- Other:								
3703.90.10	-- Heliographic paper, for monochrome photography	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3703.90.90	-- Other	10	E	10	10	10	10	10	
3704.00.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	10	E	10	10	10	10	10	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM								
3705.10.00	- For offset reproduction	10	E	10	10	10	10	10	
3705.90	- Other:								
3705.90.10	-- Microfilm	10	E	10	10	10	10	10	
3705.90.90	-- Other	10	E	10	10	10	10	10	
37.06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK								
3706.10.00	- Of a width of 35 mm or more	5	E	5	5	5	5	5	
3706.90.00	- Other	5	E	5	5	5	5	5	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES, OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE								
3707.10.00	- Sensitising emulsions	0	A	0	0	0	0	0	
3707.90.00	- Other	0	A	0	0	0	0	0	
38.01	ARTIFICIAL GRAPHITE: COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES								
3801.10.00	- Artificial graphite	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3801.20.00	- Colloidal or semi-colloidal graphite	0	A	0	0	0	0	0	
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A	0	0	0	0	0	
3801.90.00	- Other	0	A	0	0	0	0	0	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK								
3802.10.00	- Activated carbon	0	A	0	0	0	0	0	
3802.90.00	- Other	0	A	0	0	0	0	0	
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A	0	0	0	0	0	
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	0	A	0	0	0	0	0	
38.05	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYME; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT								
3805.10.00	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	E	5	5	5	5	5	
3805.90	- Other:								
3805.90.10	-- Pine oil	5	E	5	5	5	5	5	
3805.90.90	-- Other	5	E	5	5	5	5	5	
38.06	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUIN GUMS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3806.10.00	- Rosin and resin acids	5	E	5	5	5	5	5	
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	E	5	5	5	5	5	
3806.30.00	- Ester gums	0	A	0	0	0	0	0	
3806.90.00	- Other	5	E	5	5	5	5	5	
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	A	0	0	0	0	0	
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE, OR AS PREPARATIONS OR ARTICLES SUCH AS SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS								
3808.50	- Products mentioned in note 1 of the subheading of this Chapter:								
3808.50.1	-- Insecticides:								
3808.50.11	--- In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	
3808.50.19	--- Other	5	E	5	5	5	5	5	
3808.50.2	-- Fungicides:								
3808.50.21	--- With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	
3808.50.29	--- Other	5	G	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3808.50.30	-- Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	
3808.50.40	-- Disinfectants	15	G	15	15	15	15	15	
3808.50.9	-- Other:								
3808.50.91	--- Rodenticides	10	E	10	10	10	10	10	
3808.50.99	--- Other	5	G	5	5	5	5	5	
3808.9	- Other:								
3808.91	-- Insecticides:								
3808.91.10	--- In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	
3808.91.90	--- Other	5	G	5	5	5	5	5	
3808.92	-- Fungicides:								
3808.92.10	--- With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	
3808.92.90	--- Other	5	G	5	5	5	5	5	
3808.93.00	-- Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	
3808.94	-- Disinfectants:								
3808.94.10	--- Based on pine oil and quaternary ammonium surface-active agents	15	E	15	15	15	15	15	
3808.94.90	--- Other	15	G	15	15	15	15	15	
3808.99	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3808.99.10	--- Rodenticides	10	G	10	10	10	10	10	
3808.99.90	--- Other	5	G	5	5	5	5	5	
38.09	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3809.10.00	- With a basis of amylaceous substances	5	E	5	5	5	5	5	
3809.9	- Other:								
3809.91.00	-- Of a kind used in the textile or like industries	5	C	5	5	5	5	5	
3809.92.00	-- Of a kind used in the paper or like industries	5	E	5	5	5	5	5	
3809.93.00	-- Of a kind used in the leather or like industries	5	E	5	5	5	5	5	
38.10	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS								
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A	0	0	0	0	0	
3810.90.00	- Other	0	A	0	0	0	0	0	
38.11	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS								
3811.1	- Anti-knock preparations:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3811.11.00	-- Based on lead compounds	5	C	5	5	5	5	5	
3811.19.00	-- Other	5	C	5	5	5	5	5	
3811.2	- Additives for lubricating oils:								
3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals:								
3811.21.10	--- Containing 30 % or more but not more than 40 % of such oils	0	A	0	0	0	0	0	
3811.21.90	--- Other	0	A	0	0	0	0	0	
3811.29.00	-- Other	0	A	0	0	0	0	0	
3811.90.00	- Other	5	C	5	5	5	5	5	
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS								
3812.10.00	- Prepared rubber accelerators	0	A	0	0	0	0	0	
3812.20.00	- Compound plasticisers for rubber or plastics	5	E	5	5	5	5	5	
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics								
3812.30.10	-- For rubber	0	A	0	0	0	0	0	
3812.30.2	-- For plastics:								
3812.30.21	--- Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3812.30.29	--- Other	0	A	0	0	0	0	0	
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A	0	0	0	0	0	
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS								
3814.00.10	- Solvents and thinners	5	E	5	5	5	5	5	
3814.00.90	- Other	0	A	0	0	0	0	0	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3815.1	- Supported catalysts:								
3815.11.00	-- With nickel or nickel compounds as the active substance	0	A	0	0	0	0	0	
3815.12.00	-- With precious metal or precious metal compounds as the active substance	0	A	0	0	0	0	0	
3815.19.00	-- Other	0	A	0	0	0	0	0	
3815.90	- Other:								
3815.90.10	-- Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E	10	10	10	10	10	
3815.90.90	-- Other	0	A	0	0	0	0	0	
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A	0	0	0	0	0	
38.17	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3817.00.10	- Mixed alkylbenzenes	0	A	0	0	0	0	0	
3817.00.20	- Mixed alkylnaphthalenes	0	A	0	0	0	0	0	
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	A	0	0	0	0	0	
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	10	C	10	10	10	10	10	
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	E	5	5	5	5	5	
38.21	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS								
3821.00.10	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A	0	0	0	0	0	
3821.00.20	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	C	10	10	10	10	10	
3822.00.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING; PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS	0	A	0	0	0	0	0	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS								
3823.1	- Industrial monocarboxylic fatty acids; acid oils from refining:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3823.11.00	-- Stearic acid	0	A	0	0	0	0	0	
3823.12.00	-- Oleic acid	0	A	0	0	0	0	0	
3823.13.00	-- Tall oil fatty acids	0	A	0	0	0	0	0	
3823.19.00	-- Other	0	A	0	0	0	0	0	
3823.70.00	- Industrial fatty alcohols	0	A	0	0	0	0	0	
38.24	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS FOR THE CHEMICAL OR ALLIED INDUSTRIES, (INCLUDING MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED								
3824.10	- Prepared binders for foundry moulds or cores:								
3824.10.10	-- Based on natural resinous products	0	A	0	0	0	0	0	
3824.10.90	-- Other	0	A	0	0	0	0	0	
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	A	0	0	0	0	0	
3824.40.00	- Prepared additives for cements, mortars or concretes	0	A	0	0	0	0	0	
3824.50.00	- Non-refractory mortars and concretes	0	A	0	0	0	0	0	
3824.60.00	- Sorbitol other than of subheading 2905.44	0	A	0	0	0	0	0	
3824.7	- Mixtures containing halogenated derivatives of methane, ethane or propane:								
3824.71.00	-- Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A	0	0	0	0	0	
3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A	0	0	0	0	0	
3824.73.00	-- Containing hydrobromofluorocarbons (HBFC)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.74.00	-- Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A	0	0	0	0	0	
3824.75.00	-- Containing carbon tetrachloride	10	E	10	10	10	10	10	
3824.76.00	-- Containing 1,1,1-trichloroethane (methylchloroform)	10	E	10	10	10	10	10	
3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	0	A	0	0	0	0	0	
3824.78.00	-- Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	0	A	0	0	0	0	0	
3824.79.00	-- Other	0	A	0	0	0	0	0	
3824.8	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBB), polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or tris(2,3-dibromopropyl) phosphate:								
3824.81.00	-- Containing oxirane (ethylene oxide)	10	E	10	10	10	10	10	
3824.82.00	-- Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	E	10	10	10	10	10	
3824.83.00	-- Containing tris (2,3-dibromopropyl) phosphate	10	E	10	10	10	10	10	
3824.90	- Other:								
3824.90.10	-- Preparations for rubber or plastics, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.20	-- Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.30	-- Preparations of a kind used in the manufacture of inks and other preparations used in printing, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.40	-- Additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A	0	0	0	0	0	
3824.90.5	-- Mixtures of water-insoluble alkylaryl sulphonic acids and derivatives thereof:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.90.51	--- Of alkylbenzene sulphononic acids and their derivatives	10	E	10	10	10	10	10	
3824.90.59	--- Other	10	E	10	10	10	10	10	
3824.90.60	-- Other inorganic preparations, including mixtures of trace elements	0	A	0	0	0	0	0	
3824.90.70	-- Fluids with a basis of diphenyl for use as refrigerants	0	A	0	0	0	0	0	
3824.90.80	-- Articles producing a lighting effect for signalling and safety purposes	0	A	0	0	0	0	0	
3824.90.9	-- Other:								
3824.90.91	--- Naphthenic acids, their water-insoluble salts and their esters	0	A	0	0	0	0	0	
3824.90.99	--- Other	10	E	10	10	10	10	10	
38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED: MUNICIPAL WASTE: SEWAGE SLUDGE: OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER								
3825.10.00	- Municipal waste	10	E	10	10	10	10	10	
3825.20.00	- Sewage sludge	10	E	10	10	10	10	10	
3825.30.00	- Clinical waste	10	E	10	10	10	10	10	
3825.4	- Waste organic solvents:								
3825.41.00	-- Halogenated	10	E	10	10	10	10	10	
3825.49.00	-- Other	10	E	10	10	10	10	10	
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	E	10	10	10	10	10	
3825.6	- Other wastes from chemical or allied industries:								
3825.61.00	-- Mainly containing organic constituents	10	E	10	10	10	10	10	
3825.69.00	-- Other	10	E	10	10	10	10	10	
3825.90.00	- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	I. PRIMARY FORMS								
39.01	POLYMERS OF ETHYLENE, IN PRIMARY FORMS								
3901.10.00	- Polyethylene having a specific gravity of less than 0,94	0	A	0	0	0	0	0	
3901.20.00	- Polyethylene having a specific gravity of 0,94 or more	0	A	0	0	0	0	0	
3901.30.00	- Ethylene-vinyl acetate copolymers	0	A	0	0	0	0	0	
3901.90.00	- Other	0	A	0	0	0	0	0	
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS								
3902.10.00	- Polypropylene	0	A	0	0	0	0	0	
3902.20.00	- Polyisobutylene	0	A	0	0	0	0	0	
3902.30.00	- Propylene copolymers	0	A	0	0	0	0	0	
3902.90.00	- Other	0	A	0	0	0	0	0	
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS								
3903.1	- Polystyrene:								
3903.11.00	-- Expansible	0	A	0	0	0	0	0	
3903.19.00	-- Other	0	A	0	0	0	0	0	
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	0	A	0	0	0	0	0	
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A	0	0	0	0	0	
3903.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALO-GENATED OLEFINS, IN PRIMARY FORMS								
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	0	A	0	0	0	0	0	
3904.2	- Other poly(vinyl chloride)								
3904.21	-- Non-plasticised:								
3904.21.10	--- Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	C	5	5	5	5	5	
3904.21.20	--- In other primary forms, food or pharmaceutical grade	5	E	5	5	5	5	5	
3904.21.90	--- Other	0	A	0	0	0	0	0	
3904.22	-- Plasticised:								
3904.22.10	--- Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	C	5	5	5	5	5	
3904.22.90	--- Other	0	A	0	0	0	0	0	
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	0	A	0	0	0	0	0	
3904.40.00	- Other vinyl chloride copolymers	0	A	0	0	0	0	0	
3904.50.00	- Vinylidene chloride polymers	0	A	0	0	0	0	0	
3904.6	- Fluoro-polymers:								
3904.61.00	-- Polytetrafluoroethylene	0	A	0	0	0	0	0	
3904.69.00	-- Other	0	A	0	0	0	0	0	
3904.90.00	- Other	0	A	0	0	0	0	0	
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3905.1	- Poly(vinyl acetate):								
3905.12.00	-- In aqueous dispersion	0	A	0	0	0	0	0	
3905.19.00	-- Other	0	A	0	0	0	0	0	
3905.2	- Vinyl acetate copolymers:								
3905.21.00	-- In aqueous dispersion	0	A	0	0	0	0	0	
3905.29.00	-- Other	0	A	0	0	0	0	0	
3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A	0	0	0	0	0	
3905.9	- Other:								
3905.91.00	-- Copolymers	0	A	0	0	0	0	0	
3905.99.00	-- Other	0	A	0	0	0	0	0	
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS								
3906.10.00	- Poly(methyl methacrylate)	0	A	0	0	0	0	0	
3906.90.00	- Other	0	A	0	0	0	0	0	
39.07	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS								
3907.10.00	- Polyacetals	0	A	0	0	0	0	0	
3907.20.00	- Other polyethers	0	A	0	0	0	0	0	
3907.30.00	- Epoxide resins	0	A	0	0	0	0	0	
3907.40.00	- Polycarbonates	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3907.50	- Alkyd resins:								
3907.50.10	-- Containing drying oils or palm oil	5	E	5	5	5	5	5	
3907.50.90	-- Other	0	A	0	0	0	0	0	
3907.60.00	- Poly(ethylene terephthalate)	0	A	0	0	0	0	0	
3907.70.00	- Poly(lactic acid)	0	A	0	0	0	0	0	
3907.9	- Other polyesters:								
3907.91	-- Unsaturated:								
3907.91.20	--- Isophthalic	0	A	0	0	0	0	0	
3907.91.80	--- Other	5	E	5	5	5	5	5	
3907.99	-- Other:								
3907.99.10	--- In solution in styrene	5	E	5	5	5	5	5	
3907.99.90	--- Other	0	A	0	0	0	0	0	
39.08	POLYAMIDES IN PRIMARY FORMS								
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	A	0	0	0	0	0	
3908.90.00	- Other	0	A	0	0	0	0	0	
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS								
3909.10.00	- Urea resins; thiourea resins	0	A	0	0	0	0	0	
3909.20.00	- Melamine resins	0	A	0	0	0	0	0	
3909.30.00	- Other amino-resins	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3909.40.00	- Phenolic resins	0	A	0	0	0	0	0	
3909.50.00	- Polyurethanes	0	A	0	0	0	0	0	
3910.00.00	SILICONES IN PRIMARY FORMS	0	A	0	0	0	0	0	
39.11	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLY-TERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A	0	0	0	0	0	
3911.90.00	- Other	0	A	0	0	0	0	0	
39.12	CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3912.1	- Cellulose acetates:								
3912.11.00	-- Non-plasticised	0	A	0	0	0	0	0	
3912.12.00	-- Plasticised	0	A	0	0	0	0	0	
3912.20.00	- Cellulose nitrates (including collodions)	0	A	0	0	0	0	0	
3912.3	- Cellulose ethers:								
3912.31.00	-- Carboxymethylcellulose and its salts	0	A	0	0	0	0	0	
3912.39.00	-- Other	0	A	0	0	0	0	0	
3912.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
39.13	NATURAL POLYMERS (FOR EXAMPLE: ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE: HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3913.10.00	- Alginic acid, its salts and esters	0	A	0	0	0	0	0	
3913.90.00	- Other	0	A	0	0	0	0	0	
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	0	A	0	0	0	0	0	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES								
39.15	WASTE, PARINGS AND SCRAP, MADE OF PLASTIC								
3915.10.00	- Of polymers of ethylene	0	A	0	0	0	0	0	
3915.20.00	- Of polymers of styrene	0	A	0	0	0	0	0	
3915.30.00	- Of polymers of vinyl chloride	0	A	0	0	0	0	0	
3915.90.00	- Of other plastics	0	A	0	0	0	0	0	
39.16	MONOFILAMENTS OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM. RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, MADE OF PLASTIC								
3916.10	- Of polymers of ethylene:								
3916.10.10	-- Monofilaments	5	E	5	5	5	5	5	
3916.10.90	-- Other	0	A	0	0	0	0	0	
3916.20	- Of polymers of vinyl chloride:								
3916.20.10	-- Monofilaments	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3916.20.90	-- Other	0	A	0	0	0	0	0	
3916.90	- Of other plastics:								
3916.90.1	-- Monofilaments:								
3916.90.11	--- Of nylon	0	A	0	0	0	0	0	
3916.90.19	--- Other	5	E	5	5	5	5	5	
3916.90.90	-- Other	0	A	0	0	0	0	0	
39.17	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC								
3917.10.00	- Artificial guts of hardened protein or of cellulosic plastics	0	A	0	0	0	0	0	
3917.2	- Rigid tubes:								
3917.21.00	-- Of polymers of ethylene	15	E	5	5	5	5	5	
3917.22.00	-- Of polymers of propylene	15	E	5	5	5	5	5	
3917.23	-- Of polymers of vinyl chloride:								
3917.23.10	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	E	15	15	15	15	15	
3917.23.20	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	E	15	15	15	15	15	
3917.23.30	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	E	15	15	15	15	15	
3917.23.90	--- Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3917.29.00	-- Of other plastics	15	E	5	5	5	5	5	
3917.3	- Other tubes, pipes and hoses:								
3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	5	E	5	5	5	5	5	
3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:								
3917.32.11	--- With a strip fitted with emitters or drippers for a drip irrigation system	0	A	0	0	0	0	0	
3917.32.19	---- Other	15	E	15	15	15	15	15	
3917.32.30	---- Flexible tubes, pipes and hoses, corrugated	5	E	5	5	5	5	5	
3917.32.40	---- Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm	15	E	15	15	15	15	15	
3917.32.50	---- Tubular casings of poly(vinylidene chloride) (PVDC), printed	0	A	0	0	0	0	0	
3917.32.90	--- Other	5	E	5	5	5	5	5	
3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings:								
3917.33.20	--- Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm	15	E	15	15	15	15	15	
3917.33.90	--- Other	5	E	5	5	5	5	5	
3917.39	-- Other:								
3917.39.20	---- Flexible tubes, pipes and hoses, corrugated	5	E	5	5	5	5	5	
3917.39.90	---- Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3917.40	- Fittings:								
3917.40.10	--- Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	E	15	15	15	15	15	
3917.40.20	-- Other, of a kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	0	A	0	0	0	0	0	
3917.40.90	-- Other	5	E	5	5	5	5	5	
39.18	FLOOR COVERINGS MADE OF PLASTIC, WHETHER OR NOT SELF- ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS MADE OF PLASTIC, AS DEFINED IN NOTE 9 TO THIS CHAPTER								
3918.10.00	- Of polymers of vinyl chloride	10	E	10	10	10	10	10	
3918.90.00	- Of other plastics	10	E	10	10	10	10	10	
39.19	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS								
3919.10	- In rolls of a width not exceeding 20 cm:								
3919.10.10	-- Of a width not exceeding 10 cm	10	E	10	10	10	10	10	
3919.10.90	-- Other	15	E	5	5	5	5	5	
3919.90.00	- Other	0	A	0	0	0	0	0	
39.20	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS								
3920.10	- Of polymers of ethylene:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.10.1	-- Flexible, of polyethylene:								
3920.10.11	--- High density, twist type	0	A	0	0	0	0	0	
3920.10.19	--- Other	15	H	10	10	10	10	10	
3920.10.20	-- Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	G	10	10	10	10	10	
3920.10.9	-- Other:								
3920.10.91	--- Flexible, of a thickness not exceeding 0,10 mm, neither printed not metallized	0	A	0	0	0	0	0	
3920.10.99	--- Other	15	G	5	5	5	5	5	
3920.20	- Of polymers of propylene:								
3920.20.1	-- Flexible, not printed:								
3920.20.11	--- Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.20.12	--- Metallized	5	H	5	5	5	5	5	
3920.20.19	--- Other	0	A	0	0	0	0	0	
3920.20.2	-- Flexible, printed:								
3920.20.21	--- Metallized	10	H	10	10	10	10	10	
3920.20.29	--- Other	10	H	10	10	10	10	10	
3920.20.90	-- Other	0	A	0	0	0	0	0	
3920.30	- Of polymers of styrene:								
3920.30.1	-- Not printed:								
3920.30.11	--- Sheets or plates	15	H	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.30.19	--- Other	5	G	5	5	5	5	5	
3920.30.20	-- Printed	10	G	10	10	10	10	10	
3920.4	- Of polymers of vinyl chloride:								
3920.43	-- Containing no less than 6 plasticizers by weight:								
3920.43.1	--- Rigid:								
3920.43.11	----- Of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.43.19	----- Other	10	G	10	10	10	10	10	
3920.43.20	----- Flexible, of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.43.3	----- Flexible, of a thickness not exceeding 400 microns:								
3920.43.31	----- Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.43.32	----- Not printed, metallized	5	G	5	5	5	5	5	
3920.43.33	----- Printed, not metallized	10	G	10	10	10	0	5	
3920.43.34	----- Printed, metallized	10	G	10	10	10	10	10	
3920.43.39	----- Other	0	A	0	0	0	0	0	
3920.49	-- Other:								
3920.49.1	--- Rigid:								
3920.49.11	----- Of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.49.19	----- Other	10	G	10	10	10	10	10	
3920.49.20	----- Flexible, of a thickness exceeding 400 microns	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.49.3	--- Flexible, of a thickness not exceeding 400 microns:								
3920.49.31	----- Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.49.32	----- Not printed, metallized	5	G	5	5	5	5	5	
3920.49.33	----- Printed, not metallized	10	G	10	10	10	0	10	
3920.49.34	----- Printed, metallized	10	G	10	10	10	0	10	
3920.49.39	----- Other	0	A	0	0	0	0	0	
3920.5	- Of acrylic polymers:								
3920.51	-- Of poly(methyl methacrylate):								
3920.51.10	--- Of a thickness of 1 mm or more but not exceeding 40 mm	10	G	10	10	10	10	10	
3920.51.90	--- Other	5	G	5	5	5	5	5	
3920.59.00	-- Other	5	G	5	5	5	5	5	
3920.6	- Of polycarbonates, alkyd resins, polyallyl esters or other poly-esters:								
3920.61.00	-- Of polycarbonates	5	G	5	5	5	5	5	
3920.62	-- Of poly(ethylene terephthalate) (PET):								
3920.62.1	--- Flexible, not printed:								
3920.62.11	----- Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.62.12	----- Metallized	5	G	5	5	5	5	5	
3920.62.19	----- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.62.2	--- Flexible, printed:								
3920.62.21	---- Metallized	10	G	10	10	10	10	10	
3920.62.29	---- Other	10	G	10	10	10	10	10	
3920.62.90	--- Other	0	A	0	0	0	0	0	
3920.63.00	-- Of unsaturated polyesters	0	A	0	0	0	0	0	
3920.69.00	-- Of other polyesters	0	A	0	0	0	0	0	
3920.7	- Of cellulose or its chemical derivatives:								
3920.71	-- Of regenerated cellulose:								
3920.71.1	--- Not printed:								
3920.71.11	----- Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.71.12	----- Metallized	5	G	5	5	5	5	5	
3920.71.19	----- Other	0	A	0	0	0	0	0	
3920.71.2	--- Printed:								
3920.71.21	----- Metallized	10	G	10	10	10	10	10	
3920.71.29	----- Other	10	G	10	10	10	10	10	
3920.73.00	-- Of cellulose acetate	0	A	0	0	0	0	0	
3920.79	-- Of other cellulose derivatives:								
3920.79.10	---- Of vulcanized fibre	0	A	0	0	0	0	0	
3920.79.90	---- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.9	- Of other plastics:								
3920.91.00	-- Of poly(vinyl butyral)	5	G	5	5	5	5	5	
3920.92	-- Of polyamides:								
3920.92.1	---- Flexible:								
3920.92.13	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.92.14	---- Not printed, metallized	5	G	5	5	5	5	5	
3920.92.15	---- Printed, not metallized	10	G	10	10	10	10	10	
3920.92.16	---- Printed, metallized	10	G	10	10	10	10	10	
3920.92.19	---- Other	0	A	0	0	0	0	0	
3920.92.20	--- Rigid	5	G	5	5	5	5	5	
3920.93.00	-- Of amino-resins	5	G	5	5	5	5	5	
3920.94.00	-- Of phenolic resins	5	G	5	5	5	5	5	
3920.99.00	-- Of other plastics	0	A	0	0	0	0	0	
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC								
3921.1	- Cellular products (alveolar):								
3921.11.00	-- Of polymers of styrene	5	E	5	5	5	5	5	
3921.12.00	-- Of polymers of vinyl chloride	10	E	10	10	10	10	10	
3921.13.00	-- Of polyurethanes	5	E	5	5	5	5	5	
3921.14.00	-- Of regenerated cellulose	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3921.19	-- Of other plastics:								
3921.19.10	--- Of polyethylene, of a kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A	0	0	0	0	0	
3921.19.90	--- Other	5	E	5	5	5	5	5	
3921.90	- Other:								
3921.90.10	-- Rigid, reinforced or with reinforcing net	5	E	5	5	5	5	5	
3921.90.20	-- With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	10	E	10	10	10	10	10	
3921.90.30	-- Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	E	10	10	10	10	10	
3921.90.4	-- Other, flexible, laminated, reinforced or similarly combined with other materials:								
3921.90.41	--- Neither printed nor metallized	5	E	5	5	5	5	5	
3921.90.42	--- Not printed, metallized	5	E	5	5	5	5	5	
3921.90.43	--- Printed, not metallized	10	C	10	10	10	10	10	
3921.90.44	--- Printed, metallized	10	E	10	10	10	10	10	
3921.90.90	-- Other	5	E	5	5	5	5	5	
39.22	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, MADE OF PLASTIC								
3922.10	- Baths, shower-baths, sinks and wash-basins:								
3922.10.10	-- Sinks	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3922.10.20	-- Baths, shower-baths and wash-baths	15	E	15	15	15	15	15	
3922.20.00	- Lavatory seats and covers	10	E	10	10	10	10	10	
3922.90.00	- Other	10	E	10	10	10	10	10	
39.23	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURE DEVICES, MADE OF PLASTIC								
3923.10.00	- Boxes, cases, crates and similar articles	10	C	10	10	10	10	10	
3923.2	- Sacks and bags (including cones):								
3923.21	-- Of polymers of ethylene:								
3923.21.10	--- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A	0	0	0	0	0	
3923.21.20	--- Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A	0	0	0	0	0	
3923.21.90	--- Other	10	C	10	10	10	10	10	
3923.29	-- Of other plastics:								
3923.29.10	--- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A	0	0	0	0	0	
3923.29.90	--- Other	10	E	10	10	10	10	10	
3923.30	- Carboys, bottles, flasks and similar articles:								
3923.30.10	-- Isothermic containers other than vacuum containers	5	E	5	5	5	5	5	
3923.30.20	-- Containers with adhesive covers, tear tab openings or perforatable closures	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3923.30.9	-- Other:								
3923.30.91	--- Preforms for beverage containers	5	C	5	5	5	5	5	
3923.30.93	--- Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	10	E	0	10	10	10	5	
3923.30.99	--- Other	10	E	10	10	10	10	10	
3923.40	- Spools, cops, bobbins and similar supports:								
3923.40.10	-- Cassettes (whether or not with cases) and spools for type-writer ribbons and similar spools, not incorporating ribbons	5	E	5	5	5	5	5	
3923.40.90	-- Other	0	A	0	0	0	0	0	
3923.50	- Stoppers, lids, caps and other closures:								
3923.50.10	-- Pouring stoppers, whether or not threaded	0	A	0	0	0	0	0	
3923.50.20	-- "Roll-on" spheres, whether or not with the neck of the container	0	A	0	0	0	0	0	
3923.50.30	-- Threaded lids with safety strip	0	A	0	0	0	0	0	
3923.50.40	-- Dropper-type threaded lids and press-on lids with safety strip	10	E	0	10	10	10	5	
3923.50.90	-- Other	10	C	10	10	10	10	10	
3923.90	- Other:								
3923.90.10	-- Moulded sheets for packing and transporting eggs	5	E	5	5	5	5	5	
3923.90.20	-- Fastenings for containers (for example for "six-packs")	0	A	0	0	0	0	0	
3923.90.30	-- Moulded containers and packaging for suppositories	10	E	0	10	10	10	5	
3923.90.90	-- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, MADE OF PLASTIC								
3924.10	- Tableware and kitchenware:								
3924.10.10	-- Handles	5	E	5	5	5	5	5	
3924.10.90	-- Other	15	E	15	15	15	15	15	
3924.90	- Other:								
3924.90.10	-- Teats for babies' feeding bottles	10	E	10	10	10	10	10	
3924.90.90	-- Other	15	C	15	15	15	15	15	
39.25	PLASTIC CONSTRUCTION ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	0	A	0	0	0	0	0	
3925.20.00	- Doors, windows and their frames and thresholds for doors	15	E	15	15	15	15	15	
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	E	15	15	15	15	15	
3925.90	- Other:								
3925.90.10	-- Front plates for electrical switches and sockets	10	E	10	10	10	10	10	
3925.90.20	-- Channels and fittings therefor for electrical installations	0	A	0	0	0	0	0	
3925.90.90	-- Other	10	C	10	10	10	10	10	
39.26	OTHER ARTICLES MADE OF PLASTIC AND ARTICLES MADE OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14								
3926.10	- Office or school supplies:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3926.10.10	-- Erasers	10	E	10	10	10	5	0	
3926.10.90	-- Other	15	E	15	15	15	15	15	
3926.20.00	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	E	15	15	15	15	15	
3926.30.00	- Fittings for furniture, coachwork or the like	10	E	10	10	10	10	10	
3926.40.00	- Statuettes and other ornaments	15	E	15	15	15	15	15	
3926.90	- Other:								
3926.90.10	-- Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	E	5	5	5	5	5	
3926.90.20	-- Transmission, conveyor or elevator belts or belting	0	A	0	0	0	0	0	
3926.90.30	-- Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A	0	0	0	0	0	
3926.90.40	-- Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	0	A	0	0	0	0	0	
3926.90.50	-- Gaskets or seals	5	E	5	5	5	5	5	
3926.90.9	-- Other:								
3926.90.91	--- Printed labels, metallized in a bath of aluminium and backed with paper	5	E	5	5	5	5	5	
3926.90.92	--- Boot and shoe lasts	0	A	0	0	0	0	0	
3926.90.93	--- Reflecting articles for road or safety signs	5	E	5	5	5	5	5	
3926.90.94	--- Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3926.90.99	--- Other	15	E	15	15	15	15	15	
40.01	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	5	A	5	5	5	5	5	
4001.2	- Natural rubber in other forms:								
4001.21.00	-- Smoked sheets	15	C	5	5	5	5	5	
4001.22.00	-- Technically specified natural rubber (TSNR)	15	C	5	5	5	5	5	
4001.29.00	-- Other	5	C	5	5	5	5	5	
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	A	5	5	5	5	5	
40.02	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS; MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4002.1	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR);								
4002.11.00	-- Latex	0	A	0	0	0	0	0	
4002.19.00	-- Other	0	A	0	0	0	0	0	
4002.20.00	- Butadiene rubber (BR)	0	A	0	0	0	0	0	
4002.3	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR);								
4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4002.39.00	-- Other	0	A	0	0	0	0	0	
4002.4	- Chloroprene (chlorobutadiene) rubber (CR):								
4002.41.00	-- Latex	0	A	0	0	0	0	0	
4002.49.00	-- Other	0	A	0	0	0	0	0	
4002.5	- Acrylonitrile-butadiene rubber (NBR):								
4002.51.00	-- Latex	0	A	0	0	0	0	0	
4002.59.00	-- Other	0	A	0	0	0	0	0	
4002.60.00	- Isoprene rubber (IR)	0	A	0	0	0	0	0	
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A	0	0	0	0	0	
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	0	A	0	0	0	0	0	
4002.9	- Other:								
4002.91.00	-- Latex	0	A	0	0	0	0	0	
4002.99.00	-- Other	0	A	0	0	0	0	0	
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	15	E	5	5	5	5	5	
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	0	A	0	0	0	0	0	
40.05	COMPOUNDED RUBBER, UNVULCANIZED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4005.10.00	- Rubber compounded with carbon black or silica	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	10	E	10	10	10	10	10	
4005.9	- Other:								
4005.91	-- Plates, sheets and strips:								
4005.91.10	--- Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A	0	0	0	0	0	
4005.91.90	--- Other	10	E	10	10	10	10	10	
4005.99	-- Other:								
4005.99.10	--- Chewing gum base	0	A	0	0	0	0	0	
4005.99.90	--- Other	10	E	10	10	10	10	10	
40.06	OTHER FORMS (FOR EXAMPLE: RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE: DISCS AND RINGS), OF UNVULCANIZED RUBBER								
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	E	10	10	10	10	10	
4006.90.00	- Other	15	E	5	5	5	5	5	
40.07	VULCANIZED RUBBER THREAD AND CORD								
4007.00.10	- Thread	0	A	0	0	0	0	0	
4007.00.20	- Cord	5	E	5	5	5	5	5	
40.08	PLATES, SHEETS, STRIPS, RODS AND PROFILE SHAPES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER								
4008.1	- Of cellular rubber (alveolar):								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4008.11.00	-- Plates, sheets and strips	10	E	10	10	10	10	10	
4008.19	-- Other:								
4008.19.10	--- Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	15	E	5	5	5	5	5	
4008.19.90	--- Other	10	E	10	10	10	10	10	
4008.2	- Of non-cellular rubber:								
4008.21	-- Plates, sheets and strips:								
4008.21.10	--- Rubber for clichés (blankets for printing cylinders)	5	E	5	5	5	5	5	
4008.21.20	--- Of rubber mixed with pigments and soya flour	15	E	5	5	5	5	5	
4008.21.90	--- Other	15	E	5	5	5	5	5	
4008.29	-- Other:								
4008.29.10	--- Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	15	E	5	5	5	5	5	
4008.29.90	--- Other	5	E	5	5	5	5	5	
40.09	TUBES, PIPES AND HOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES)								
4009.1	- Not reinforced or otherwise combined with other materials:								
4009.11	-- Without fittings:								
4009.11.10	--- Of an external diameter of 1,5 mm or more but no more than 15 mm	10	E	10	10	10	10	10	
4009.11.90	--- Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4009.12.00	-- With fittings	5	E	5	5	5	5	5	
4009.2	- Reinforced or otherwise combined only with metal:								
4009.21.00	-- Without fittings	5	E	5	5	5	5	5	
4009.22.00	-- With fittings	5	E	5	5	5	5	5	
4009.3	- Reinforced or otherwise combined only with textile material:								
4009.31.00	-- Without fittings	5	E	5	5	5	5	5	
4009.32.00	-- With fittings	5	E	5	5	5	5	5	
4009.4	- Reinforced or otherwise combined with other materials:								
4009.41.00	-- Without fittings	5	E	5	5	5	5	5	
4009.42.00	-- With fittings	5	C	5	5	5	5	5	
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING MADE OF VULCANIZED RUBBER								
4010.1	- Conveyor belts or belting:								
4010.11.00	-- Reinforced only with metal	0	A	0	0	0	0	0	
4010.12.00	-- Reinforced only with textile material	0	A	0	0	0	0	0	
4010.19	-- Other:								
4010.19.10	-- Reinforced only with plastic	0	A	0	0	0	0	0	
4010.19.90	--- Other	0	A	0	0	0	0	0	
4010.3	- Transmission belts or belting:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	0	0	0	0	0	
4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	0	0	0	0	0	
4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	0	0	0	0	0	
4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	0	0	0	0	0	
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A	0	0	0	0	0	
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A	0	0	0	0	0	
4010.39.00	-- Other	0	A	0	0	0	0	0	
40.11	NEW PNEUMATIC TYRES, MADE OF RUBBER								
4011.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	C	5	15	15	15	5	
4011.20	- Of a kind used on buses or lorries:								
4011.20.10	-- Radial	5	C	5	5	5	5	5	
4011.20.90	-- Other	15	C	5	15	15	15	5	
4011.30.00	- Of a kind used on aircraft	5	E	5	5	5	5	5	
4011.40.00	- Of a kind used on motorcycles	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4011.50.00	- Of a kind used on bicycles	0	A	0	0	0	0	0	
4011.6	- Other, having a 'herring-bone' or similar tread:								
4011.61.00	-- Of a kind used on agricultural or forestry vehicles and machines	5	C	5	5	5	5	5	
4011.62.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15	E	5	5	5	5	5	
4011.63.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15	C	5	5	5	5	5	
4011.69.00	-- Other	15	C	5	5	5	5	5	
4011.9	- Other:								
4011.92.00	-- Of a kind used on agricultural or forestry vehicles and machines	5	E	5	5	5	5	5	
4011.93.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15	E	5	5	5	5	5	
4011.94.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15	E	5	5	5	5	5	
4011.99.00	-- Other	15	E	5	5	5	5	5	
4012	RETREADED OR USED PNEUMATIC TYRES MADE OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, MADE OF RUBBER								
4012.1	- Retreaded (pneumatic) tyres:								
4012.11.00	-- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4012.12.00	-- Of a kind used on buses or lorries	15	E	15	15	15	15	15	
4012.13.00	-- Of a kind used on aircraft	15	E	15	15	15	15	15	
4012.19.00	-- Other	15	E	15	15	15	15	15	
4012.20.00	- Used pneumatic tyres	15	C	15	15	15	15	15	
4012.90	- Other:								
4012.90.10	-- Tyre treads	5	E	5	5	5	5	5	
4012.90.20	-- Tyre flaps	10	E	10	10	10	10	10	
4012.90.3	-- Solid or cushion tyres:								
4012.90.31	--- Solid tyres, of an outside diameter not exceeding 90 cm	10	E	10	10	10	10	10	
4012.90.32	--- Solid tyres, of an external diameter exceeding 90 cm	15	E	5	5	5	5	5	
4012.90.39	--- Other	10	E	10	10	10	10	10	
40.13	INNER TUBES, MADE OF RUBBER								
4013.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries	15	E	5	5	5	5	5	
4013.20.00	- Of a kind used on bicycles	0	A	0	0	0	0	0	
4013.90	- Other:								
4013.90.10	-- Of a kind used on motorcycles	0	A	0	0	0	0	0	
4013.90.90	-- Other	15	E	5	5	5	5	5	
40.14	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4014.10.00	- Sheath contraceptives	0	A	0	0	0	0	0	
4014.90.00	- Other	10	E	10	10	10	10	10	
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, INCLUDING GLOVES AND MITTENS AND MITTS, FOR ALL PURPOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER								
4015.1	- Gloves, mittens and mitts:								
4015.11.00	-- Surgical	0	A	0	0	0	0	0	
4015.19.00	-- Other	15	E	15	15	15	15	15	
4015.90.00	- Other	15	E	15	15	15	15	15	
4016	OTHER ARTICLES OF VULCANIZED RUBBER OTHER THAN HARD RUBBER								
4016.10.00	- Of cellular rubber:	15	E	15	15	15	15	15	
4016.9	- Other:								
4016.91.00	-- Floor coverings and mats	15	E	15	15	15	15	15	
4016.92	-- Erasers:								
4016.92.10	---- Cut to size, for pencils	0	A	0	0	0	0	0	
4016.92.90	---- Other	10	E	10	10	10	10	0	
4016.93.00	-- Gaskets or seals	5	C	5	5	5	5	5	
4016.94.00	-- Boat and dock fenders, whether or not inflatable	15	E	5	5	5	5	5	
4016.95.00	-- Other inflatable articles	15	E	5	5	5	5	5	
4016.99	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4016.99.10	--- Hand tools	10	E	10	10	10	10	10	
4016.99.3	--- Stoppers and bungs:								
4016.99.31	---- Stoppers for flasks	0	A	0	0	0	0	0	
4016.99.39	---- Other	5	E	5	5	5	5	5	
4016.99.90	--- Other	15	C	5	5	5	5	5	
40.17	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER								
4017.00.10	- In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	E	10	10	10	10	10	
4017.00.90	- Other	15	E	5	5	5	5	5	
41.01	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHEMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT								
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:								
4101.20.1	- Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.20.11	--- Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m ² (28 square feet)	10	E	10	10	10	10	10	
4101.20.19	--- Other	15	E	5	5	5	5	5	
4101.20.20	-- Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.20.90	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4101.50	- Whole hides and skins, of a weight per unit exceeding 16 kg:								
4101.50.1	- Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.50.11	--- Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m ² (28 square feet)	10	E	10	10	10	10	10	
4101.50.19	--- Other	15	E	5	5	5	5	5	
4101.50.20	-- Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.50.90	-- Other	0	A	0	0	0	0	0	
4101.90	- Other, including butts, bends and bellies:								
4101.90.1	- Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.90.11	--- Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m ² (28 square feet)	10	E	10	10	10	10	10	
4101.90.19	--- Other	15	E	5	5	5	5	5	
4101.90.20	-- Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.90.90	-- Other	0	A	0	0	0	0	0	
41.02	RAW SKINS OF SHEEP OR LAMBS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C TO THIS CHAPTER								
4102.10.00	- With wool on	0	A	0	0	0	0	0	
4102.2	- Without wool on:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4102.21.00	-- Pickled	0	A	0	0	0	0	0	
4102.29	-- Other:								
4102.29.10	-- Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4102.29.90	--- Other	0	A	0	0	0	0	0	
4103	OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 B) OR 1 C) TO THIS CHAPTER								
4103.20	- Of reptiles:								
4103.20.10	-- Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4103.20.90	-- Other	0	A	0	0	0	0	0	
4103.30	- Of swine:								
4103.30.10	-- Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4103.30.90	-- Other	0	A	0	0	0	0	0	
4103.90	- Other:								
4103.90.1	-- Having undergone a tanning (including pre-tanning) process that is reversible:								
4103.90.11	--- Of goats	5	E	5	5	5	5	5	
4103.90.12	--- Of camel or dromedary	15	E	15	15	15	15	15	
4103.90.19	--- Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4103.90.9	-- Other:								
4103.90.91	--- Of goats	0	A	0	0	0	0	0	
4103.90.92	--- Of camel or dromedary	15	E	15	15	15	15	15	
4103.90.99	--- Other	0	A	0	0	0	0	0	
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4104.1	- In the wet state (including wet-blue):								
4104.11	-- Full grains, unsplit; grain splits:								
4104.11.1	--- Whole bovine skin leather, with a unit surface area not exceeding 2.6 m ² (28 square feet):								
4104.11.11	----- Wet-blue	0	A	0	0	0	0	0	
4104.11.19	----- Other	15	E	5	5	5	5	5	
4104.11.2	--- Other bovine (including buffalo) leather and equine leather, tanned or retanned but not further prepared, whether or not split:								
4104.11.21	----- Bovine leather, vegetable pre-tanned	10	E	10	10	10	10	10	
4104.11.22	----- Bovine leather, wet-blue	0	A	0	0	0	0	0	
4104.11.23	----- Other bovine leather	15	E	5	5	5	5	5	
4104.11.24	----- Equine leather	10	E	10	10	10	10	10	
4104.19	-- Other:								
4104.19.1	--- Whole bovine skin leather, with a unit surface area not exceeding 2.6 m ² (28 square feet):								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4104.19.11	----- Wet-blue	0	A	0	0	0	0	0	
4104.19.19	----- Other	15	E	5	5	5	5	5	
4104.19.2	--- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:								
4104.19.21	----- Bovine leather, vegetable pre-tanned	10	E	10	10	10	10	10	
4104.19.22	----- Bovine leather, wet-blue	0	A	0	0	0	0	0	
4104.19.23	----- Other bovine leather	15	E	5	5	5	5	5	
4104.19.24	----- Equine leather	10	E	10	10	10	10	10	
4104.4	- In the dry state (crust):								
4104.41	--- Full grains, unsplit; grain splits:								
4104.41.10	---- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	5	5	5	5	5	
4104.41.90	---- Other	10	E	10	10	10	10	10	
4104.49	-- Other:								
4104.49.10	---- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	5	5	5	5	5	
4104.49.90	---- Other	10	E	10	10	10	10	10	
41.05	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4105.10.00	- In the wet state (including wet-blue)	15	C	5	5	5	5	5	
4105.30.00	- In the dry state (crust)	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
41.06	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4106.2	- Of goats								
4106.21.00	-- In the wet state (including wet-blue)	15	E	5	5	5	5	5	
4106.22.00	-- In the dry state (crust)	15	E	5	5	5	5	5	
4106.3	- Of swine:								
4106.31	-- In the wet state (including wet-blue):								
4106.31.10	---- Wet-blue	0	A	0	0	0	0	0	
4106.31.90	---- Other	5	E	5	5	5	5	5	
4106.32.00	-- In the dry state (crust)	5	E	5	5	5	5	5	
4106.40.00	- Of reptiles	15	E	5	5	5	5	5	
4106.9	- Other:								
4106.91.00	-- In the wet state (including wet-blue)	15	E	5	5	5	5	5	
4106.92.00	-- In the dry state (crust)	15	E	5	5	5	5	5	
41.07	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4107.1	- Whole hides and skins:								
4107.11	-- Full grains, unsplit:								
4107.11.10	-- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	5	5	5	5	5	
4107.11.90	--- Other	10	E	10	10	10	10	10	
4107.12	-- Grain splits:								
4107.12.10	--- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	5	5	5	5	5	
4107.12.90	--- Other	10	E	10	10	10	10	10	
4107.19	-- Other:								
4107.19.10	--- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	5	5	5	5	5	
4107.19.90	--- Other	10	E	10	10	10	10	10	
4107.9	- Other, including parts:								
4107.91.00	-- Full grains, unsplit	10	E	10	10	10	10	10	
4107.92.00	-- Grain splits	10	E	10	10	10	10	10	
4107.99.00	-- Other	10	E	10	10	10	10	10	
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHEMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
41.13	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14								
4113.10.00	- Of goats	15	E	5	5	5	5	5	
4113.20.00	- Of swine	5	E	5	5	5	5	5	
4113.30.00	- Of reptiles	15	E	5	5	5	5	5	
4113.90.00	- Other	15	E	5	5	5	5	5	
41.14	CHAMOIS (INCLUDING OIL-COMBINED CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLIZED LEATHER								
4114.10.00	- Chamois (including combination chamois) leather	10	E	10	10	10	10	10	
4114.20.00	- Patent leather and patent laminated leather; metallized leather	10	E	10	10	10	10	10	
41.15	COMPOSITION LEATHER BASED ON LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIPS, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR								
4115.10.00	- Composition leather based on leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	10	E	10	10	10	10	10	
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A	0	0	0	0	0	
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
42.02	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETTS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF PLASTIC SHEETING, OF TEXTILE MATERIAL, OF VULCANIZED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER								
4202.1	- Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers:								
4202.11.00	-- With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.12.00	-- With outer surface of plastic or of textile material	15	C	15	15	15	15	15	
4202.19.00	-- Other	15	E	15	15	15	15	15	
4202.2	- Handbags, whether or not with shoulder strap, including those without handle:								
4202.21.00	-- With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.22.00	-- With outer surface of plastic sheeting or textile material	15	C	15	15	15	15	15	
4202.29.00	-- Other	15	E	15	15	15	15	15	
4202.3	- Articles of a kind normally carried in the pocket or in the handbag:								
4202.31.00	-- With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4202.32.00	-- With outer surface of plastic sheeting or textile material	15	E	15	15	15	15	15	
4202.39.00	-- Other	15	E	15	15	15	15	15	
4202.9	- Other:								
4202.91.00	-- With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.92.00	-- With outer surface of plastic sheeting or textile material	15	E	15	15	15	15	15	
4202.99.00	-- Other	15	E	15	15	15	15	15	
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER								
4203.10	- Articles of apparel:								
4203.10.10	-- Protective, for all trades	10	E	10	10	10	10	10	
4203.10.90	-- Other	15	E	15	15	15	15	15	
4203.2	- Gloves, mittens and mitts:								
4203.21	-- Specially designed for use in sports:								
4203.21.10	---- For baseball and softball	10	E	10	10	10	10	10	
4203.21.90	---- Other	10	E	10	10	10	10	10	
4203.29	-- Other:								
4203.29.10	---- Protective, for all trades	10	E	10	10	10	10	10	
4203.29.90	---- Other	15	E	15	15	15	15	15	
4203.30.00	- Belts and bandoliers	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4203.40.00	- Other clothing accessories	15	E	15	15	15	15	15	
42.05	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER								
4205.00.10	- Articles for technical use of natural leather or composition leather	0	A	0	0	0	0	0	
4205.00.90	- Other	15	E	15	15	15	15	15	
42.06	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS								
4206.00.10	- Catgut	0	A	0	0	0	0	0	
4206.00.90	- Other	0	A	0	0	0	0	0	
43.01	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03								
4301.10.00	- Of mink, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.60.00	- Of fox, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.80.00	- Other furskins, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	C	15	15	15	15	15	
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4302.1	- Whole skins, with or without head, tail or paws, not assembled:								
4302.11.00	- Of mink	15	C	15	15	15	15	15	
4302.19.00	-- Other	15	C	15	15	15	15	15	
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15	C	15	15	15	15	15	
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15	C	15	15	15	15	15	
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FUR SKIN								
4303.10.00	- Articles of apparel and clothing accessories	15	E	15	15	15	15	15	
4303.90.00	- Other	15	E	15	15	15	15	15	
43.04	ARTIFICIAL FUR AND ARTICLES THEREOF								
4304.00.10	- Not made up	15	C	15	15	15	15	15	
4304.00.90	- Other	15	C	15	15	15	15	15	
44.01	FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS								
4401.10.00	- Fuel wood	0	A	0	0	0	0	0	
4401.2	- Wood in chips or particles:								
4401.21.00	-- Coniferous	0	A	0	0	0	0	0	
4401.22.00	-- Non-coniferous	0	A	0	0	0	0	0	
4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
44.02	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED								
4402.10.00	- Of bamboo	0	A	0	0	0	0	0	
4402.90.00	- Other	0	A	0	0	0	0	0	
44.03	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED								
4403.10.00	- Treated with paint, stains, creosote or other preservatives	0	A	0	0	0	0	0	
4403.20.00	- Other, coniferous	0	A	0	0	0	0	0	
4403.4	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:								
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A	0	0	0	0	0	
4403.49.00	-- Other	0	A	0	0	0	0	0	
4403.9	- Other:								
4403.91.00	- Of holm, cork and other oaks (<i>Quercus</i> spp.)	0	A	0	0	0	0	0	
4403.92.00	-- Of beech (<i>Fagus</i> spp.)	0	A	0	0	0	0	0	
4403.99.00	-- Other	0	A	0	0	0	0	0	
44.04	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE								
4404.10.00	- Coniferous	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4404.20.00	- Non-coniferous	0	A	0	0	0	0	0	
4405.00.00	WOOD WOOL; WOOD FLOUR	0	A	0	0	0	0	0	
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD								
4406.10.00	- Not impregnated	0	A	0	0	0	0	0	
4406.90.00	- Other	0	A	0	0	0	0	0	
44.07	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 mm								
4407.10.00	- Coniferous	5	E	5	5	5	5	5	
4407.2	- Of tropical woods specified in Subheading Note 1 to this Chapter:								
4407.21.00	-- Mahogany (<i>Swietenia</i> spp.)	5	E	5	5	5	5	5	
4407.22.00	-- Virola, Imbuia and Balsa	5	E	5	5	5	5	5	
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E	5	5	5	5	5	
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	E	5	5	5	5	5	
4407.27.00	-- Sapelli	5	E	5	5	5	5	5	
4407.28.00	-- Iroko	5	E	5	5	5	5	5	
4407.29.00	-- Other	5	E	5	5	5	5	5	
4407.9	- Other:								
4407.91.00	- Of holm, cork and other oaks (<i>Quercus</i> spp.)	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4407.92.00	-- Of beech (<i>Fagus</i> spp.)	5	E	5	5	5	5	5	
4407.93.00	-- Of maple (<i>Acer</i> spp.)	5	E	5	5	5	5	5	
4407.94.00	-- Of cherry (<i>Prunus</i> spp.)	5	E	5	5	5	5	5	
4407.95.00	- Of ash (<i>Fraxinus</i> spp.)	5	E	5	5	5	5	5	
4407.99.00	-- Other	5	E	5	5	5	5	5	
44.08	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6mm								
4408.10.00	- Coniferous	10	E	10	10	10	10	10	
4408.3	- Of tropical woods specified in Subheading Note 1 to this Chapter:								
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	E	10	10	10	10	10	
4408.39.00	-- Other	10	E	10	10	10	10	10	
4408.90.00	- Other	10	E	10	5	10	10	5	
44.09	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED								
4409.10.00	- Coniferous	10	E	10	5	10	10	5	
4409.2	- Non-coniferous:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4409.21.00	-- Of bamboo	10	E	10	10	10	10	10	
4409.29.00	-- Other	10	E	10	10	10	10	10	
44.10	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB), AND SIMILAR BOARD (FOR EXAMPLE, WAFFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES								
4410.1	- Of wood:								
4410.11	-- Particle board:								
4410.11.10	---- Unworked or not further worked than sanded	10	E	10	5	10	10	5	
4410.11.20	---- Surface covered with melamine-impregnated paper	10	E	10	5	10	10	5	
4410.11.30	---- Surface covered with decorative laminates of plastic	10	E	10	5	10	10	5	
4410.11.90	---- Other	10	E	10	5	10	10	5	
4410.12	-- Oriented strand board (OSB):								
4410.12.10	---- Unworked or not further worked than sanded	10	E	10	10	10	10	10	
4410.12.90	---- Other	10	E	10	10	10	10	10	
4410.19	-- Other:								
4410.19.1	---- Waferboard:								
4410.19.11	----- Unworked or not further worked than sanded	10	E	10	10	10	10	10	
4410.19.19	----- Other	10	E	10	10	10	10	10	
4410.19.2	---- Other, of wood:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4410.19.21	----- Unworked or not further worked than sanded	10	E	10	5	10	10	5	
4410.19.22	----- Surface covered with melamine-impregnated paper	10	E	10	5	10	10	5	
4410.19.23	----- Surface covered with decorative laminates of plastic	10	E	10	5	10	10	5	
4410.19.29	----- Other	10	E	10	5	10	10	5	
4410.90.00	- Other	10	E	10	10	10	10	10	
44.11	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES								
4411.1	- Medium Density Fibreboard (MDF):								
4411.12	-- Of a thickness not exceeding 5 mm:								
4411.12.1	---- Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ ;								
4411.12.11	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.12.19	----- Other	10	E	10	5	10	10	5	
4411.12.2	---- Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ ;								
4411.12.21	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.12.29	----- Other	10	E	10	10	10	10	10	
4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm:								
4411.13.1	---- Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ ;								
4411.13.11	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4411.13.19	----- Other	10	E	10	5	10	10	5	
4411.13.2	---- Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ ;								
4411.13.21	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.13.29	----- Other	10	E	10	10	10	10	10	
4411.14	-- Of a thickness exceeding 9 mm:								
4411.14.1	---- Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ ;								
4411.14.11	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.14.19	----- Other	10	E	10	5	10	10	5	
4411.14.2	---- Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ ;								
4411.14.21	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.14.29	----- Other	10	E	10	10	10	10	10	
4411.9	- Other:								
4411.92	-- Of a density exceeding 0,8 g/cm ³ ;								
4411.92.10	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.92.90	----- Other	10	E	10	5	10	10	5	
4411.93	-- Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ ;								
4411.93.10	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4411.93.90	--- Other	10	E	10	5	10	10	5	
4411.94	-- Of a density not exceeding 0.5 g/cm ³ :								
4411.94.1	--- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :								
4411.94.11	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.94.19	----- Other	10	E	10	10	10	10	10	
4411.94.9	--- Other:								
4411.94.91	----- Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.94.99	----- Other	10	E	10	5	10	10	5	
44.12	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD								
4412.10	- Of bamboo:								
4412.10.1	-- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:								
4412.10.11	--- With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.12	--- Other, with at least one outer ply of non-coniferous wood	10	E	10	10	10	10	10	
4412.10.19	--- Other	10	E	10	10	10	10	10	
4412.10.2	-- Other, with at least one outer ply of non-coniferous wood:								
4412.10.21	--- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.22	--- Other, containing at least one layer of particle board	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.10.29	--- Other	10	E	10	10	10	10	10	
4412.10.9	-- Other:								
4412.10.91	--- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.92	--- Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.10.99	--- Other	10	E	10	10	10	10	10	
4412.3	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:								
4412.31.00	-- With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.32.00	-- Other, with at least one outer ply of non-coniferous wood	10	E	10	10	10	10	10	
4412.39.00	-- Other	10	E	10	10	10	10	10	
4412.9	- Other:								
4412.94	-- Blockboard, laminboard and battenboard (with core composed of plates, slats or strips);								
4412.94.1	--- Other, with at least one outer ply of non-coniferous wood:								
4412.94.11	----- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.94.12	----- Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.94.19	----- Other	10	E	10	10	10	10	10	
4412.94.9	----- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.94.91	----- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.94.92	----- Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.94.99	----- Other	10	E	10	10	10	10	10	
4412.99	-- Other:								
4412.99.1	--- Other, with at least one outer ply of non-coniferous wood:								
4412.99.11	----- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.99.12	----- Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.99.19	----- Other	10	E	10	10	10	10	10	
4412.99.9	--- Other:								
4412.99.91	----- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.99.92	----- Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.99.99	----- Other	10	E	10	10	10	10	10	
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	E	10	10	10	10	10	
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	E	15	15	15	15	15	
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS, OF WOOD								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums;								
4415.10.10	-- Cable-drums	10	E	10	10	10	10	10	
4415.10.90	-- Other	10	E	10	10	10	10	10	
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	10	E	10	10	10	10	10	
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES								
4416.00.10	- Casks, drums and barrels, whether or not reinforced, and parts thereof	10	E	10	10	10	10	10	
4416.00.90	- Other	10	E	10	10	10	10	10	
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	10	E	10	0	10	10	10	
44.18	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS AS FLOOR COVERING, SHINGLES AND SHAKES								
4418.10.00	- Windows, French windows and their frames	15	E	15	15	15	15	15	
4418.20.00	- Doors and their frames and thresholds	15	E	15	15	15	15	15	
4418.40.00	- Shuttering for concrete	15	E	15	15	15	15	15	
4418.50.00	- Shingles and shakes	15	E	15	15	15	15	15	
4418.60.00	- Posts and beams	15	E	15	15	15	15	15	
4418.7	- Assembled flooring panels:								
4418.71.00	-- For mosaic floors	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4418.72.00	-- Other, multilayer	15	E	15	15	15	15	15	
4418.79.00	-- Other	15	E	15	15	15	15	15	
4418.90	- Other:								
4418.90.10	-- Cellular boards (alveolar), whether or not covered	15	E	15	15	15	15	15	
4418.90.90	-- Other	15	E	15	15	15	15	15	
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	15	E	15	15	15	15	15	
44.20	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94								
4420.10.00	- Statuettes and other ornaments, of wood	15	E	15	15	15	15	15	
4420.90	- Other:								
4420.90.10	-- Wood marquetry and inlaid wood	15	E	15	15	15	15	15	
4420.90.90	-- Other	15	E	15	15	15	15	15	
44.21	OTHER ARTICLES OF WOOD								
4421.10.00	- Clothes hangers	15	E	15	15	15	15	15	
4421.90	- Other:								
4421.90.10	-- Spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	0	A	0	0	0	0	0	
4421.90.20	-- Match splints	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4421.90.90	-- Other	15	E	15	15	15	15	15	
45.01	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK								
4501.10.00	- Natural cork, raw or simply prepared	0	A	0	0	0	0	0	
4501.90.00	- Other	0	A	0	0	0	0	0	
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0	A	0	0	0	0	0	
45.03	ARTICLES OF NATURAL CORK								
4503.10.00	- Corks and stoppers	0	A	0	0	0	0	0	
4503.90.00	- Other	0	A	0	0	0	0	0	
45.04	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK								
4504.10.00	- Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs	0	A	0	0	0	0	0	
4504.90.00	- Other	0	A	0	0	0	0	0	
46.01	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED (FOR EXAMPLE MATS, MATTING, SCREENS)								
4601.2	- Mats, matting and screens of vegetable materials								
4601.21.00	-- Of bamboo	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4601.22.00	-- Of cane (rattan)	15	E	15	15	15	15	15	
4601.29.00	-- Other	15	E	15	15	15	15	15	
4601.9	- Other:								
4601.92.00	-- Of bamboo	15	E	15	15	15	15	15	
4601.93.00	-- Of cane (rattan)	15	E	15	15	15	15	15	
4601.94.00	-- Of other vegetable materials	15	E	15	15	15	15	15	
4601.99.00	-- Other	15	E	15	15	15	15	15	
46.02	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH								
4602.1	- Of vegetable materials:								
4602.11.00	-- Of bamboo	15	E	15	15	15	15	15	
4602.12.00	-- Of cane (rattan)	15	E	15	15	15	15	15	
4602.19.00	-- Other	15	E	15	15	15	15	15	
4602.90.00	- Other	15	E	15	15	15	15	15	
4701.00.00	MECHANICAL WOOD PULP	0	A	0	0	0	0	0	
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	A	0	0	0	0	0	
47.03	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES								
4703.1	- Unbleached:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4703.11.00	-- Coniferous	0	A	0	0	0	0	0	
4703.19.00	-- Non-coniferous	0	A	0	0	0	0	0	
4703.2	- Semi-bleached or bleached:								
4703.21.00	-- Coniferous	0	A	0	0	0	0	0	
4703.29.00	-- Non-coniferous	0	A	0	0	0	0	0	
47.04	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES								
4704.1	- Unbleached:								
4704.11.00	-- Coniferous	0	A	0	0	0	0	0	
4704.19.00	-- Non-coniferous	0	A	0	0	0	0	0	
4704.2	- Semi-bleached or bleached:								
4704.21.00	-- Coniferous	0	A	0	0	0	0	0	
4704.29.00	-- Non-coniferous	0	A	0	0	0	0	0	
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0	A	0	0	0	0	0	
47.06	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL								
4706.10.00	- Cotton linters pulp	0	A	0	0	0	0	0	
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A	0	0	0	0	0	
4706.30	- Other, of bamboo:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4706.30.10	-- Mechanical pulps	0	A	0	0	0	0	0	
4706.30.20	-- Chemical pulps	0	A	0	0	0	0	0	
4706.30.30	-- Semi-chemical pulps	0	A	0	0	0	0	0	
4706.9	- Other:								
4706.91.00	-- Mechanical	0	A	0	0	0	0	0	
4706.92.00	-- Chemical	0	A	0	0	0	0	0	
4706.93.00	-- Semi-chemical	0	A	0	0	0	0	0	
47.07	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD								
4707.10.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0	A	0	0	0	0	0	
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A	0	0	0	0	0	
4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	0	A	0	0	0	0	0	
4707.90.00	- Other, including unsorted waste and scrap	0	A	0	0	0	0	0	
4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS	0	A	0	0	0	0	0	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET)								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.10.00	- Hand-made paper and paperboard (sheet by sheet)	0	A	0	0	0	0	0	
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A	0	0	0	0	0	
4802.40.00	- Wallpaper base	0	A	0	0	0	0	0	
4802.5	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:								
4802.54	-- Weighing less than 40 g/m ² :								
4802.54.10	---- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	0	0	0	0	0	
4802.54.20	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4802.54.30	---- Carbonising base paper	0	A	0	0	0	0	0	
4802.54.90	---- Other	10	C	10	10	10	10	10	
4802.55	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:								
4802.55.1	---- Bond register paper of a width exceeding 150 mm:								
4802.55.11	----- Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A	0	0	0	0	0	
4802.55.12	----- Weighing 60 g/m ² or more but not more than 80 g/m ² and of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.55.19	----- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.55.20	--- Bond register paper of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.55.3	--- Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								
4802.55.31	---- Of a width exceeding 150 mm but not exceeding 559 mm	0	A	0	0	0	0	0	
4802.55.32	---- Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.55.39	---- Other	10	C	10	10	10	10	10	
4802.55.40	--- Carbonising base paper:	0	A	0	0	0	0	0	
4802.55.9	--- Other:								
4802.55.91	---- Of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.55.99	---- Other	10	E	10	10	10	10	10	
4802.56	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:								
4802.56.1	--- Bond register paper in sheets with one side exceeding 360 mm and the other side exceeding 150 mm:								
4802.56.11	---- Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A	0	0	0	0	0	
4802.56.19	---- Other	0	A	0	0	0	0	0	
4802.56.20	--- Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4802.56.3	--- Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.56.31	----- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.56.39	----- Other	10	C	10	10	10	10	10	
4802.56.40	---- Carbonising base paper:	0	A	0	0	0	0	0	
4802.56.9	--- Other:								
4802.56.91	----- in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.56.99	----- Other	10	C	10	10	10	10	10	
4802.57	-- Other, weighing 40 g/m ² or more but no more than 150 g/m ² :								
4802.57.1	--- Bond register paper:								
4802.57.11	----- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	0	A	0	0	0	0	0	
4802.57.12	----- In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.19	----- Other	0	A	0	0	0	0	0	
4802.57.2	---- Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								
4802.57.21	----- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.57.22	----- In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.29	----- Other	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.57.30	--- Carbonising base paper:	0	A	0	0	0	0	0	
4802.57.9	--- Other:								
4802.57.91	----- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.57.92	----- In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.99	----- Other	10	E	10	10	10	10	10	
4802.58	-- Weighing more than 150 g/m ² :								
4802.58.1	---- Multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m ² :								
4802.58.11	----- In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4802.58.12	----- In strips or rolls of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.58.19	----- Other	10	E	10	10	10	10	10	
4802.58.20	--- Carbonising base paper:	0	A	0	0	0	0	0	
4802.58.9	--- Other:								
4802.58.91	----- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4802.58.99	----- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.6	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:								
4802.61	-- In rolls:								
4802.61.1	--- Of a width exceeding 150 mm:								
4802.61.11	---- Of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.61.19	---- Other	0	A	0	0	0	0	0	
4802.61.20	--- Of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.61.30	--- Carbonising base paper	0	A	0	0	0	0	0	
4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:								
4802.62.10	--- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.62.20	--- In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4802.62.30	--- Carbonising base paper	0	A	0	0	0	0	0	
4802.62.90	--- Other	10	C	10	10	10	10	10	
4802.69	-- Other:								
4802.69.10	--- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.69.20	--- Carbonising base paper	0	A	0	0	0	0	0	
4802.69.90	--- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	G	10	10	10	10	10	
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADINGS 48.02 OR 48.03								
4804.1	- Kraftliner paper and paperboard used for covers:								
4804.11.00	-- Unbleached	0	A	0	0	0	0	0	
4804.19.00	-- Other	0	A	0	0	0	0	0	
4804.2	- Sack kraft paper:								
4804.21.00	-- Unbleached	0	A	0	0	0	0	0	
4804.29.00	-- Other	0	A	0	0	0	0	0	
4804.3	- Other kraft paper and paperboard weighing 150 g/m ² or less:								
4804.31	-- Unbleached:								
4804.31.10	--- Match paper	0	A	0	0	0	0	0	
4804.31.90	--- Other	10	E	10	10	10	10	10	
4804.39	-- Other:								
4804.39.10	--- Match paper:	0	A	0	0	0	0	0	
4804.39.20	--- Other, weighing not more than 100 g/m ²	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4804.39.90	--- Other	0	A	0	0	0	0	0	
4804.4	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :								
4804.41.00	-- Unbleached	10	E	10	10	10	10	10	
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	0	0	0	0	0	
4804.49.00	-- Other	0	A	0	0	0	0	0	
4804.5	- Other kraft paper and paperboard weighing 225 g/m ² or more:								
4804.51.00	-- Unbleached	0	A	0	0	0	0	0	
4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	0	0	0	0	0	
4804.59.00	-- Other	0	A	0	0	0	0	0	
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER								
4805.1	- Fluting paper:								
4805.11.00	--- Semi-chemical fluting paper	0	A	0	0	0	0	0	
4805.12.00	-- Straw fluting paper	0	A	0	0	0	0	0	
4805.19.00	-- Other	0	A	0	0	0	0	0	
4805.2	- Testliner (recycled liner board):								
4805.24.00	-- Weighing not more than 150 g/m ²	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4805.25	-- Weighing more than 150 g/m ² ;								
4805.25.10	--- Grey paper board weighing more than 300 g/m ²	10	E	10	10	10	10	10	
4805.25.90	--- Other	0	A	0	0	0	0	0	
4805.30.00	- Sulphite wrapping paper	0	A	0	0	0	0	0	
4805.40.00	- Filter paper and paperboard	0	A	0	0	0	0	0	
4805.50.00	- Felt paper and felt paperboard; wool paper and wool paper-board	0	A	0	0	0	0	0	
4805.9	- Other:								
4805.91.00	-- Weighing not more than 150 g/m ²	0	A	0	0	0	0	0	
4805.92.00	-- Weighing more than 150 g/m ² but less than 225 g/m ²	0	A	0	0	0	0	0	
4805.93	-- Weighing 225 g/m ² of more:								
4805.93.10	--- Paperboard for structures, not impregnated	5	E	5	5	5	5	5	
4805.93.90	--- Other	0	A	0	0	0	0	0	
48.06	PARCHMENT PAPER AND PAPERBOARD, GREASEPROOF PAPER, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR IN SHEETS								
4806.10.00	- Parchment paper and paperboard (Vegetable parchment)	0	A	0	0	0	0	0	
4806.20.00	- Greaseproof papers	0	A	0	0	0	0	0	
4806.30.00	- Tracing papers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4806.40.00	- Glassine and other glazed transparent or translucent papers	0	A	0	0	0	0	0	
48.07	COMPOSITE PAPER AND PAPERBOARD MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS								
4807.00.10	- Duplex or triplex paperboard weighing more than 300 g/m ²	10	E	10	10	10	10	10	
4807.00.90	- Other	0	A	0	0	0	0	0	
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03								
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10	E	10	10	10	10	10	
4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10	10	10	10	10	
4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10	10	10	10	10	
4808.90.00	- Other	0	A	0	0	0	0	0	
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS								
4809.20.00	- Self-copy paper	0	A	0	0	0	0	0	
4809.90	- Other:								
4809.90.10	-- Carbon or similar copying papers	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4809.90.90	-- Other	0	A	0	0	0	0	0	
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE								
4810.1	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:								
4810.13	-- In rolls:								
4810.13.1	--- Metallised paper weighing 150 g/m ² or less								
4810.13.11	----- Not printed, in rolls of a width exceeding 150 mm	0	A	0	0	0	0	0	
4810.13.12	----- Not printed, in rolls of a width not exceeding 150 mm	5	E	5	5	5	5	5	
4810.13.13	----- Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.13.2	--- Metallised paper weighing more than 150 g/m ² :								
4810.13.21	----- Not printed	5	E	5	5	5	5	5	
4810.13.22	----- Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.13.30	--- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.13.9	--- Other, whether or not printed, embossed or perforated:								
4810.13.91	----- In rolls of a width exceeding 150 mm	0	A	0	0	0	0	0	
4810.13.92	----- In rolls of a width not exceeding 150 mm	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:								
4810.14.1	---- Metallised paper weighing 150 g/m ² or less								
4810.14.11	----- Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4810.14.12	----- Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	E	5	5	5	5	5	
4810.14.13	----- Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.14.19	----- Other	5	E	5	5	5	5	5	
4810.14.2	---- Metallised paper weighing more than 150 g/m ² :								
4810.14.21	----- Not printed	5	E	5	5	5	5	5	
4810.14.22	----- Printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.14.30	---- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.14.9	--- Other, whether or not printed, embossed or perforated:								
4810.14.91	----- "Endless" paper	15	E	15	15	15	15	15	
4810.14.92	----- Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4810.14.93	----- Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4810.14.99	----- Other	10	E	10	10	10	10	10	
4810.19	-- Other:								
4810.19.1	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm, in the unfolded state:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.19.11	--- Metallised paper weighing 150 g/m ² or less, not printed	0	A	0	0	0	0	0	
4810.19.12	----- Metallised paper weighing more than 150 g/m ² , not printed	5	E	5	5	5	5	5	
4810.19.13	----- Metallised paper, printed	10	E	10	10	10	10	10	
4810.19.19	----- Other	0	A	0	0	0	0	0	
4810.19.2	--- In strips of a width exceeding 150 mm:								
4810.19.21	----- Metallised paper weighing 150 g/m ² or less, not printed	0	A	0	0	0	0	0	
4810.19.22	----- Metallised paper weighing more than 150 g/m ² , not printed	5	E	5	5	5	5	5	
4810.19.23	----- Metallised paper, printed	10	E	10	10	10	10	10	
4810.19.29	----- Other	0	A	0	0	0	0	0	
4810.19.3	--- In strips of a width not exceeding 150 mm:								
4810.19.31	----- Metallised paper, not printed	5	E	5	5	5	5	5	
4810.19.32	----- Metallised paper, printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.19.33	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.19.39	----- Other	10	E	10	10	10	10	10	
4810.2	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:								
4810.22	-- Light-weight coated paper (LWC):								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.22.1	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state:								
4810.22.11	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.22.12	----- Other, not printed	0	A	0	0	0	0	0	
4810.22.13	----- Other, printed	10	E	10	10	10	10	10	
4810.22.2	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.22.21	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.22.29	----- Other	10	E	10	10	10	10	10	
4810.22.90	--- Other	10	E	10	10	10	10	10	
4810.29	-- Other:								
4810.29.1	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state:								
4810.29.13	----- Metallised paper, not printed	15	E	5	5	5	5	5	
4810.29.14	----- Metallised paper, printed	10	E	10	10	10	10	10	
4810.29.19	----- Other	0	A	0	0	0	0	0	
4810.29.2	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.29.21	----- Metallised paper, not printed	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.29.22	----- Metallised paper, printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.29.23	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.29.24	----- "Endless" paper	15	E	15	15	15	15	15	
4810.29.29	----- Other	10	E	10	10	10	10	10	
4810.29.80	----- Other	10	E	10	10	10	10	10	
4810.3	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:								
4810.31	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:								
4810.31.10	---- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.31.2	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.31.21	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.31.29	----- Other	10	E	10	10	10	10	10	
4810.31.90	--- Other	10	E	10	10	10	10	10	
4810.32	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.32.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.32.2	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.32.21	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.32.29	----- Other	10	E	10	10	10	10	10	
4810.32.90	--- Other	10	E	10	10	10	10	10	
4810.39	-- Other:								
4810.39.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.39.2	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.39.21	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.39.29	----- Other	10	E	10	10	10	10	10	
4810.39.90	--- Other	10	E	10	10	10	10	10	
4810.9	- Other paper and paperboard:								
4810.92	-- Multi-ply:								
4810.92.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.92.2	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.92.21	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.92.29	----- Other	10	E	10	10	10	10	10	
4810.92.90	--- Other	10	E	10	10	10	10	10	
4810.99	-- Other:								
4810.99.1	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state								
4810.99.13	----- Metallised paper, not printed	0	A	0	0	0	0	0	
4810.99.14	----- Metallised paper, printed	10	E	10	10	10	10	10	
4810.99.19	----- Other	0	A	0	0	0	0	0	
4810.99.2	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.99.21	----- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.99.29	----- Other	10	E	10	10	10	10	10	
4810.99.80	--- Other	10	E	10	10	10	10	10	
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR OR SQUARE SHAPED SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.10	- Tarred, bituminised or asphalted paper and paperboard:								
4811.10.10	-- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.10.20	-- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.10.30	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.10.90	-- Other	10	E	10	10	10	10	10	
4811.4	- Gummed or adhesive paper and paperboard:								
4811.41	-- Self-adhesive:								
4811.41.1	--- Not printed:								
4811.41.11	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.41.12	---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.41.19	---- Other	10	E	10	10	10	10	10	
4811.41.20	---- Printed	10	E	10	10	10	10	10	
4811.49	-- Other:								
4811.49.1	--- Not printed:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.49.11	----- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E	5	5	5	5	5	
4811.49.12	----- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.49.19	----- Other	10	E	10	10	10	10	10	
4811.49.20	---- Printed	10	E	10	10	10	10	10	
4811.5	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):								
4811.51	-- Bleached, weighing more than 150 g/m ²								
4811.51.1	--- Multi-ply whether or not interleaved with aluminium foil ("Tetrapack" and the like):								
4811.51.11	----- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.51.12	----- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	E	10	10	10	10	10	
4811.51.19	----- Other	10	E	10	10	10	10	10	
4811.51.20	--- Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.51.9	--- Other:								
4811.51.91	----- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.51.92	----- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G	10	10	10	10	10	
4811.51.99	----- Other	10	G	10	10	10	10	10	
4811.59	-- Other:								
4811.59.1	--- Coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVC) or copolymers thereof:								
4811.59.11	----- Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E	5	5	5	5	5	
4811.59.12	----- Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G	10	10	10	10	10	
4811.59.13	----- Printed	10	G	10	10	10	10	10	
4811.59.19	----- Other	10	G	10	10	10	10	10	
4811.59.20	--- Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.59.9	--- Other:								
4811.59.91	----- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.59.92	----- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.59.99	----- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol								
4811.60.10	-- Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	10	10	10	10	10	
4811.60.90	-- Other	10	G	10	10	10	10	10	
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:								
4811.90.30	-- "Endless" paper	15	E	15	15	15	15	15	
4811.90.40	-- Greaseproof paper, printed	10	G	10	10	10	10	10	
4811.90.50	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.90.9	-- Other:								
4811.90.91	--- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.90.92	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.90.99	--- Other	10	E	10	10	10	10	10	
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	A	0	0	0	0	0	
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES								
4813.10.00	- In the form of booklets or tubes	0	A	0	0	0	0	0	
4813.20.00	- In rolls of a width not exceeding 5 cm	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4813.90.00	- Other	0	A	0	0	0	0	0	
48.14	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER								
4814.10.00	- Ingrain paper	10	E	10	10	10	10	10	
4814.20.00	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	E	10	10	10	10	10	
4814.90	- Other:								
4814.90.10	-- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	E	10	10	10	10	10	
4814.90.90	-- Other	10	E	10	10	10	10	10	
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES								
4816.20.00	- Self-copy paper	0	A	0	0	0	0	0	
4816.90	- Other:								
4816.90.10	-- Carbon or similar copying papers	10	E	10	10	10	10	10	
4816.90.2	-- Duplicator stencils:								
4816.90.21	---- Heat transfer type	0	A	0	0	0	0	0	
4816.90.29	---- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4816.90.90	-- Other	0	A	0	0	0	0	0	
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, AND SIMILAR PRESENTATIONS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY								
4817.10.00	- Envelopes	15	E	15	15	15	15	15	
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	E	15	15	15	15	15	
4817.30.00	- Boxes, pouches, and similar presentations, of paper or paper-board, containing an assortment of paper stationery	15	G	15	15	15	15	15	
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 cm, OR CUT TO SIZE OR SHAPE. HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, SANITARY TOWELS, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES								
4818.10.00	- Toilet paper	15	E	15	15	15	15	15	
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	E	15	15	15	15	15	
4818.30.00	- Tablecloths and serviettes	15	E	15	15	15	15	15	
4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:								
4818.40.10	-- Napkins for adults	0	A	0	0	0	0	0	
4818.40.90	-- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4818.50.00	- Articles of apparel and clothing accessories	15	E	15	15	15	15	15	
4818.90	- Other:								
4818.90.10	-- For medical or surgical use	0	A	0	0	0	0	0	
4818.90.90	-- Other	15	E	15	15	15	15	15	
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOXES FOR OFFICES, SHOPS OR THE LIKE								
4819.10.00	- Boxes of corrugated paper or paperboard	15	H	10	10	10	10	10	
4819.20	- Cartons, boxes and cases, of non-corrugated paper or paperboard:								
4819.20.10	-- Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil ("Tetrabrik" and the like)	0	A	0	0	0	0	0	
4819.20.20	-- Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	15	G	10	10	10	10	10	
4819.20.90	-- Other	15	G	10	10	10	10	10	
4819.30	- Sacks and bags, having a base of a width of 40 cm or more:								
4819.30.10	-- Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	0	0	0	0	0	
4819.30.90	-- Other	10	G	10	10	10	10	10	
4819.40.00	- Other sacks (bags); including cones	10	G	10	10	10	10	10	
4819.50.00	- Other packing containers, including record sleeves	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate C/A	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4819.60.00	- Boxes of a kind used in offices, shops or the like	10	G	10	10	10	10	10	
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD								
4820.10.00	- Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	G	15	15	15	15	15	
4820.20.00	- Notebooks	15	G	15	15	15	15	0	
4820.30.00	- Binders (other than book covers), folders and file covers	15	G	15	15	15	15	15	
4820.40.00	- Manifold business forms and interleaved carbon sets	15	G	15	15	15	15	15	
4820.50.00	- Albums for samples or for collections	15	E	15	15	15	15	15	
4820.90.00	- Other	15	E	15	15	15	15	15	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED								
4821.10.00	- Printed	15	H	15	15	15	15	15	
4821.90.00	- Other	15	G	15	15	15	15	15	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD, WHETHER OR NOT PERFORATED OR HARDENED								
4822.10.00	- Of a kind used for winding textile yarn	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4822.90.00	- Other	0	A	0	0	0	0	0	
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES								
4823.20.00	- Filter paper and paperboard	0	A	0	0	0	0	0	
4823.40.00	- Graph paper for recording apparatus	0	A	0	0	0	0	0	
4823.6	- Trays, dishes, plates, cups and the like, of paper or paperboard;								
4823.61.00	-- Of bamboo	15	E	15	15	15	15	15	
4823.69.00	-- Other	15	G	15	15	15	15	15	
4823.70	- Moulded or pressed articles of paper pulp:								
4823.70.10	-- Moulded articles for packing and transporting eggs	5	E	5	5	5	5	5	
4823.70.90	-- Other	10	E	10	10	10	10	10	
4823.90	- Other:								
4823.90.30	-- Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A	0	0	0	0	0	
4823.90.40	-- Artificial sausage casings	0	A	0	0	0	0	0	
4823.90.50	-- Electrical insulation paper	0	A	0	0	0	0	0	
4823.90.60	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4823.90.9	-- Other articles:								
4823.90.91	---- "Sticks" of rolled paper for confectionary	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4823.90.99	--- Other	10	E	10	10	10	10	10	
49.01	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS								
4901.10.00	- In single sheets, whether or not folded	0	A	0	0	0	0	0	
4901.9	- Other:								
4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	0	A	0	0	0	0	0	
4901.99.00	-- Other	0	A	0	0	0	0	0	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL								
4902.10.00	- Appearing at least four times a week	0	A	0	0	0	0	0	
4902.90.00	- Other	0	A	0	0	0	0	0	
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	5	E	5	5	5	5	0	
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	5	E	5	5	5	5	5	
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED								
4905.10.00	- Globes	0	A	0	0	0	0	0	
4905.9	- Other:								
4905.91.00	-- In book form	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4905.99.00	-- Other	0	A	0	0	0	0	0	
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	5	E	5	5	5	5	5	
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE								
4907.00.10	- Postage, revenue or similar stamps, stamp-impressed paper and similar	0	A	0	0	0	0	0	
4907.00.20	- Banknotes	0	A	0	0	0	0	0	
4907.00.90	- Other	15	E	15	15	15	15	15	
49.08	TRANSFERS (DECALCOMANIAS) OF ANY KIND								
4908.10.00	- Transfers (decalcomanias), vitrifiable	0	A	0	0	0	0	0	
4908.90.00	- Other	10	E	10	10	10	10	10	
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	G	15	15	15	15	15	
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	E	15	15	15	15	15	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4911.10	- Printed advertising material, commercial catalogues and the like:								
4911.10.10	-- Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	0	A	0	0	0	0	0	
4911.10.90	-- Other	15	G	15	15	15	15	15	
4911.9	- Other:								
4911.91.00	-- Pictures, designs and photographs	15	E	15	15	15	15	15	
4911.99	-- Other:								
4911.99.10	--- Lottery scratch cards	0	A	0	0	0	0	0	
4911.99.90	--- Other	15	G	15	15	15	15	15	
5001.00.00	SILKWORM COCOONS SUITABLE FOR REELING	0	A	0	0	0	0	0	
5002.00.00	RAW SILK (NOT THROWN)	0	A	0	0	0	0	0	
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	A	0	0	0	0	0	
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	5	C	5	5	5	5	5	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5007.10.00	- Fabrics of noil silk	10	C	10	10	10	10	10	
5007.20.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	C	10	10	10	10	10	
5007.90.00	- Other fabrics	10	C	10	10	10	10	10	
51.01	WOOL, NOT CARDED OR COMBED								
5101.1	- Greasy, including fleece-washed wool:								
5101.11.00	-- Shorn wool	0	A	0	0	0	0	0	
5101.19.00	-- Other	0	A	0	0	0	0	0	
5101.2	- Degreased, not carbonised:								
5101.21.00	-- Shorn wool	0	A	0	0	0	0	0	
5101.29.00	-- Other	0	A	0	0	0	0	0	
5101.30.00	- Carbonized	0	A	0	0	0	0	0	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED								
5102.1	- Fine animal hair:								
5102.11.00	-- Of Kashmir (cashmere) goats	0	A	0	0	0	0	0	
5102.19.00	-- Other	0	A	0	0	0	0	0	
5102.20.00	- Coarse animal hair	0	A	0	0	0	0	0	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5103.10.00	- Noils of wool or of fine animal hair	0	A	0	0	0	0	0	
5103.20.00	- Other waste of wool or of fine animal hair	0	A	0	0	0	0	0	
5103.30.00	- Waste of coarse animal hair	0	A	0	0	0	0	0	
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0	A	0	0	0	0	0	
51.05	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)								
5105.10.00	- Carded wool	0	A	0	0	0	0	0	
5105.2	- Combed wool:								
5105.21.00	-- "Combed wool in fragments"	0	A	0	0	0	0	0	
5105.29.00	-- Other	0	A	0	0	0	0	0	
5105.3	- Fine animal hair, carded or combed:								
5105.31.00	-- Of Kashmir (cashmere) goats	0	A	0	0	0	0	0	
5105.39.00	-- Other	0	A	0	0	0	0	0	
5105.40.00	- Coarse animal hair, carded or combed	0	A	0	0	0	0	0	
51.06	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE								
5106.10.00	- Containing 85 % or more by weight of wool	15	C	5	5	5	5	5	
5106.20.00	- Containing less than 85 % by weight of wool	15	C	5	5	5	5	5	
51.07	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE								
5107.10.00	- Containing 85 % or more by weight of wool	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5107.20.00	- Containing less than 85 % by weight of wool	15	C	5	5	5	5	5	
51.08	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE								
5108.10.00	- Carded	15	C	5	5	5	5	5	
5108.20.00	- Combed	15	C	5	5	5	5	5	
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE								
5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair	15	C	5	5	5	5	5	
5109.90.00	- Other	15	C	5	5	5	5	5	
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR								
5111.1	- Containing 85 % or more by weight of wool or of fine animal hair:								
5111.11.00	-- Weighing 300 g/m ² or less	10	E	10	10	10	10	10	
5111.19.00	-- Other	10	E	10	10	10	10	10	
5111.20.00	- Other, mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	10	E	10	10	10	10	10	
5111.90.00	- Other	10	E	10	10	10	10	10	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5112.1	- Containing 85 % or more by weight of wool or of fine animal hair;								
5112.11.00	-- Weighing 200 g/m ² or less	10	E	10	10	10	10	10	
5112.19.00	-- Other	10	E	10	10	10	10	10	
5112.20.00	- Other, mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	10	E	10	10	10	10	10	
5112.90.00	- Other	10	E	10	10	10	10	10	
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	E	10	10	10	10	10	
5201.00.00	COTTON, NOT CARDED OR COMBED	0	A	0	0	0	0	0	
52.02	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5202.10.00	- Yarn waste	0	A	0	0	0	0	0	
5202.9	- Other:								
5202.91.00	-- Garnetted stock	0	A	0	0	0	0	0	
5202.99.00	-- Other	0	A	0	0	0	0	0	
5203.00.00	COTTON, CARDED OR COMBED	0	A	0	0	0	0	0	
52.04	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE								
5204.1	- Not put up for retail sale								
5204.11.00	-- Containing 85 % or more by weight of cotton	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate C/A	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5204.19.00	-- Other	5	C	5	5	5	5	5	
5204.20.00	- Put up for retail sale	5	C	5	5	5	5	5	
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE								
5205.1	- Single yarn, of uncombed fibres;								
5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.2	- Single yarn, of combed fibres;								
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.26.00	-- Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	5	C	5	5	5	5	5	
5205.27.00	-- Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	5	C	5	5	5	5	5	
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C	5	5	5	5	5	
5205.3	- Multiple (folded) or cabled yarn, of uncombed fibres;								
5205.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.4	- Multiple (folded) or cabled yarn, of combed fibres;								
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	C	5	5	5	5	5	
5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C	5	5	5	5	5	
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C	5	5	5	5	5	
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE								
5206.1	- Single yarn, of uncombed fibres:								
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.2	- Single yarn, of combed fibres:								
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.3	- Multiple (folded) or cabled yarn, of uncombed fibres:								
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.4	- Multiple (folded) or cabled yarn, of combed fibres:								
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE								
5207.10.00	- Containing 85 % or more by weight of cotton	5	C	5	5	5	5	5	
5207.90.00	- Other	5	C	5	5	5	5	5	
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m ²								
5208.1	- Unbleached:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5208.11.00	-- Plain weave, weighing not more than 100 g/m ²	10	E	10	10	10	10	10	
5208.12.00	-- Plain weave, weighing more than 100 g/m ²	10	E	10	10	10	10	10	
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.19.00	-- Other fabrics	10	E	10	10	10	10	10	
5208.2	- Bleached:								
5208.21.00	-- Plain weave, weighing not more than 100 g/m ²	10	E	10	10	10	10	10	
5208.22.00	-- Plain weave, weighing more than 100 g/m ²	10	E	10	10	10	10	10	
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.29.00	-- Other fabrics	10	E	10	10	10	10	10	
5208.3	- Dyed:								
5208.31.00	-- Plain weave, weighing not more than 100 g/m ²	10	E	10	10	10	10	10	
5208.32.00	-- Plain weave, weighing more than 100 g/m ²	10	E	10	10	10	10	10	
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.39.00	-- Other fabrics	10	E	10	10	10	10	10	
5208.4	- Of yarns of different colours:								
5208.41.00	-- Plain weave, weighing not more than 100 g/m ²	10	E	10	10	10	10	10	
5208.42.00	-- Plain weave, weighing more than 100 g/m ²	10	E	10	10	10	10	10	
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.49.00	-- Other fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5208.5	- Printed:								
5208.51.00	-- Plain weave, weighing not more than 100 g/m ²	10	E	10	10	10	10	10	
5208.52.00	-- Plain weave, weighing more than 100 g/m ²	10	E	10	10	10	10	10	
5208.59	-- Other fabrics:								
5208.59.10	--- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.59.90	--- Other	10	E	10	10	10	10	10	
52.09	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m ²								
5209.1	- Unbleached:								
5209.11.00	-- Plain weave	10	E	10	10	10	10	10	
5209.12	-- 3-thread or 4-thread twill, including cross twill								
5209.12.10	--- Weighing 400 g/m ² or more	15	E	5	5	10	15	5	
5209.12.90	--- Other	10	E	10	10	10	10	10	
5209.19.00	-- Other fabrics	10	E	10	10	10	10	10	
5209.2	- Bleached:								
5209.21.00	-- Plain weave	10	E	10	10	10	10	10	
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5209.29.00	-- Other fabrics	10	E	10	10	10	10	10	
5209.3	- Dyed:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5209.31.00	-- Plain weave	10	E	10	10	10	10	10	
5209.32	-- 3-thread or 4-thread twill, including cross twill:								
5209.32.10	--- Weighing 400 g/m ² or more	15	E	10	5	10	15	5	
5209.32.20	--- of yarn impregnated with acrylic resin	15	E	10	0	10	15	5	
5209.32.90	--- Other	10	E	10	10	10	10	10	
5209.39.00	-- Other fabrics	10	E	10	10	10	10	10	
5209.4	- Of yarns of different colours:								
5209.41.00	-- Plain weave	10	E	10	10	10	10	10	
5209.42	-- Denim:								
5209.42.10	--- Weighing 400 g/m ² or more	0	A	0	0	0	0	0	
5209.42.90	--- Other	10	E	10	10	10	10	10	
5209.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:								
5209.43.10	--- Weighing 400 g/m ² or more	15	E	10	5	10	15	5	
5209.43.90	--- Other	10	E	10	10	10	10	10	
5209.49.00	-- Other fabrics	10	E	10	10	10	10	10	
5209.5	- Printed:								
5209.51.00	-- Plain weave	10	E	10	10	10	10	10	
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5209.59.00	-- Other fabrics	10	E	10	10	10	10	10	
52.10	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m ²								
5210.1	- Unbleached:								
5210.11.00	-- Plain weave	10	E	10	10	10	10	10	
5210.19	-- Other fabrics:								
5210.19.10	--- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.19.90	--- Other	10	E	10	10	10	10	10	
5210.2	- Bleached:								
5210.21.00	-- Plain weave	10	E	10	10	10	10	10	
5210.29	-- Other fabrics:								
5210.29.10	--- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.29.90	--- Other	10	E	10	10	10	10	10	
5210.3	- Dyed:								
5210.31.00	-- Plain weave	10	E	10	10	10	10	10	
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.39.00	-- Other fabrics	10	E	10	10	10	10	10	
5210.4	- Of yarns of different colours:								
5210.41.00	-- Plain weave	10	E	10	10	10	10	10	
5210.49	-- Other fabrics:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5210.49.10	--- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.49.90	--- Other	10	E	10	10	10	10	10	
5210.5	- Printed:								
5210.51.00	-- Plain weave	10	E	10	10	10	10	10	
5210.59	-- Other fabrics:								
5210.59.10	--- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.59.90	--- Other	10	E	10	10	10	10	10	
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200g/m ²								
5211.1	- Unbleached:								
5211.11.00	-- Plain weave	10	E	10	10	10	10	10	
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.19.00	-- Other fabrics	10	E	10	10	10	10	10	
5211.20	- Bleached:								
5211.20.10	-- Plain weave	10	E	10	10	10	10	10	
5211.20.20	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.20.90	-- Other	10	E	10	10	10	10	10	
5211.3	- Dyed:								
5211.31.00	-- Plain weave	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.39.00	-- Other fabrics	10	E	10	10	10	10	10	
5211.4	- Of yarns of different colours:								
5211.41.00	-- Plain weave	10	E	10	10	10	10	10	
5211.42.00	-- Denim	10	E	10	10	10	10	10	
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.49.00	-- Other fabrics	10	E	10	10	10	10	10	
5211.5	- Printed:								
5211.51.00	-- Plain weave	10	E	10	10	10	10	10	
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.59.00	-- Other fabrics	10	E	10	10	10	10	10	
5212	OTHER WOVEN FABRICS OF COTTON								
5212.1	- Weighing 200 g/m ² or less								
5212.11.00	-- Unbleached	10	E	10	10	10	10	10	
5212.12.00	-- Bleached	10	E	10	10	10	10	10	
5212.13.00	-- Dyed	10	E	10	10	10	10	10	
5212.14.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5212.15.00	-- Printed	10	E	10	10	10	10	10	
5212.2	- Weighing more than 200 g/m ² :								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5212.21.00	-- Unbleached	10	E	10	10	10	10	10	
5212.22.00	-- Bleached	10	E	10	10	10	10	10	
5212.23.00	-- Dyed	10	E	10	10	10	10	10	
5212.24.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5212.25.00	-- Printed	10	E	10	10	10	10	10	
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5301.10.00	- Flax, raw or retted	0	A	0	0	0	0	0	
5301.2	- Flax, broken, scutched, hackled or otherwise processed, but not spun:								
5301.21.00	-- Broken or scutched	0	A	0	0	0	0	0	
5301.29.00	-- Other	0	A	0	0	0	0	0	
5301.30.00	- Flax tow and waste	0	A	0	0	0	0	0	
53.02	TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5302.10.00	- True hemp, raw or retted	0	A	0	0	0	0	0	
5302.90.00	- Other	0	A	0	0	0	0	0	
53.03	JUTE AND OTHER TEXTILE BAST FIBERS (EXCLUDING FLAX, TRUE HEMP AND RAMIE); RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).								
5303.10	- Jute and other textile bast fibres, raw or retted								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5303.10.10	-- Kenaf	0	A	0	0	0	0	0	
5303.10.90	-- Other	0	A	0	0	0	0	0	
5303.90.00	- Other	0	A	0	0	0	0	0	
53.05	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5305.00.1	- Sisal and other textile fibres of the genus agave, raw:								
5305.00.11	-- Cabuya and henequen	0	A	0	0	0	0	0	
5305.00.19	-- Other	0	A	0	0	0	0	0	
5305.00.2	- Of coconut:								
5305.00.21	-- Raw	0	A	0	0	0	0	0	
5305.00.29	-- Other	0	A	0	0	0	0	0	
5305.00.3	- Of abaca:								
5305.00.31	-- Raw	0	A	0	0	0	0	0	
5305.00.39	-- Other	0	A	0	0	0	0	0	
5305.00.90	- Other	0	A	0	0	0	0	0	
53.06	FLAX YARN								
5306.10.00	- Single	5	C	5	5	5	5	5	
5306.20.00	- Multiple (folded) or cabled	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03								
5307.10.00	- Single	15	C	5	5	5	5	5	
5307.20.00	- Multiple (folded) or cabled	15	C	5	5	5	5	5	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN								
5308.10.00	- Coir yarn	15	C	5	5	5	5	5	
5308.20.00	- Yarn of true hemp	5	C	5	5	5	5	5	
5308.90	- Other:								
5308.90.10	-- Ramie yarn	5	C	5	5	5	5	5	
5308.90.90	-- Other	15	C	5	5	5	5	5	
53.09	WOVEN FABRICS OF FLAX								
5309.1	- Containing 85 % or more by weight of flax:								
5309.11.00	-- Unbleached or bleached	10	C	10	10	10	10	10	
5309.19.00	-- Other	15	C	10	5	10	15	5	
5309.2	- Containing less than 85 % by weight of flax:								
5309.21.00	-- Unbleached or bleached	10	C	10	10	10	10	10	
5309.29.00	-- Other	10	C	10	10	10	10	10	
53.10	WOVEN FABRICS OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03								
5310.10.00	- Unbleached	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5310.90.00	- Other	10	C	10	10	10	10	10	
53.11	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBERS; WOVEN FABRICS OF PAPER YARN								
5311.00.10	- Woven fabrics of paper yarn:	10	C	10	10	10	10	10	
5311.00.90	- Other	10	C	10	10	10	10	10	
54.01	SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.								
5401.10	- Of synthetic filaments:								
5401.10.10	-- Not put up for retail sale	5	C	5	5	5	5	5	
5401.10.20	-- Put up for retail sale	5	C	5	5	5	5	5	
5401.20	- Of artificial filaments:								
5401.20.10	-- Not put up for retail sale	5	C	5	5	5	5	5	
5401.20.20	-- Put up for retail sale	5	C	5	5	5	5	5	
54.02	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.								
5402.1	- High tenacity yarn of nylon or other polyamides:								
5402.11.00	-- Of aramids	0	A	0	0	0	0	0	
5402.19.00	-- Other	0	A	0	0	0	0	0	
5402.20.00	- High tenacity yarn of polyesters	0	A	0	0	0	0	0	
5402.3	- Textured yarn:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	C	5	5	5	5	5	
5402.32.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	C	5	5	5	5	5	
5402.33.00	-- Of polyesters	0	A	0	0	0	0	0	
5402.34.00	-- Of polypropylene	5	E	5	5	5	5	5	
5402.39.00	-- Other	5	E	5	5	5	5	5	
5402.4	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:								
5402.44	-- Of elastomers:								
5402.44.10	--- Of nylon or other polyamides	0	A	0	0	0	0	0	
5402.44.20	--- Of polyesters, partially oriented	0	A	0	0	0	0	0	
5402.44.30	--- Of other polyesters	5	C	5	5	5	5	5	
5402.44.90	--- Other	5	C	5	5	5	5	5	
5402.45.00	-- Other, of nylon or other polyamides	0	A	0	0	0	0	0	
5402.46.00	-- Other, of partially oriented polyesters	0	A	0	0	0	0	0	
5402.47.00	-- Other, of polyesters	5	C	5	5	5	5	5	
5402.48.00	-- Other, of polypropylene	5	C	5	5	5	5	5	
5402.49.00	-- Other	5	C	5	5	5	5	5	
5402.5	- Other yarn, single, with a twist exceeding 50 turns per metre:								
5402.51.00	-- Of nylon or other polyamides	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5402.52.00	-- Of polyesters	15	C	5	5	5	5	5	
5402.59.00	-- Other	5	C	5	5	5	5	5	
5402.6	- Other yarn, multiple (folded) or cabled:								
5402.61.00	-- Of nylon or other polyamides	5	C	5	5	5	5	5	
5402.62.00	-- Of polyesters	5	C	5	5	5	5	5	
5402.69.00	-- Other	5	C	5	5	5	5	5	
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX								
5403.10.00	- High tenacity yarn of viscose rayon	0	A	0	0	0	0	0	
5403.3	- Other yarn, single:								
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5	C	5	5	5	5	5	
5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per meter	5	C	5	5	5	5	5	
5403.33	-- Of cellulose acetate:								
5403.33.10	--- Textured yarn	5	C	5	5	5	5	5	
5403.33.90	--- Other	0	A	0	0	0	0	0	
5403.39.00	-- Other	5	C	5	5	5	5	5	
5403.4	- Other yarn, multiple (folded) or cabled:								
5403.41.00	-- Of viscose rayon	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5403.42.00	-- Of cellulose acetate	5	C	5	5	5	5	5	
5403.49.00	-- Other	5	C	5	5	5	5	5	
54.04	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM								
5404.1	- Monofilaments:								
5404.11.00	-- Of elastomers	15	C	5	5	5	5	5	
5404.12.00	-- Other, of polypropylene	15	C	5	5	5	5	5	
5404.19	-- Other:								
5404.19.10	--- Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0,31 mm, for toothbrushes	0	A	0	0	0	0	0	
5404.19.90	--- Other	15	C	5	5	5	5	5	
5404.90.00	- Other	15	C	5	5	5	5	5	
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	15	C	5	5	5	5	5	
54.06	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.								
5406.00.10	- Synthetic filament yarn	5	C	5	5	5	5	5	
5406.00.20	- Artificial filament yarn	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
54.07	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04								
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A	0	0	0	0	0	
5407.20.00	- Woven fabrics obtained from strip or the like	10	C	10	10	10	10	10	
5407.30.00	- Fabrics specified in Note 9 to Section XI	10	E	10	10	10	10	10	
5407.4	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:								
5407.41	- -Unbleached or bleached:								
5407.41.10	--- Of a density exceeding 70 yarns per cm ²	10	E	10	10	10	10	10	
5407.41.90	--- Other	10	E	10	10	10	10	10	
5407.42.00	-- Dyed	10	E	10	10	10	10	10	
5407.43.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5407.44.00	-- Printed	10	E	10	10	10	10	10	
5407.5	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:								
5407.51.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5407.52.00	-- Dyed	10	E	10	10	10	10	10	
5407.53.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5407.54.00	-- Printed	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5407.6	- Other woven fabrics, containing 85 % or more by weight of polyester filaments:								
5407.61.00	-- Containing 85 % or more by weight of non-textured polyester filaments	10	E	10	10	10	10	10	
5407.69.00	-- Other	10	E	10	10	10	10	10	
5407.7	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:								
5407.71	-- Unbleached or bleached:								
5407.71.10	---- Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	E	10	10	10	10	10	
5407.71.90	---- Other	10	E	10	10	10	10	10	
5407.72	-- Dyed:								
5407.72.10	---- Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	E	10	10	10	10	10	
5407.72.90	---- Other	10	E	10	10	10	10	10	
5407.73	-- Of yarns of different colours:								
5407.73.10	---- Of a kind used in the manufacture of tyres, weighing 200 g/m ² or more	0	A	0	0	0	0	0	
5407.73.90	---- Other	10	C	10	10	10	10	10	
5407.74.00	-- Printed	15	E	10	5	10	15	5	
5407.8	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:								
5407.81.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5407.82.00	-- Dyed	10	E	10	10	10	10	10	
5407.83.00	-- Of yarns of different colours	10	C	10	10	10	10	10	
5407.84.00	-- Printed	10	E	10	10	10	10	10	
5407.9	- Other woven fabrics:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5407.91.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5407.92.00	-- Dyed	10	E	10	10	10	10	10	
5407.93.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5407.94.00	-- Printed	10	E	10	10	10	10	10	
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05								
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A	0	0	0	0	0	
5408.2	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:								
5408.21.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5408.22.00	-- Dyed	10	E	10	10	10	10	10	
5408.23.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5408.24.00	-- Printed	10	E	10	10	10	10	10	
5408.3	- Other woven fabrics:								
5408.31.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5408.32	-- Dyed:								
5408.32.10	--- Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	E	10	10	10	10	10	
5408.32.90	--- Other	10	E	10	10	10	10	10	
5408.33	-- Of yarns of different colours:								
5408.33.10	--- Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	E	10	10	10	10	10	
5408.33.90	--- Other	10	E	10	10	10	10	10	
5408.34.00	-- Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
55.01	SYNTHETIC FILAMENT TOW								
5501.10.00	- Of nylon or other polyamides	0	A	0	0	0	0	0	
5501.20.00	- Of polyesters	0	A	0	0	0	0	0	
5501.30.00	- Acrylic or modacrylic	0	A	0	0	0	0	0	
5501.40.00	- Of polypropylene	0	A	0	0	0	0	0	
5501.90.00	- Other	0	A	0	0	0	0	0	
5502.00.00	ARTIFICIAL FILAMENT TOW	0	A	0	0	0	0	0	
55.03	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5503.1	- Of nylon or other polyamides:								
5503.11.00	-- Of aramids	0	A	0	0	0	0	0	
5503.19.00	-- Other	0	A	0	0	0	0	0	
5503.20.00	- Of polyesters	0	A	0	0	0	0	0	
5503.30.00	- Acrylic or modacrylic	0	A	0	0	0	0	0	
5503.40.00	- Of polypropylene	0	A	0	0	0	0	0	
5503.90.00	- Other	0	A	0	0	0	0	0	
55.04	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5504.10.00	- Of viscose rayon	0	A	0	0	0	0	0	
5504.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
55.05	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES								
5505.10.00	- Of synthetic fibres	0	A	0	0	0	0	0	
5505.20.00	- Of artificial fibres	0	A	0	0	0	0	0	
55.06	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5506.10.00	- Of nylon or other polyamides	0	A	0	0	0	0	0	
5506.20.00	- Of polyesters	0	A	0	0	0	0	0	
5506.30.00	- Acrylic or modacrylic	0	A	0	0	0	0	0	
5506.90.00	- Other	0	A	0	0	0	0	0	
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	A	0	0	0	0	0	
55.08	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE								
5508.10	- Of synthetic staple fibres:								
5508.10.10	-- Not put up for retail sale	5	C	5	5	5	5	5	
5508.10.20	-- Put up for retail sale	5	C	5	5	5	5	5	
5508.20	- Of artificial staple fibres:								
5508.20.10	-- Not put up for retail sale	15	C	5	5	5	5	5	
5508.20.20	-- Put up for retail sale	15	C	5	5	5	5	5	
55.09	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5509.1	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides;								
5509.11.00	-- Single	5	C	5	5	5	5	5	
5509.12.00	-- Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.2	- Containing 85 % or more by weight of polyester staple fibres;								
5509.21.00	-- Single	5	C	5	5	5	5	5	
5509.22.00	-- Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.3	- Containing 85 % or more by weight of staple fibres of acrylic or modacrylic;								
5509.31.00	-- Single	5	C	5	5	5	5	5	
5509.32.00	-- Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.4	- Other yarn, containing 85 % or more by weight of synthetic staple fibres;								
5509.41.00	-- Single	5	C	5	5	5	5	5	
5509.42.00	-- Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.5	- Other yarn, of polyester staple fibres;								
5509.51.00	-- Mixed mainly or solely with artificial staple fibres	5	C	5	5	5	5	5	
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.53.00	-- Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.59.00	-- Other	5	C	5	5	5	5	5	
5509.6	- Other yarn, of acrylic or modacrylic staple fibres;								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.62.00	-- Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.69.00	-- Other	5	C	5	5	5	5	5	
5509.9	- Other yarn:								
5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.92.00	-- Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.99.00	-- Other	5	C	5	5	5	5	5	
55.10	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE								
5510.1	- Containing 85 % or more by weight of artificial staple fibres:								
5510.11.00	-- Single	5	C	5	5	5	5	5	
5510.12.00	-- Multiple (folded) or cabled	5	C	5	5	5	5	5	
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5510.90.00	- Other yarn	5	C	5	5	5	5	5	
55.11	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE								
5511.10.00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	C	5	5	5	5	5	
5511.20.00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5511.30.00	- Of artificial staple fibres	5	C	5	5	5	5	5	
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES								
5512.1	- Containing 85 % or more by weight of polyester staple fibres:								
5512.11.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5512.19	-- Other:								
5512.19.10	--- Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m ² or more	5	C	5	5	5	5	5	
5512.19.90	--- Other	10	E	10	10	10	10	10	
5512.2	- Containing 85 % or more by weight of staple fibres of acrylic or modacrylic:								
5512.21.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5512.29.00	-- Other	10	E	10	10	10	10	10	
5512.9	- Other:								
5512.91.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5512.99.00	-- Other	10	E	10	10	10	10	10	
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m ²								
5513.1	- Unbleached or bleached:								
5513.11.00	-- Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.13.00	-- Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.19.00	-- Other fabrics	10	E	10	10	10	10	10	
5513.2	- Dyed:								
5513.21.00	-- Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.23	-- Other woven fabrics of polyester staple fibres:								
5513.23.10	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.23.90	--- Other	10	E	10	10	10	10	10	
5513.29.00	-- Other fabrics	10	E	10	10	10	10	10	
5513.3	- Of yarns of different colours:								
5513.31.00	-- Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.39	-- Other fabrics:								
5513.39.10	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.39.20	-- Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.39.90	--- Other	10	E	10	10	10	10	10	
5513.4	- Printed:								
5513.41.00	-- Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.49	-- Other fabrics:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5513.49.10	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.49.20	--- Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.49.90	--- Other	10	E	10	10	10	10	10	
55.14	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m ²								
5514.1	- Unbleached or bleached:								
5514.11	-- Of polyester staple fibres, plain weave:								
5514.11.10	--- Of a weight exceeding 200 g/m ²	10	E	10	10	10	10	10	
5514.11.90	--- Other	10	E	10	10	10	10	10	
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.19	-- Other fabrics:								
5514.19.10	--- Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.19.90	--- Other	10	E	10	10	10	10	10	
5514.2	- Dyed:								
5514.21.00	-- Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.23.00	-- Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.29.00	-- Other fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5514.30	- Of yarns of different colours:								
5514.30.10	-- Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.30.2	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres								
5514.30.21	--- Weighing 400 g/m ² or more	5	E	5	5	5	5	5	
5514.30.29	--- Other	10	E	10	10	10	10	10	
5514.30.30	-- Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.30.90	-- Other	10	E	10	10	10	10	10	
5514.4	- Printed:								
5514.41.00	-- Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.43.00	-- Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.49.00	-- Other fabrics	10	E	10	10	10	10	10	
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES								
5515.1	- Of polyester staple fibres:								
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	10	E	10	10	10	10	10	
5515.12.00	-- Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	10	C	10	10	10	10	10	
5515.19.00	-- Other	10	E	10	10	10	10	10	
5515.2	- Of acrylic or modacrylic staple fibres:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5515.21.00	-- Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	10	E	10	10	10	10	10	
5515.29.00	-- Other	10	E	10	10	10	10	10	
5515.9	- Other woven fabrics:								
5515.91.00	-- Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5515.99	-- Other:								
5515.99.10	--- Mixed mainly or solely with wool or fine animal hair	10	E	10	10	10	10	10	
5515.99.90	--- Other	10	E	10	10	10	10	10	
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES								
5516.1	- Containing 85 % or more by weight of artificial staple fibres:								
5516.11.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5516.12.00	-- Dyed	10	E	10	10	10	10	10	
5516.13	-- Of yarns of different colours:								
5516.13.10	--- Weighing 400 g/m ² or more	5	E	5	5	5	5	5	
5516.13.90	--- Other	10	E	10	10	10	10	10	
5516.14.00	-- Printed	10	E	10	10	10	10	10	
5516.2	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:								
5516.21.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5516.22.00	-- Dyed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5516.23	-- Of yarns of different colours:								
5516.23.10	--- Weighing 400 g/m ² or more	5	E	5	5	5	5	5	
5516.23.90	--- Other	10	E	10	10	10	10	10	
5516.24.00	-- Printed	10	E	10	10	10	10	10	
5516.3	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:								
5516.31.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5516.32.00	-- Dyed	10	E	10	10	10	10	10	
5516.33.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5516.34.00	-- Printed	10	E	10	10	10	10	10	
5516.4	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:								
5516.41.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5516.42.00	-- Dyed	10	E	10	10	10	10	10	
5516.43	-- Of yarns of different colours:								
5516.43.10	--- Weighing 400 g/m ² or more	5	E	5	5	5	5	5	
5516.43.90	--- Other	10	E	10	10	10	10	10	
5516.44.00	-- Printed	10	E	10	10	10	10	10	
5516.9	- Other:								
5516.91.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
5516.92.00	-- Dyed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5516.93.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
5516.94.00	-- Printed	10	E	10	10	10	10	10	
56.01	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF: TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS								
5601.10	- Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles, of wadding:								
5601.10.10	-- Diapers for adults	0	A	0	0	0	0	0	
5601.10.90	-- Other	15	C	15	15	15	15	15	
5601.2	- Wadding: other articles of wadding:								
5601.21	-- Of cotton:								
5601.21.1	--- Wadding:								
5601.21.11	----- Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C	5	5	5	5	5	
5601.21.19	----- Other	0	A	0	0	0	0	0	
5601.21.2	--- Articles of wadding:								
5601.21.21	---- Cylinders for cigarette filters, whether or not containing activated carbon	5	C	5	5	5	5	5	
5601.21.29	----- Other	15	C	15	15	15	15	15	
5601.22	-- Of man-made fibres:								
5601.22.1	--- Wadding:								
5601.22.11	----- Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5601.22.19	----- Other	0	A	0	0	0	0	0	
5601.22.2	--- Articles of wadding:								
5601.22.21	--- Cylinders for cigarette filters, whether or not containing activated carbon	15	C	5	5	5	5	5	
5601.22.29	----- Other	15	C	15	15	15	15	15	
5601.29	-- Other:								
5601.29.10	--- Wadding:	15	C	5	5	5	5	5	
5601.29.20	--- Articles of wadding	15	C	15	15	15	15	15	
5601.30.00	- Textile flock and dust and mill neps	15	C	5	5	5	5	5	
56.02	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED								
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	15	C	5	5	5	5	5	
5602.2	- Other felt, not impregnated, coated, covered or laminated:								
5602.21.00	-- Of wool or fine animal hair	15	C	5	5	5	5	5	
5602.29.00	-- Of other textile materials	5	C	5	5	5	5	5	
5602.90	- Other:								
5602.90.10	--- Covered with thermoplastics, of a thickness exceeding 0,15 mm, weighing more than 350 g/m ²	0	A	0	0	0	0	0	
5602.90.20	-- Impregnated	0	A	0	0	0	0	0	
5602.90.90	-- Other	15	C	5	5	5	5	5	
56.03	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5603.1	- Of man-made fibres:								
5603.11.00	-- Weighing not more than 25 g/m ²	0	A	0	0	0	0	0	
5603.12.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A	0	0	0	0	0	
5603.13.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A	0	0	0	0	0	
5603.14.00	-- Weighing more than 150 g/m ²	0	A	0	0	0	0	0	
5603.9	- Other:								
5603.91.00	-- Weighing not more than 25 g/m ²	0	A	0	0	0	0	0	
5603.92.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A	0	0	0	0	0	
5603.93.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A	0	0	0	0	0	
5603.94.00	-- Weighing more than 150 g/m ²	0	A	0	0	0	0	0	
56.04	RUBBER THREAD AND CORD, TEXTILE COVERED: TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS								
5604.10.00	- Rubber thread and cord, textile-covered	10	C	10	10	10	10	10	
5604.90	- Other:								
5604.90.10	-- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A	0	0	0	0	0	
5604.90.90	-- Other	10	C	10	10	10	10	10	
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	5	C	5	5	5	5	5	
56.07	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS								
5607.2	- Of sisal or other textile fibres of the genus <i>Agave</i> :								
5607.21.00	-- Binder or baler twine	15	E	15	15	15	15	15	
5607.29.00	-- Other	15	E	15	15	15	15	15	
5607.4	- Of polyethylene or polypropylene:								
5607.41.00	-- Binder or baler twine	15	E	15	15	15	15	15	
5607.49.00	-- Other	15	E	15	15	15	15	15	
5607.50.00	- Of other synthetic fibres	15	E	15	15	15	15	15	
5607.90	- Other:								
5607.90.10	-- Of jute or of other textile bast fibres of heading 53.03	15	C	15	15	15	15	15	
5607.90.90	-- Other	15	C	15	15	15	15	15	
56.08	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS								
5608.1	- Of man-made textile materials:								
5608.11.00	-- Made up fishing nets	15	C	5	5	5	5	5	
5608.19.00	-- Other	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5608.90.00	- Other	15	C	15	15	15	15	15	
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C	15	15	15	15	15	
57.01	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP								
5701.10.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
5701.90.00	- Of other textile materials	15	E	15	15	15	15	15	
57.02	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS								
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	E	15	15	15	15	15	
5702.20.00	- Floor coverings of coconut fibres (coir)	15	E	15	15	15	15	15	
5702.3	- Other, of pile construction, not made up:								
5702.31.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.32.00	-- Of man-made textile materials	15	E	15	15	15	15	15	
5702.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
5702.4	- Other, of pile construction, made up:								
5702.41.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.42.00	-- Of man-made textile materials	15	E	15	15	15	15	15	
5702.49.00	-- Of other textile materials	15	E	15	15	15	15	15	
5702.50	- Other, not of pile construction, not made up:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5702.50.10	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.50.20	-- Of man-made textile materials	15	E	15	15	15	15	15	
5702.50.90	-- Other	15	E	15	15	15	15	15	
5702.9	- Other, not of pile construction, made up:								
5702.91.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.92.00	-- Of man-made textile materials	15	E	15	15	15	15	15	
5702.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
57.03	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP								
5703.10.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
5703.20.00	- Of nylon or other polyamides	15	E	15	15	15	15	15	
5703.30.00	- Of other man-made textile materials	15	E	15	15	15	15	15	
5703.90.00	- Of other textile materials	15	E	15	15	15	15	15	
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP								
5704.10.00	- Having a maximum surface area of 0.3 m ²	15	E	15	15	15	15	15	
5704.90.00	- Other	15	E	15	15	15	15	15	
5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	E	15	15	15	15	15	
58.01	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06								
5801.10.00	- Of wool or fine animal hair	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5801.2	- Of cotton:								
5801.21.00	-- Uncut weft pile fabrics	10	C	10	10	10	10	10	
5801.22.00	-- Cut corduroy	20	C	0	20	10	10	5	
5801.23	-- Other weft pile fabrics								
5801.23.10	--- With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5801.23.90	--- Other	10	C	10	10	10	10	10	
5801.24.00	-- Warp pile fabrics, épinglé (uncut)	10	C	10	10	10	10	10	
5801.25	-- Warp pile fabrics, cut:								
5801.25.10	--- With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5801.25.90	--- Other	10	C	10	10	10	10	10	
5801.26.00	-- Chenille fabrics	10	C	10	10	10	10	10	
5801.3	- Of man-made fibres:								
5801.31.00	-- Uncut weft pile fabrics	10	C	10	10	10	10	10	
5801.32.00	-- Cut corduroy	20	C	0	20	10	10	5	
5801.33.00	-- Other weft pile fabrics	10	C	10	10	10	10	10	
5801.34	-- Warp pile fabrics, épinglé (uncut)								
5801.34.10	--- For closing by pressure ("Velcro")	0	A	0	0	0	0	0	
5801.34.90	--- Other	10	C	10	10	10	10	10	
5801.35	-- Warp pile fabrics, cut:								
5801.35.10	--- With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5801.35.20	--- Other, in the piece, of a width exceeding 350 cm, weighing more than 130 g/m ²	10	C	10	10	10	10	10	
5801.35.90	--- Other	10	C	10	0	10	10	10	
5801.36.00	-- Chenille fabrics	10	C	10	10	10	10	10	
5801.90.00	- Of other textile materials	10	C	10	10	10	10	10	
58.02	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03								
5802.1	- Terry towelling and similar woven terry fabrics, of cotton:								
5802.11.00	-- Unbleached	10	E	10	10	10	10	10	
5802.19.00	-- Other	10	E	10	10	10	10	10	
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	10	E	10	10	10	10	10	
5802.30.00	- Tufted textile fabrics	10	E	10	10	10	10	10	
58.03	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06								
5803.00.10	- Of cotton	10	E	10	10	10	10	10	
5803.00.90	- Other	10	E	10	10	10	10	10	
58.04	TULLES AND OTHER NET FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06								
5804.10.00	- Tulle and other net fabrics	10	E	10	10	10	10	10	
5804.2	- Mechanically made lace:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5804.21.00	-- Of man-made fibres	10	E	10	10	10	10	10	
5804.29.00	-- Of other textile materials	10	E	10	10	10	10	10	
5804.30.00	- Hand-made lace	10	E	10	10	10	10	10	
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	C	15	15	15	15	15	
58.06	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)								
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:								
5806.10.10	--- Of a width of less than 10 cm, with pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5806.10.20	-- For closing by pressure ("Velcro")	0	A	0	0	0	0	0	
5806.10.90	-- Other	10	C	10	10	10	10	10	
5806.20.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	E	10	10	10	10	10	
5806.3	- Other woven fabrics:								
5806.31	-- Of cotton:								
5806.31.10	--- Of a density exceeding 75 yarns per cm ²	5	C	5	5	5	5	5	
5806.31.90	--- Other	10	C	10	10	10	10	10	
5806.32	-- Of man-made fibres:								
5806.32.10	--- Of polyamides, of a density exceeding 75 yarns per cm ²	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5806.32.90	--- Other	10	C	10	10	10	10	10	
5806.39.00	-- Of other textile materials	10	C	10	10	10	10	10	
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C	10	10	10	10	10	
58.07	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED								
5807.10.00	- Woven	10	E	10	10	10	10	10	
5807.90.00	- Other	10	E	10	10	10	10	10	
58.08	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES								
5808.10.00	- Braids in the piece	10	C	10	10	10	10	10	
5808.90.00	- Other	10	C	10	10	10	10	10	
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	C	10	10	10	10	10	
58.10	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS								
5810.10.00	- Embroidery without visible ground	10	C	10	10	10	10	10	
5810.9	- Other embroidery:								
5810.91.00	-- Of cotton	10	C	10	10	10	10	10	
5810.92.00	-- Of man-made fibres	10	C	10	10	10	10	10	
5810.99.00	-- Of other textile materials	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
58.11	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10								
5811.00.10	- Of dipped fabrics	10	C	10	10	10	10	10	
5811.00.90	- Other	10	C	10	10	10	10	10	
59.01	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE: TRACING CLOTH: PREPARED PAINTING CANVAS: BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS								
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	C	5	5	5	5	5	
5901.90.00	- Other	15	C	5	5	5	5	5	
59.02	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON								
5902.10.00	- Of nylon or other polyamides	0	A	0	0	0	0	0	
5902.20.00	- Of polyesters	0	A	0	0	0	0	0	
5902.90.00	- Other	0	A	0	0	0	0	0	
59.03	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02								
5903.10.00	- With poly(vinyl chloride)	5	C	5	5	5	5	5	
5903.20.00	- With polyurethane	10	C	10	10	10	10	10	
5903.90	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5903.90.10	-- Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	5	C	5	5	5	5	5	
5903.90.20	-- Other, of polyamides, of a density exceeding 35 yarns per cm ²	5	C	5	5	5	5	5	
5903.90.30	-- Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	C	10	10	10	10	10	
5903.90.90	-- Other	10	C	10	10	10	10	10	
59.04	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERING CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE								
5904.10.00	- Linoleum	0	A	0	0	0	0	0	
5904.90.00	- Other	10	C	10	10	10	10	10	
5905.00.00	TEXTILE WALL COVERINGS	10	C	10	10	10	10	10	
59.06	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02								
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10	C	10	10	10	10	10	
5906.9	- Other:								
5906.91.00	--- Knitted or crocheted	10	C	10	10	10	10	10	
5906.99	--- Other:								
5906.99.10	---- Of polyamides or viscose rayon, weighing 150 g/m ² or more but not more than 500 g/m ²	5	C	5	5	5	5	5	
5906.99.20	---- Flannel	10	C	10	10	10	10	10	
5906.99.30	---- Rubberised nylon fabrics of a kind used in the manufacture of tyres	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5906.99.90	--- Other	10	C	10	10	10	10	10	
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	10	C	10	0	10	10	10	
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5	C	5	5	5	5	5	
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	0	A	0	0	0	0	0	
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	0	A	0	0	0	0	0	
59.11	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER								
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	E	5	5	5	5	5	
5911.20.00	- Bolting cloth, whether or not made up	5	C	5	5	5	5	5	
5911.3	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement):								
5911.31.00	-- Weighing less than 650 g/m ²	0	A	0	0	0	0	0	
5911.32.00	-- Weighing 650 g/m ² or more	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5911.40.00	- Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	0	A	0	0	0	0	0	
5911.90.00	- Other	0	A	0	0	0	0	0	
60.01	PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS, KNITTED OR CROCHETED								
6001.10.00	- "Long pile" fabrics	10	E	10	10	10	10	10	
6001.2	- Looped pile fabrics:								
6001.21.00	-- Of cotton	10	E	10	10	10	10	10	
6001.22.00	-- Of man-made fibres	10	E	10	10	10	10	10	
6001.29.00	-- Of other textile materials	10	E	10	10	10	10	10	
6001.9	- Other:								
6001.91	-- Of cotton:								
6001.91.10	--- With pile fibres of a length exceeding 3 mm	10	E	10	10	10	10	10	
6001.91.90	--- Other	10	E	10	10	10	10	10	
6001.92	-- Of man-made fibres:								
6001.92.10	--- With pile fibres of a length exceeding 3 mm	15	E	10	5	10	15	5	
6001.92.90	--- Other	10	E	10	10	10	10	10	
6001.99.00	-- Of other textile materials	10	E	10	10	10	10	10	
60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6002.40	- Containing by weight 5 % or more of elastomeric yarn, without rubber thread:								
6002.40.1	-- With polyurethane ("lycra"):								
6002.40.11	--- Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A	0	0	0	0	0	
6002.40.19	--- Other	10	E	10	10	10	10	10	
6002.40.90	-- Other	10	E	10	10	10	10	10	
6002.90.00	- Other	10	E	10	10	10	10	10	
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02								
6003.10.00	- Of wool or fine animal hair	10	E	10	10	10	10	10	
6003.20.00	- Of cotton	10	E	10	10	10	10	10	
6003.30.00	- Of synthetic fibres	10	E	10	10	10	10	10	
6003.40.00	- Of artificial fibres	10	E	10	10	10	10	10	
6003.90.00	- Other	10	E	10	10	10	10	10	
60.04	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01								
6004.10	- Containing by weight 5 % or more of elastomeric yarn, without rubber thread:								
6004.10.10	-- With polyurethane ("lycra")	5	C	5	5	5	5	5	
6004.10.90	-- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6004.90.00	- Other	10	E	10	10	10	10	10	
60.05	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04								
6005.2	- Of cotton:								
6005.21.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
6005.22.00	-- Dyed	10	E	10	10	10	10	10	
6005.23.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
6005.24.00	-- Printed	10	E	10	10	10	10	10	
6005.3	- Of synthetic fibres:								
6005.31.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
6005.32.00	-- Dyed	10	E	10	10	10	10	10	
6005.33.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
6005.34.00	-- Printed	10	E	10	10	10	10	10	
6005.4	- Of artificial fibres:								
6005.41.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
6005.42.00	-- Dyed	10	E	10	10	10	10	10	
6005.43.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
6005.44.00	-- Printed	10	E	10	10	10	10	10	
6005.90	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6005.90.10	-- Of wool or fine animal hair	10	E	10	10	10	10	10	
6005.90.90	-- Other	10	E	10	10	10	10	10	
60.06	OTHER KNITTED OR CROCHETED FABRICS								
6006.10.00	- Of wool or fine animal hair	10	E	10	10	10	10	10	
6006.2	- Of cotton:								
6006.21.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
6006.22.00	-- Dyed	10	E	10	10	10	10	10	
6006.23.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
6006.24.00	-- Printed	10	E	10	10	10	10	10	
6006.3	- Of synthetic fibres:								
6006.31.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
6006.32.00	-- Dyed	10	E	10	10	10	10	10	
6006.33.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
6006.34.00	-- Printed	10	E	10	10	10	10	10	
6006.4	- Of artificial fibres:								
6006.41.00	-- Unbleached or bleached	10	E	10	10	10	10	10	
6006.42.00	-- Dyed	10	E	10	10	10	10	10	
6006.43.00	-- Of yarns of different colours	10	E	10	10	10	10	10	
6006.44.00	-- Printed	10	E	10	10	10	10	10	
6006.90.00	- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03								
6101.20.00	- Of cotton	15	E	15	15	15	15	15	
6101.30.00	- Of man-made fibres	15	E	15	15	15	15	15	
6101.90	- Of other textile materials;								
6101.90.10	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6101.90.90	-- Other	15	E	15	15	15	15	15	
61.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04								
6102.10.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
6102.20.00	- Of cotton	15	E	15	15	15	15	15	
6102.30.00	- Of man-made fibres	15	E	15	15	15	15	15	
6102.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED								
6103.10	- Suits (two-piece or three-piece):								
6103.10.10	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.10.20	- Of synthetic fibres	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6103.10.90	-- Of other textile materials	15	E	15	15	15	15	15	
6103.2	- Ensembles:								
6103.22.00	-- Of cotton	15	E	15	15	15	15	15	
6103.23.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6103.29	-- Of other textile materials:								
6103.29.10	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.29.90	--- Other	15	E	15	15	15	15	15	
6103.3	- Jackets and blazers:								
6103.31.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.32.00	-- Of cotton	15	E	15	15	15	15	15	
6103.33.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6103.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
6103.4	- Trousers, bib and brace overalls, breeches and shorts:								
6103.41.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.42.00	-- Of cotton	15	E	15	15	15	15	15	
6103.43.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6103.49.00	-- Of other textile materials	15	E	15	15	15	15	15	
61.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6104.1	- Suits:								
6104.13.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6104.19	-- Of other textile materials:								
6104.19.10	--- Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.19.20	--- Of cotton	15	E	15	15	15	15	15	
6104.19.90	--- Other	15	E	15	15	15	15	15	
6104.2	- Ensembles:								
6104.22.00	-- Of cotton	15	E	15	15	15	15	15	
6104.23.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6104.29	-- Of other textile materials:								
6104.29.10	--- Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.29.90	--- Other	15	E	15	15	15	15	15	
6104.3	- Jackets and blazers:								
6104.31.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.32.00	-- Of cotton	15	C	15	15	15	15	15	
6104.33.00	-- Of synthetic fibres	15	C	15	15	15	15	15	
6104.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
6104.4	Dresses:								
6104.41.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.42.00	-- Of cotton	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6104.43.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6104.44.00	-- Of artificial fibres	15	E	15	15	15	15	15	
6104.49.00	-- Of other textile materials	15	E	15	15	15	15	15	
6104.5	- Skirts and divided skirts:								
6104.51.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.52.00	-- Of cotton	15	E	15	15	15	15	15	
6104.53.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6104.59.00	-- Of other textile materials	15	E	15	15	15	15	15	
6104.6	- Trousers, bib and brace overalls, breeches and shorts:								
6104.61.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.62.00	-- Of cotton	15	C	15	15	15	15	15	
6104.63.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6104.69.00	-- Of other textile materials	15	E	15	15	15	15	15	
61.05	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED								
6105.10.00	- Of cotton	15	C	15	15	15	15	15	
6105.20.00	- Of man-made fibres	15	E	15	15	15	15	15	
6105.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED								
6106.10.00	- Of cotton	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6106.20.00	- Of man-made fibres	15	C	15	15	15	15	15	
6106.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6107.1	- Underpants and briefs:								
6107.11.00	-- Of cotton	15	E	15	15	15	15	15	
6107.12.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6107.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6107.2	- Nightshirts and pyjamas:								
6107.21.00	-- Of cotton	15	E	15	15	15	15	15	
6107.22.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6107.29.00	-- Of other textile materials	15	E	15	15	15	15	15	
6107.9	- Other:								
6107.91.00	-- Of cotton	15	E	15	15	15	15	15	
6107.99	-- Of other textile materials:								
6107.99.10	-- Of man-made fibres	15	E	15	15	15	15	15	
6107.99.90	--- Other	15	E	15	15	15	15	15	
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGENCE, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6108.1	- Slips and petticoats:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6108.11.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6108.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6108.2	- Briefs and panties:								
6108.21.00	-- Of cotton	15	E	15	15	15	15	15	
6108.22.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6108.29.00	-- Of other textile materials	15	E	15	15	15	15	15	
6108.3	- Nightdresses and pyjamas:								
6108.31.00	-- Of cotton	15	E	15	15	15	15	15	
6108.32.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6108.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
6108.9	- Other:								
6108.91.00	-- Of cotton	15	E	15	15	15	15	15	
6108.92.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6108.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
61.09	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED								
6109.10.00	- Of cotton	15	E	15	15	15	15	15	
6109.90.00	- Of other textile materials	15	C	15	15	15	15	15	
61.10	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6110.1	- Of wool or fine animal hair:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6110.11.00	-- Of wool	15	E	15	15	15	15	15	
6110.12.00	-- Of Kashmir (cashmere) goats	15	E	15	15	15	15	15	
6110.19.00	-- Other	15	E	15	15	15	15	15	
6110.20.00	- Of cotton	15	E	15	15	15	15	15	
6110.30.00	- Of man-made fibres	15	C	15	15	15	15	15	
6110.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.11	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED								
6111.20.00	- Of cotton	15	E	15	15	15	15	15	
6111.30.00	- Of synthetic fibres	15	E	15	15	15	15	15	
6111.90	- Of other textile materials:								
6111.90.10	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6111.90.90	-- Other	15	E	15	15	15	15	15	
61.12	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED								
6112.1	- Track suits:								
6112.11.00	-- Of cotton	15	E	15	15	15	15	15	
6112.12.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6112.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6112.20.00	- Overalls and ski suits	15	E	15	15	15	15	15	
6112.3	- Men's or boys' swimwear:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6112.31.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6112.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
6112.4	- Women's or girls' swimwear:								
6112.41.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6112.49.00	-- Of other textile materials	15	E	15	15	15	15	15	
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	E	15	15	15	15	15	
61.14	OTHER GARMENTS, KNITTED OR CROCHETED								
6114.20.00	- Of cotton	15	E	15	15	15	15	15	
6114.30.00	- Of man-made fibres	15	E	15	15	15	15	15	
6114.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.15	PANTHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS), KNITTED OR CROCHETED								
6115.10	- Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins):								
6115.10.10	-- Stockings for varicose veins	0	A	0	0	0	0	0	
6115.10.90	-- Other	15	E	15	15	15	15	15	
6115.2	- Other pantyhose and tights:								
6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	15	E	15	15	15	15	15	
6115.22.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6115.29.00	-- Of other textile materials	15	E	15	15	15	15	15	
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	E	15	15	15	15	15	
6115.9	- Other:								
6115.94.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6115.95.00	-- Of cotton	15	E	15	15	15	15	15	
6115.96.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6115.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
61.16	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED								
6116.10.00	- Impregnated, coated or covered with plastic or rubber	15	E	15	15	15	15	15	
6116.9	- Other:								
6116.91.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6116.92.00	-- Of cotton	15	E	15	15	15	15	15	
6116.93.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6116.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
61.17	OTHER MADE-UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES								
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	E	15	15	15	15	15	
6117.80	- Other clothing accessories:								
6117.80.10	-- Kneepads and shin guards, other than for sports	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6117.80.20	-- Ties, bow ties and cravats	15	E	15	15	15	15	15	
6117.80.90	-- Other	15	E	15	15	15	15	15	
6117.90.00	- Parts	15	E	15	15	15	15	15	
62.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03								
6201.1	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:								
6201.11.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6201.12.00	-- Of cotton	15	E	15	15	15	15	15	
6201.13.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6201.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6201.9	- Other:								
6201.91.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6201.92.00	-- Of cotton	15	E	15	15	15	15	15	
6201.93.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6201.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
62.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04								
6202.1	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6202.11.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6202.12.00	-- Of cotton	15	E	15	15	15	15	15	
6202.13.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6202.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6202.9	- Other:								
6202.91.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6202.92.00	-- Of cotton	15	E	15	15	15	15	15	
6202.93.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6202.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)								
6203.1	- Suits (two-piece or three-piece):								
6203.11.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.12.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6203.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6203.2	- Ensembles:								
6203.22.00	-- Of cotton	15	E	15	15	15	15	15	
6203.23.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6203.29	-- Of other textile materials:								
6203.29.10	--- Of wool or fine animal hair	15	E	15	15	15	15	15	