

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6203.29.90	--- Other	15	E	15	15	15	15	15	
6203.3	- Jackets and blazers:								
6203.31.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.32.00	-- Of cotton	15	E	15	15	15	15	15	
6203.33.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6203.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
6203.4	- Trousers, bib and brace overalls, breeches and shorts:								
6203.41.00	--- Of wool or fine animal hair	15	C	15	15	15	15	15	
6203.42.00	-- Of cotton	15	C	15	15	15	15	15	
6203.43.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6203.49.00	-- Of other textile materials	15	E	15	15	15	15	15	
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)								
6204.1	- Suits:								
6204.11.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.12.00	-- Of cotton	15	E	15	15	15	15	15	
6204.13.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6204.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6204.2	- Ensembles:								

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6204.21.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.22.00	-- Of cotton	15	E	15	15	15	15	15	
6204.23.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6204.29.00	-- Of other textile materials	15	E	15	15	15	15	15	
6204.3	- Jackets and blazers:								
6204.31.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.32.00	-- Of cotton	15	C	15	15	15	15	15	
6204.33.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6204.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
6204.4	- Dresses:								
6204.41.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.42.00	-- Of cotton	15	E	15	15	15	15	15	
6204.43.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6204.44.00	-- Of artificial fibres	15	E	15	15	15	15	15	
6204.49.00	-- Of other textile materials	15	E	15	15	15	15	15	
6204.5	- Skirts and divided skirts:								
6204.51.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.52.00	-- Of cotton	15	C	15	15	15	15	15	
6204.53.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6204.59.00	-- Of other textile materials	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6204.6	- Trousers, bib and brace overalls, breeches and shorts:								
6204.61.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.62.00	-- Of cotton	15	C	15	15	15	15	15	
6204.63.00	-- Of synthetic fibres	15	C	15	15	15	15	15	
6204.69.00	-- Of other textile materials	15	C	15	15	15	15	15	
6205	MEN'S OR BOYS' SHIRTS								
6205.20.00	- Of cotton	15	C	15	15	15	15	15	
6205.30.00	- Of man-made fibres	15	E	15	15	15	15	15	
6205.90	- Of other textile materials:								
6205.90.10	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6205.90.90	-- Other	15	E	15	15	15	15	15	
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES								
6206.10.00	- Of silk or silk waste	15	E	15	15	15	15	15	
6206.20.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
6206.30.00	- Of cotton	15	C	15	15	15	15	15	
6206.40.00	- Of man-made fibres	15	C	15	15	15	15	15	
6206.90.00	- Of other textile materials	15	E	15	15	15	15	15	
6207	MEN'S OR BOYS' SINGLET'S AND OTHER VESTS, UNDER-PANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6207.1	- Underpants and briefs:								
6207.11.00	-- Of cotton	15	E	15	15	15	15	15	
6207.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6207.2	- Nightshirts and pyjamas:								
6207.21.00	-- Of cotton	15	E	15	15	15	15	15	
6207.22.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6207.29.00	-- Of other textile materials	15	E	15	15	15	15	15	
6207.9	- Other:								
6207.91.00	-- Of cotton	15	E	15	15	15	15	15	
6207.99	-- Of other textile materials:								
6207.99.10	--- Of man-made fibres	15	E	15	15	15	15	15	
6207.99.90	--- Other	15	E	15	15	15	15	15	
6208	WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES								
6208.1	- Slips and petticoats:								
6208.11.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6208.19.00	-- Of other textile materials	15	E	15	15	15	15	15	
6208.2	- Nightdresses and pyjamas:								
6208.21.00	-- Of cotton	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6208.22.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6208.29.00	-- Of other textile materials	15	E	15	15	15	15	15	
6208.9	- Other:								
6208.91.00	-- Of cotton	15	E	15	15	15	15	15	
6208.92.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6208.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES								
6209.20.00	- Of cotton	15	E	15	15	15	15	15	
6209.30.00	- Of synthetic fibres	15	E	15	15	15	15	15	
6209.90	- Of other textile materials:								
6209.90.10	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6209.90.90	-- Other	15	E	15	15	15	15	15	
6210	GARMENTS, MADE UP OF FABRICS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07								
6210.10	- Of products of heading 56.02 or 56.03:								
6210.10.10	-- Disposable sterilised overalls	0	A	0	0	0	0	0	
6210.10.90	-- Other	15	E	15	15	15	15	15	
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	E	15	15	15	15	15	
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6210.40.00	- Other men's or boys' garments	15	E	15	15	15	15	15	
6210.50.00	- Other women's or girls' garments	15	E	15	15	15	15	15	
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS								
6211.1	- Swimwear:								
6211.11.00	-- Men's or boys'	15	E	15	15	15	15	15	
6211.12.00	-- Women's or girls'	15	E	15	15	15	15	15	
6211.20.00	- Overalls and ski suits	15	E	15	15	15	15	15	
6211.3	- Other garments, men's or boys':								
6211.32.00	-- Of cotton	15	C	15	15	15	15	15	
6211.33.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6211.39.00	-- Of other textile materials	15	E	15	15	15	15	15	
6211.4	- Other women's or girls' garments:								
6211.41.00	-- Of wool or fine animal hair	15	E	15	15	15	15	15	
6211.42.00	-- Of cotton	15	E	15	15	15	15	15	
6211.43.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6211.49.00	-- Of other textile materials	15	E	15	15	15	15	15	
6212	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED								
6212.10.00	- Brassieres	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	
6212.20.00	- Girdles and panty girdles	15	E	15	15	15	15	15	
6212.30.00	- Corsettes	15	E	15	15	15	15	15	
6212.90.00	- Other	15	E	15	15	15	15	15	
6213	HANDKERCHIEFS								
6213.20.00	- Of cotton	15	E	15	15	15	15	15	
6213.90.00	- Of other textile materials	15	E	15	15	15	15	15	
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE								
6214.10.00	- Of silk or silk waste	15	E	15	15	15	15	15	
6214.20.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
6214.30.00	- Of synthetic fibres	15	E	15	15	15	15	15	
6214.40.00	- Of artificial fibres	15	E	15	15	15	15	15	
6214.90.00	- Of other textile materials	15	E	15	15	15	15	15	
6215	TIES, BOW TIES AND CRAVATS								
6215.10.00	- Of silk or silk waste	15	C	15	15	15	15	15	
6215.20.00	- Of man-made fibres	15	E	15	15	15	15	15	
6215.90.00	- Of other textile materials	15	E	15	15	15	15	15	
6216.00.00	GLOVES, MITTENS AND MITTS	25	E	15	15	15	15	15	
6217	OTHER MADE-UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12								

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6217.10.00	- Clothing accessories	15	C	15	15	15	15	15	
6217.90.00	- Parts	15	E	15	15	15	15	15	
	I. OTHER MADE-UP TEXTILE ARTICLES								
63.01	BLANKETS								
6301.10.00	- Electric blankets	15	E	15	15	15	15	15	
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	E	15	15	15	15	15	
6301.30.00	- Blankets (other than electric blankets) of cotton	15	E	15	15	15	15	15	
6301.40.00	- Blankets (other than electric blankets) of synthetic fibres	15	E	15	15	15	15	15	
6301.90.00	- Other blankets	15	E	15	15	15	15	15	
63.02	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN								
6302.10.00	- Bed linen, knitted or crocheted	15	E	15	15	15	15	15	
6302.2	- Other bed linen, printed:								
6302.21.00	-- Of cotton	15	E	15	15	15	15	15	
6302.22.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6302.29.00	-- Of other textile materials	15	E	15	15	15	15	15	
6302.3	- Other bed linen:								
6302.31.00	-- Of cotton	15	E	15	15	15	15	15	
6302.32.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6302.39.00	-- Of other textile materials	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6302.40.00	- Table linen, knitted or crocheted	15	E	15	15	15	15	15	
6302.5	- Other table linen:								
6302.51.00	-- Of cotton	15	E	15	15	15	15	15	
6302.53.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6302.59	-- Of other textile materials:								
6302.59.10	--- Of linen	15	E	15	15	15	15	15	
6302.59.90	--- Other	15	E	15	15	15	15	15	
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	E	15	15	15	15	15	
6302.9	- Other:								
6302.91.00	-- Of cotton	15	E	15	15	15	15	15	
6302.93.00	-- Of man-made fibres	15	E	15	15	15	15	15	
6302.99	-- Of other textile materials:								
6302.99.10	--- Of linen	15	E	15	15	15	15	15	
6302.99.90	--- Other	15	E	15	15	15	15	15	
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAINS OR BED VALANCES								
6303.1	- Knitted or crocheted:								
6303.12.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6303.19	-- Of other textile materials:								
6303.19.10	--- Of Cotton	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6303.19.90	--- Other	15	E	15	15	15	15	15	
6303.9	- Other:								
6303.91.00	-- Of cotton	15	E	15	15	15	15	15	
6303.92.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6303.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04								
6304.1	- Bedspreads:								
6304.11.00	-- Knitted or crocheted	15	E	15	15	15	15	15	
6304.19.00	-- Other	15	E	15	15	15	15	15	
6304.9	- Other:								
6304.91.00	-- Knitted or crocheted	15	E	15	15	15	15	15	
6304.92.00	-- Not knitted or crocheted, of cotton	15	E	15	15	15	15	15	
6304.93.00	-- Not knitted or crocheted, of synthetic fibres	15	E	15	15	15	15	15	
6304.99.00	-- Not knitted or crocheted, of other textile materials	15	E	15	15	15	15	15	
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS								
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	15	E	15	15	15	15	15	
6305.20.00	- Of cotton	15	E	15	15	15	15	15	
6305.3	- Of man-made textile materials:								
6305.32.00	-- Flexible intermediate bulk containers	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	15	E	15	15	15	15	15	
6305.39.00	-- Other	15	E	15	15	15	15	15	
6305.90.00	- Of other textile materials	15	E	15	15	15	15	15	
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS								
6306.1	- Tarpaulins, awnings and sunblinds:								
6306.12.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6306.19	-- Of other textile materials:								
6306.19.10	--- Of Cotton	15	E	15	15	15	15	15	
6306.19.90	--- Other	15	E	15	15	15	15	15	
6306.2	- Tents:								
6306.22.00	-- Of synthetic fibres	15	E	15	15	15	15	15	
6306.29	-- Of other textile materials:								
6306.29.10	--- Of cotton	15	E	15	15	15	15	15	
6306.29.90	--- Other	15	E	15	15	15	15	15	
6306.30	- Sails:								
6306.30.10	-- Of synthetic fibres	15	E	15	15	15	15	15	
6306.30.90	-- Of other textile materials	15	E	15	15	15	15	15	
6306.40.00	- Pneumatic mattresses	15	E	15	15	15	15	15	
6306.9	- Other:								

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6306.91.00	-- Of cotton	15	E	15	15	15	15	15	
6306.99.00	-- Of other textile materials	15	E	15	15	15	15	15	
63.07	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS								
6307.10.00	- Floorcloths, dishcloths, dusters and similar cleaning cloths	15	E	15	15	15	15	15	
6307.20.00	- Life jackets and lifebelts	0	A	0	0	0	0	0	
6307.90	- Other:								
6307.90.10	-- Safety belts	0	A	0	0	0	0	0	
6307.90.20	-- Disposable masks	0	A	0	0	0	0	0	
6307.90.30	-- Safety reflective strip	0	A	0	0	0	0	0	
6307.90.90	-- Other	15	E	15	15	15	15	15	
	II. SETS								
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE	15	C	15	15	15	15	15	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS								
63.09	WORN CLOTHING AND OTHER WORN ARTICLES								
6309.00.10	- Footwear	15	E	15	15	15	15	15	
6309.00.90	- Other	15	C	15	15	15	15	15	
63.10	USED OR NEW RAGS; SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS								

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6310.10.00	- Sorted	10	C	10	10	10	10	10	
6310.90	- Other:								
6310.90.10	-- Containing 80 % or more by weight of polyesters	10	E	10	10	0	10	5	
6310.90.20	-- Containing 80 % or more by weight of acrylic fibres	10	E	10	10	0	10	5	
6310.90.90	-- Other	10	E	10	10	10	10	10	
64.01	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES								
6401.10.00	- Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6401.9	- Other footwear:								
6401.92.00	-- Covering the ankle but not covering the knee	15	H	15	15	15	15	15	
6401.99	-- Other:								
6401.99.10	--- Covering the knee	15	E	15	15	15	15	15	
6401.99.90	--- Other	15	E	15	15	15	15	15	
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS								
6402.1	- Sports footwear:								
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A	15	15	15	15	15	
6402.19.00	-- Other	15	E	15	15	15	15	15	
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6402.9	- Other footwear:								
6402.91	-- Covering the ankle:								
6402.91.10	--- Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6402.91.90	--- Other	15	E	15	15	15	15	15	
6402.99	-- Other:								
6402.99.10	--- Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6402.99.90	--- Other	15	E	15	15	15	15	15	
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER								
6403.1	- Sports footwear:								
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A	15	15	15	15	15	
6403.19.00	-- Other	15	E	15	15	15	15	15	
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	H	15	15	15	15	15	
6403.40.00	- Other footwear, incorporating a protective metal toecap	15	E	15	15	15	15	15	
6403.5	- Other footwear with outer soles of leather:								
6403.51.00	-- Covering the ankle:	15	H	15	15	15	15	15	
6403.59.00	-- Other	15	H	15	15	15	15	15	
6403.9	- Other footwear:								
6403.91	-- Covering the ankle:								

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6403.91.10	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15	15	15	15	15	
6403.91.90	--- Other	15	E	15	15	15	15	15	
6403.99	-- Other:								
6403.99.10	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15	15	15	15	15	
6403.99.90	--- Other	15	H	15	15	15	15	15	
64.04	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS								
6404.1	- Footwear with outer soles of rubber or plastics:								
6404.11.00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	E	15	15	15	15	15	
6404.19	-- Other:								
6404.19.10	--- Overshoes with outer soles of plastics	20	E	0	20	15	15	10	
6404.19.90	--- Other	15	E	15	15	15	15	15	
6404.20.00	- Footwear with outer soles of leather or composition leather	15	H	15	15	15	15	15	
64.05	OTHER FOOTWEAR								
6405.10.00	- With uppers of leather or composition leather	15	H	15	15	15	15	15	
6405.20.00	- With uppers of textile materials	15	E	15	15	15	15	15	
6405.90.00	- Other	15	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
64.06	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF								
6406.10	- Uppers and parts thereof, other than stiffeners and hard toe caps:								
6406.10.10	-- Toe caps	10	E	10	10	10	10	10	
6406.10.90	-- Other	10	E	10	10	10	10	10	
6406.20.00	- Outer soles and heels, of rubber or plastics	10	E	5	10	10	5	5	
6406.9	- Other:								
6406.91	-- Of wood:								
6406.91.10	--- Outer soles and heels	10	E	5	10	10	5	5	
6406.91.20	--- Arch supports of birch, formed under pressure and by heat	0	A	0	0	0	0	0	
6406.91.90	--- Other	0	A	0	0	0	0	0	
6406.99	-- Of other materials:								
6406.99.10	--- Outer soles and heels, other than of rubber, plastics or wood	10	E	5	10	10	5	5	
6406.99.20	--- Removable in-soles, heel cushions and similar articles	10	E	5	10	10	5	5	
6406.99.90	--- Other	10	E	5	10	10	5	5	
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	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	
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	15	C	5	5	5	5	5	
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	E	15	15	15	15	15	
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED								
6505.10.00	- Hair-nets	15	E	15	15	15	15	15	
6505.90	- Other:								
6505.90.10	-- Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	15	E	15	15	15	15	15	
6505.90.90	-- Other	15	E	15	15	15	15	15	
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED								
6506.10	- Safety headgear:								
6506.10.10	-- Of plastics, whether or not reinforced with glass fibres or other materials	15	E	15	15	15	15	15	
6506.10.90	-- Other	15	E	15	15	15	15	15	
6506.9	- Other:								
6506.91.00	-- Of rubber or of plastic	15	E	15	15	15	15	15	
6506.99	-- Of other materials:								
6506.99.10	--- Of furskin	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	
6506.99.90	--- Other	15	E	15	15	15	15	15	
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	15	E	5	5	5	5	5	
66.01	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)								
6601.10.00	- Garden or similar umbrellas	15	E	15	15	15	15	15	
6601.9	- Other:								
6601.91.00	-- Having a telescopic shaft	15	E	15	15	15	15	15	
6601.99.00	-- Other	15	E	15	15	15	15	15	
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	E	15	15	15	15	15	
66.03	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02								
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	5	E	5	5	5	5	5	
6603.90.00	- Other	15	E	5	5	5	5	5	
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	E	15	15	15	15	15	
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT								
6702.10.00	- Of plastic	15	E	15	15	15	15	15	
6702.90.00	- Of other materials	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	
67.03	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKES								
6703.00.10	- Man-made textile materials, prepared for use in making dolls' hair	5	A	5	5	5	5	5	
6703.00.90	- Other	15	C	15	15	15	15	15	
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED								
6704.1	- Of synthetic textile materials:								
6704.11.00	-- Complete wigs	15	C	15	15	15	15	15	
6704.19.00	-- Other	15	C	15	15	15	15	15	
6704.20.00	- Of human hair	15	C	15	15	15	15	15	
6704.90.00	- Of other materials	15	C	15	15	15	15	15	
6801.00.00	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	E	15	15	15	15	15	
68.02	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 68.01: MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)								
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	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	
6802.2	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:								
6802.21.00	-- Marble, travertine and alabaster	15	E	15	15	15	15	15	
6802.23.00	-- Granite	15	E	15	15	15	15	15	
6802.29	- Other stone:								
6802.29.10	--- Other calcareous stone	15	E	15	15	15	15	15	
6802.29.90	--- Other	15	E	15	15	15	15	15	
6802.9	- Other:								
6802.91.00	-- Marble, travertine and alabaster	15	E	15	15	15	15	15	
6802.92.00	-- Other calcareous stone	15	E	15	15	15	15	15	
6802.93.00	-- Granite	15	E	15	15	15	15	15	
6802.99.00	-- Other stone	15	E	15	15	15	15	15	
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	15	E	5	5	5	5	5	
68.04	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS								
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	0	A	0	0	0	0	0	
6804.2	- Other millstones, grindstones, grinding wheels and the like:								
6804.21.00	-- Of agglomerated synthetic or natural diamond	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	
6804.22.00	-- Of other agglomerated abrasives or of ceramics	0	A	0	0	0	0	0	
6804.23.00	-- Of natural stone	0	A	0	0	0	0	0	
6804.30.00	- Hand sharpening or polishing stones	0	A	0	0	0	0	0	
68.05	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP								
6805.10.00	- On a base of woven textile fabric only	10	E	10	10	10	10	10	
6805.20	- On a base of paper or paperboard only:								
6805.20.10	-- Abrasive paper for wood and waterproof abrasive paper, other than discs	10	E	10	10	10	10	10	
6805.20.90	-- Other	10	E	10	10	10	10	10	
6805.30.00	- On a base of other materials	5	C	5	5	5	5	5	
68.06	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MATERIALS, OTHER THAN THOSE OF HEADING 68.11, 68.12 OR OF CHAPTER 69								
6806.10.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A	0	0	0	0	0	
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A	0	0	0	0	0	
6806.90.00	- Other	0	A	0	0	0	0	0	
68.07	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6807.10.00	- In rolls	5	C	5	5	5	5	5	
6807.90.00	- Other	5	C	5	5	5	5	5	
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	E	15	15	15	15	15	
68.09	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER								
6809.1	- Boards, sheets, panels, tiles and similar articles, not ornamented:								
6809.11.00	-- Faced or reinforced with paper or paperboard only	5	E	5	5	5	5	5	
6809.19.00	-- Other	15	E	15	15	15	15	15	
6809.90.00	- Other articles	15	E	15	15	15	15	15	
68.10	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED								
6810.1	- Tiles, flagstones, bricks and similar articles:								
6810.11.00	-- Building blocks and bricks	15	E	15	15	15	15	15	
6810.19.00	-- Other	15	E	15	15	15	15	15	
6810.9	- Other articles:								
6810.91.00	-- Prefabricated structural components for building or civil engineering	15	E	15	15	15	15	15	
6810.99.00	-- Other	15	E	15	15	15	15	15	
68.11	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6811.40	- Containing asbestos								
6811.40.10	-- Corrugated sheets	15	E	15	15	15	15	15	
6811.40.20	-- Other sheets, panels, tiles and similar articles	15	E	15	15	15	15	15	
6811.40.30	-- Tubes, pipes and tube or pipe fittings	15	E	15	15	15	15	15	
6811.40.90	-- Other articles	15	E	15	15	15	15	15	
6811.8	- Not containing asbestos:								
6811.81.00	-- Corrugated sheets	15	E	15	15	15	15	15	
6811.82.00	-- Other sheets, panels, tiles and similar articles	15	E	15	15	15	15	15	
6811.83.00	-- Tubes, pipes and tube or pipe fittings	15	E	15	15	15	15	15	
6811.89.00	-- Other articles	15	E	15	15	15	15	15	
68.12	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13								
6812.80	- Of crocidolite:								
6812.80.10	-- Clothing, clothing accessories, footwear and headgear	15	E	5	5	5	5	5	
6812.80.20	-- Paper, millboard and felt	0	A	0	0	0	0	0	
6812.80.30	-- Compressed fibre jointing, in sheets or rolls	0	A	0	0	0	0	0	
6812.80.9	-- Other								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6812.80.91	--- Fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A	0	0	0	0	0	
6812.80.92	--- Yarn and thread	0	A	0	0	0	0	0	
6812.80.93	--- Cords and string, whether or not plaited	0	A	0	0	0	0	0	
6812.80.94	--- Fabrics, whether or not knitted or crocheted	15	E	5	5	5	5	5	
6812.80.99	--- Other	15	E	5	5	5	5	5	
6812.9	- Other:								
6812.91.00	-- Clothing, clothing accessories, footwear and headgear	15	E	5	5	5	5	5	
6812.92.00	-- Paper, millboard and felt	0	A	0	0	0	0	0	
6812.93.00	--- Compressed asbestos fibre jointing, in sheets or rolls	0	A	0	0	0	0	0	
6812.99	-- Other:								
6812.99.10	--- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A	0	0	0	0	0	
6812.99.20	--- Yarn and thread	0	A	0	0	0	0	0	
6812.99.30	--- Cords and string, whether or not plaited	0	A	0	0	0	0	0	
6812.99.40	--- Fabrics, whether or not knitted or crocheted	5	E	5	5	5	5	5	
6812.99.90	--- Other	15	E	5	5	5	5	5	
68.13	FRICION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE: SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6813.20	- Containing asbestos:								
6813.20.10	-- Brake linings and pads	0	A	0	0	0	0	0	
6813.20.90	-- Other	0	A	0	0	0	0	0	
6813.8	- Not containing asbestos:								
6813.81.00	-- Brake linings and pads	0	A	0	0	0	0	0	
6813.89.00	-- Other	0	A	0	0	0	0	0	
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS								
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E	5	5	5	5	5	
6814.90.00	- Other	15	E	5	5	5	5	5	
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED								
6815.10.00	- Non-electrical articles of graphite or other carbon	0	A	0	0	0	0	0	
6815.20.00	- Articles of peat	0	A	0	0	0	0	0	
6815.9	- Other articles:								
6815.91.00	-- Containing magnesite, dolomite or chromite	0	A	0	0	0	0	0	
6815.99.00	-- Other	0	A	0	0	0	0	0	
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	0	A	0	0	0	0	0	
69.02	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS								
6902.10.00	- Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr ₂ O ₃ (chromium oxide)	0	A	0	0	0	0	0	
6902.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A	0	0	0	0	0	
6902.90.00	- Other	0	A	0	0	0	0	0	
69.03	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS								
6903.10.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	A	0	0	0	0	0	
6903.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A	0	0	0	0	0	
6903.90.00	- Other	0	A	0	0	0	0	0	
	II. OTHER CERAMIC PRODUCTS								
69.04	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE								
6904.10.00	- Building bricks	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	
6904.90.00	- Other	15	E	15	15	15	15	15	
69.05	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS								
6905.10.00	- Roofing tiles	15	E	15	15	15	15	15	
6905.90.00	- Other	15	E	15	15	15	15	15	
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	15	E	15	15	15	15	15	
69.07	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING								
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E	15	15	15	15	15	
6907.90.00	- Other	15	E	15	15	15	15	15	
69.08	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING								
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E	15	15	15	15	15	
6908.90.00	- Other	15	E	15	15	15	15	15	
69.09	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHES, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS								
6909.1	- Ceramic wares for laboratory, chemical or other technical uses;								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6909.11.00	-- Of porcelain or china	0	A	0	0	0	0	0	
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A	0	0	0	0	0	
6909.19.00	-- Other	0	A	0	0	0	0	0	
6909.90.00	- Other	15	E	5	5	5	5	5	
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES								
6910.10.00	- Of porcelain or china	15	G	15	15	15	15	15	
6910.90.00	- Other	15	E	15	15	15	15	15	
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF CHINA								
6911.10.00	- Tableware and kitchenware	15	E	15	15	15	15	15	
6911.90.00	- Other	15	E	15	15	15	15	15	
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN								
6912.00.10	- Tableware and kitchenware of earthenware	15	E	15	15	15	15	15	
6912.00.90	- Other	15	E	15	15	15	15	15	
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES								
6913.10.00	- Of porcelain or china	15	E	15	15	15	15	15	
6913.90.00	- 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	
69.14	OTHER CERAMIC ARTICLES								
6914.10.00	- Of porcelain or china	15	E	15	15	15	15	15	
6914.90.00	- Other	15	E	15	15	15	15	15	
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0	A	0	0	0	0	0	
70.02	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED								
7002.10.00	- Balls	0	A	0	0	0	0	0	
7002.20.00	- Rods	0	A	0	0	0	0	0	
7002.3	- Tubes and pipes:								
7002.31.00	-- Of quartz or other fused silica	0	A	0	0	0	0	0	
7002.32.00	--- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	0	0	0	0	0	
7002.39.00	-- Other	0	A	0	0	0	0	0	
70.03	CAST GLASS AND ROLLED GLASS IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7003.1	- Non-wired sheets:								
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7003.19.00	-- Other	0	A	0	0	0	0	0	
7003.20.00	- Wired sheets	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	
7003.30.00	- Profiles	0	A	0	0	0	0	0	
70.04	DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7004.90.00	- Other glass	0	A	0	0	0	0	0	
70.05	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7005.2	- Other non-wired glass:								
7005.21.00	--- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A	0	0	0	0	0	
7005.29	-- Other:								
7005.29.10	--- Float glass	0	A	0	0	0	0	0	
7005.29.90	--- Other	0	A	0	0	0	0	0	
7005.30.00	- Wired glass	0	A	0	0	0	0	0	
7006.00.00	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5	E	5	5	5	5	5	
70.07	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7007.1	- Toughened (tempered) safety glass:								
7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:								
7007.11.10	--- Flat	5	E	5	5	5	5	5	
7007.11.90	-- Other	5	E	5	5	5	5	5	
7007.19.00	-- Other	10	G	10	10	10	10	10	
7007.2	- Plywood glass:								
7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:								
7007.21.10	--- Flat	5	E	5	5	5	5	5	
7007.21.90	--- Other	5	E	5	5	5	5	5	
7007.29.00	-- Other	5	E	5	5	5	5	5	
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	15	G	5	5	5	5	5	
70.09	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS								
7009.10.00	- Rear-view mirrors for vehicles	0	A	0	0	0	0	0	
7009.9	- Other:								
7009.91.00	-- Unframed	15	E	5	5	5	5	5	
7009.92.00	-- Framed	15	E	15	15	15	15	15	
70.10	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7010.10.00	- Ampoules	0	A	0	0	0	0	0	
7010.20.00	- Stoppers, lids and other closures	0	A	0	0	0	0	0	
7010.90	- Other:								
7010.90.1	-- Of a capacity exceeding 1 litre:								
7010.90.11	--- Less than 4 litres	15	H	10	10	10	10	10	
7010.90.19	--- Other	5	G	5	5	5	5	5	
7010.90.2	-- Of a capacity exceeding 0,33 litre but not exceeding 1 litre:								
7010.90.21	--- Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	H	0	10	10	10	5	
7010.90.29	--- Other	10	H	10	10	10	10	10	
7010.90.3	-- Of a capacity exceeding 0,15 litre but not exceeding 0,33 litre:								
7010.90.31	--- Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	15	G	5	5	5	5	5	
7010.90.32	--- Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	E	0	10	10	10	5	
7010.90.39	--- Other	10	H	10	10	10	10	10	
7010.90.4	-- Of a capacity not exceeding 0,15 litre:								
7010.90.41	--- Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular:	15	G	5	5	5	5	5	
7010.90.42	--- With an opening of 22 mm or more	15	H	10	10	10	10	10	
7010.90.43	--- Borosilicate flasks	0	A	0	0	0	0	0	
7010.90.49	--- Other	15	G	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
70.11	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE								
7011.10.00	- For electric lighting	0	A	0	0	0	0	0	
7011.20.00	- For cathode-ray tubes	0	A	0	0	0	0	0	
7011.90.00	- Other	0	A	0	0	0	0	0	
70.13	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18)								
7013.10.00	- Of glass-ceramics	15	E	15	15	15	15	15	
7013.2	- Stemware drinking glasses, other than of glass ceramics:								
7013.22.00	-- Of lead crystal	15	E	15	15	15	15	15	
7013.28.00	-- Other	15	E	15	15	15	15	15	
7013.3	- Other drinking glasses, other than of glass ceramics:								
7013.33.00	-- Of lead crystal	15	E	15	15	15	15	15	
7013.37.00	-- Other	15	E	15	15	15	15	15	
7013.4	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics:								
7013.41.00	-- Of lead crystal	15	E	15	15	15	15	15	
7013.42.00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15	E	15	15	15	15	15	
7013.49.00	-- 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	
7013.9	- Other articles:								
7013.91.00	-- Of lead crystal	15	E	15	15	15	15	15	
7013.99.00	-- Other	15	E	15	15	15	15	15	
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED								
7014.00.10	- Signalling glassware	0	A	0	0	0	0	0	
7014.00.20	- Optical elements	0	A	0	0	0	0	0	
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES								
7015.10.00	- Glasses for corrective spectacles	0	A	0	0	0	0	0	
7015.90.00	- Other	0	A	0	0	0	0	0	
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS								
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	C	10	10	10	10	10	
7016.90.00	- 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	
70.17	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED								
7017.10.00	- Of quartz or other fused silica	0	A	0	0	0	0	0	
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	0	0	0	0	0	
7017.90.00	- Other	0	A	0	0	0	0	0	
70.18	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALL-WARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER								
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E	15	15	15	15	15	
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0	A	0	0	0	0	0	
7018.90.00	- Other	15	E	15	15	15	15	15	
70.19	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)								
7019.1	- Slivers, rovings, yarn and chopped strands:								
7019.11.00	-- Chopped strands, of a length of not more than 50 mm	0	A	0	0	0	0	0	
7019.12.00	-- Rovings	0	A	0	0	0	0	0	
7019.19.00	-- Other	0	A	0	0	0	0	0	
7019.3	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7019.31.00	-- Mats	0	A	0	0	0	0	0	
7019.32.00	-- Thin sheets (voiles)	0	A	0	0	0	0	0	
7019.39.00	-- Other	0	A	0	0	0	0	0	
7019.40.00	- Woven fabrics of rovings	0	A	0	0	0	0	0	
7019.5	- Other woven fabrics:								
7019.51.00	-- Of a width not exceeding 30 cm	0	A	0	0	0	0	0	
7019.52.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	0	A	0	0	0	0	0	
7019.59.00	-- Other	0	A	0	0	0	0	0	
7019.90.00	- Other	0	A	0	0	0	0	0	
70.20	OTHER ARTICLES OF GLASS								
7020.00.10	- Glass inners for vacuum flasks or for other vacuum vessels	0	A	0	0	0	0	0	
7020.00.90	- Other	15	E	15	15	15	15	15	
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES								
71.01	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7101.10.00	- Natural pearls	10	E	10	10	10	10	10	
7101.2	- Cultured pearls:								
7101.21.00	-- Unworked	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	
7101.22.00	-- Worked	10	E	10	10	10	10	10	
71.02	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET								
7102.10.00	- Unsorted	5	E	5	5	5	5	5	
7102.2	- Industrial:								
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	0	A	0	0	0	0	0	
7102.29.00	-- Other	0	A	0	0	0	0	0	
7102.3	- Non-industrial:								
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	5	E	5	5	5	5	5	
7102.39.00	-- Other	5	E	5	5	5	5	5	
71.03	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7103.10.00	- Unworked or simply sawn or roughly shaped	5	E	5	5	5	5	5	
7103.9	- Otherwise worked:								
7103.91.00	-- Rubies, sapphires and emeralds	5	E	5	5	5	5	5	
7103.99.00	-- Other	5	E	5	5	5	5	5	
71.04	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7104.10.00	- Piezo-electric quartz	10	E	10	10	10	10	10	
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	E	10	10	10	10	10	
7104.90.00	- Other	10	E	10	10	10	10	10	
71.05	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES								
7105.10.00	- Of diamonds	5	E	5	5	5	5	5	
7105.90.00	- Other	5	E	5	5	5	5	5	
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL								
71.06	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								
7106.10.00	- Powder	10	E	10	10	10	10	10	
7106.9	- Other:								
7106.91.00	-- Unwrought	10	C	10	10	10	10	10	
7106.92	-- Semi-manufactured:								
7106.92.10	--- Wire, bars and rods, containing stripping agents or additives (silver solder)	5	E	5	5	5	5	5	
7106.92.90	--- Other	10	E	10	10	10	10	10	
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7108.1	- Non-monetary:								
7108.11.00	-- Powder	5	E	5	5	5	5	5	
7108.12.00	-- Other unwrought forms	5	E	5	5	5	5	5	
7108.13.00	-- Other semi-manufactured forms	5	E	5	5	5	5	5	
7108.20.00	- Monetary	5	E	5	5	5	5	5	
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.10	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								
7110.1	- Platinum:								
7110.11.00	-- Unwrought or in powder form	0	A	0	0	0	0	0	
7110.19.00	-- Other	0	A	0	0	0	0	0	
7110.2	- Palladium:								
7110.21.00	-- Unwrought or in powder form	0	A	0	0	0	0	0	
7110.29.00	-- Other	0	A	0	0	0	0	0	
7110.3	- Rhodium:								
7110.31.00	-- Unwrought or in powder form	0	A	0	0	0	0	0	
7110.39.00	-- Other	0	A	0	0	0	0	0	
7110.4	- Iridium, osmium and ruthenium:								
7110.41.00	-- Unwrought or in powder form	0	A	0	0	0	0	0	
7110.49.00	-- 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	
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.12	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL								
7112.30.00	- Ash containing precious metal or precious-metal compounds	0	A	0	0	0	0	0	
7112.9	- Other:								
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A	0	0	0	0	0	
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A	0	0	0	0	0	
7112.99.00	-- Other	0	A	0	0	0	0	0	
71.13	III. JEWELLERY, GOLDSMITH'S AND SILVERSMITH'S WARES AND OTHER ARTICLES								
7113.1	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7113.1	- Of precious metal whether or not plated or clad with precious metal:								
7113.11.00	-- Of silver, whether or not plated or clad with other precious metal	15	E	15	15	15	15	15	
7113.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	15	C	15	15	15	15	15	
7113.20.00	- Of base metal clad with precious metal	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	
71.14	ARTICLES OF GOLDSMITH'S OR SILVERSMITH'S WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7114.1	- Of precious metal whether or not plated or clad with precious metal:								
7114.11.00	-- Of silver, whether or not plated or clad with other precious metal	15	E	15	15	15	15	15	
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	15	E	15	15	15	15	15	
7114.20.00	- Of base metal clad with precious metal	15	E	15	15	15	15	15	
71.15	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	0	A	0	0	0	0	0	
7115.90.00	- Other	15	E	15	15	15	15	15	
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)								
7116.10.00	- Of natural or cultured pearls	15	E	15	15	15	15	15	
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	E	15	15	15	15	15	
71.17	IMITATION JEWELLERY								
7117.1	- Of base metal, whether or not plated with precious metal:								
7117.11.00	-- Cuff links and studs	15	E	15	15	15	15	15	
7117.19.00	-- Other	15	E	15	15	15	15	15	
7117.90.00	- 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	
71.18	COIN								
7118.10.00	- Coin (other than gold coin), not being legal tender	5	E	5	5	5	5	5	
7118.90.00	- Other	5	C	5	5	5	5	5	
	I. PRIMARY MATERIALS; IN GRANULAR OR POWDER FORM								
72.01	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS								
7201.10.00	- Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	0	A	0	0	0	0	0	
7201.20.00	- Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	0	A	0	0	0	0	0	
7201.50.00	- Alloy pig iron: spiegeleisen	0	A	0	0	0	0	0	
72.02	FERRO-ALLOYS								
7202.1	- Ferro-manganese:								
7202.11.00	-- Containing by weight more than 2 % of carbon	0	A	0	0	0	0	0	
7202.19.00	-- Other	0	A	0	0	0	0	0	
7202.2	- Ferro-silicon:								
7202.21.00	-- Containing by weight more than 55 % of silicon	0	A	0	0	0	0	0	
7202.29.00	-- Other	0	A	0	0	0	0	0	
7202.30.00	- Ferro-silico-manganese	0	A	0	0	0	0	0	
7202.4	- Ferro-chromium:								
7202.41.00	-- Containing by weight more than 4 % of carbon	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	
7202.49.00	-- Other	0	A	0	0	0	0	0	
7202.50.00	- Ferro-silico-chromium	0	A	0	0	0	0	0	
7202.60.00	- Ferro-nickel	0	A	0	0	0	0	0	
7202.70.00	- Ferro-molybdenum	0	A	0	0	0	0	0	
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0	A	0	0	0	0	0	
7202.9	- Other:								
7202.91.00	-- Ferro-titanium and ferro-silico-titanium	0	A	0	0	0	0	0	
7202.92.00	-- Ferro-vanadium	0	A	0	0	0	0	0	
7202.93.00	-- Ferro-niobium	0	A	0	0	0	0	0	
7202.99.00	-- Other	0	A	0	0	0	0	0	
72.03	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS, OR SIMILAR FORMS								
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0	A	0	0	0	0	0	
7203.90.00	- Other	0	A	0	0	0	0	0	
72.04	FERROUS WASTE AND SCRAP OF CAST IRON, IRON OR STEEL; SCRAP INGOTS OF IRON OR STEEL								
7204.10.00	- Waste and scrap of cast iron	0	A	0	0	0	0	0	
7204.2	- Waste and scrap alloy steel:								
7204.21.00	-- Of stainless steel	0	A	0	0	0	0	0	
7204.29.00	-- 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	
7204.30.00	- Waste and scrap of tinned iron or steel	0	A	0	0	0	0	0	
7204.4	- Other waste and scrap:								
7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A	0	0	0	0	0	
7204.49.00	-- Other	0	A	0	0	0	0	0	
7204.50.00	- Remelting scrap ingots	0	A	0	0	0	0	0	
72.05	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL								
7205.10.00	- Granules	0	A	0	0	0	0	0	
7205.2	- Powder:								
7205.21.00	-- Of alloy steel	0	A	0	0	0	0	0	
7205.29.00	-- Other	0	A	0	0	0	0	0	
	II. IRON AND NON-ALLOY STEEL								
72.06	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03)								
7206.10.00	- Ingots	0	A	0	0	0	0	0	
7206.90.00	- Other	0	A	0	0	0	0	0	
72.07	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL								
7207.1	- Containing by weight less than 0.25 % of carbon:								
7207.11.00	-- Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A	0	0	0	0	0	
7207.12.00	-- Other, of rectangular (other than square) cross-section	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	
7207.19.00	-- Other	0	A	0	0	0	0	0	
7207.20.00	- Containing by weight 0.25 % or more of carbon	0	A	0	0	0	0	0	
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED								
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0	A	0	0	0	0	0	
7208.2	- Other, in coils, not further worked than hot-rolled, pickled:								
7208.25.00	-- Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7208.26.00	-- Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7208.27.00	-- Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7208.3	- Other, in coils, not further worked than hot-rolled:								
7208.36.00	-- Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7208.37.00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7208.38.00	-- Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7208.39.00	-- Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	10	E	0	10	0	0	0	
7208.5	- Other, not in coils, not further worked than hot-rolled:								
7208.51.00	-- Of a thickness exceeding 10 mm	10	G	0	10	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7208.52.00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	5	G	0	5	0	0	0	
7208.53.00	-- Of a thickness of 3 mm or more but not exceeding 4,75 mm	10	G	0	10	0	0	0	
7208.54	-- Of a thickness of less than 3 mm:								
7208.54.10	--- Of a width not exceeding 990 mm, containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7208.54.90	--- Other	10	G	0	10	0	0	0	
7208.90.00	- Other	10	G	0	10	0	0	0	
7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED								
7209.1	- In coils, not further worked than cold-rolled (cold-reduced):								
7209.15.00	-- Of a thickness of 3 mm or more	10	G	0	10	0	0	0	
7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	G	0	10	0	0	0	
7209.17.00	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	0	10	0	0	0	
7209.18.00	-- Of a thickness of less than 0,5 mm	10	G	0	10	0	0	0	
7209.2	- Not in coils, not further worked than cold-rolled (cold-reduced):								
7209.25.00	-- Of a thickness of 3 mm or more	10	G	0	10	0	0	0	
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	G	0	10	0	0	0	
7209.27.00	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	0	10	0	0	0	
7209.28.00	-- Of a thickness of less than 0,5 mm	10	G	0	10	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7209.90.00	- Other	10	G	0	10	0	0	0	
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED								
7210.1	- Plated or coated with tin:								
7210.11.00	-- Of a thickness of 0,5 mm or more	0	A	0	0	0	0	0	
7210.12.00	-- Of a thickness of less than 0,5 mm	0	A	0	0	0	0	0	
7210.20.00	- Plated or coated with lead, including terne-plate	0	A	0	0	0	0	0	
7210.30.00	- Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7210.4	- Otherwise plated or coated with zinc:								
7210.41	-- Corrugated:								
7210.41.10	--- Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	0	15	15	15	
7210.41.90	--- Other	5	G	5	5	5	5	5	
7210.49	-- Other:								
7210.49.10	--- Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	0	15	15	15	
7210.49.90	--- Other	0	A	0	0	0	0	0	
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	A	0	0	0	0	0	
7210.6	- Plated or coated with aluminium:								
7210.61	-- Plated or coated with aluminium-zinc alloys:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7210.61.10	--- Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	15	15	15	15	
7210.61.90	--- Other	0	A	0	0	0	0	0	
7210.69	-- Other:								
7210.69.10	--- Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	15	15	15	15	15	
7210.69.90	--- Other	0	A	0	0	0	0	0	
7210.70	- Painted, varnished or coated with plastics:								
7210.70.10	-- Enamelled, of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	H	15	15	15	15	15	
7210.70.20	-- Varnished with epoxyphenolic resins, smooth	15	G	15	15	15	15	15	
7210.70.90	-- Other	0	A	0	0	0	0	0	
7210.90.00	- Other	0	A	0	0	0	0	0	
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED								
7211.1	- Not further worked than hot-rolled:								
7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	G	0	5	0	0	0	
7211.14	-- Other, of a thickness of 4,75 mm or more:								
7211.14.10	--- Containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7211.14.90	--- Other	5	G	0	5	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7211.19	-- Other:								
7211.19.10	--- In coils, containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7211.19.90	--- Other	5	G	0	5	0	0	0	
7211.2	- Not further worked than cold-rolled (cold-reduced):								
7211.23.00	-- Containing by weight less than 0,25 % of carbon	5	G	0	5	0	0	0	
7211.29.00	-- Other	0	A	0	0	0	0	0	
7211.90.00	- Other	0	A	0	0	0	0	0	
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED								
7212.10.00	- Plated or coated with tin	0	A	0	0	0	0	0	
7212.20.00	- Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7212.30	- Otherwise plated or coated with zinc:								
7212.30.10	-- Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	15	15	15	15	15	
7212.30.90	-- Other	0	A	0	0	0	0	0	
7212.40	- Painted, varnished or coated with plastics:								
7212.40.10	-- Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	15	15	15	15	15	
7212.40.90	-- Other	0	A	0	0	0	0	0	
7212.50.00	- Otherwise plated or coated	0	A	0	0	0	0	0	
7212.60.00	- Clad	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	
72.13	WIRE RODS, OF IRON OR NON-ALLOY STEEL								
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	H	15	15	15	15	15	
7213.20.00	- Other, of free-cutting steel	0	A	0	0	0	0	0	
7213.9	- Other:								
7213.91	-- Of circular cross-section measuring less than 14 mm in diameter:								
7213.91.10	--- Containing 0,6 % or more by weight of carbon	10	G	10	0	10	10	10	
7213.91.20	--- Containing less than 0,6 % by weight of carbon	0	A	0	0	0	0	0	
7213.99	-- Other:								
7213.99.10	--- Containing 0,6 % or more by weight of carbon	10	G	10	10	10	10	10	
7213.99.20	--- Containing less than 0,6 % by weight of carbon	0	A	0	0	0	0	0	
72.14	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING								
7214.10.00	- Forged	10	E	10	10	10	10	10	
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	H	15	15	15	15	15	
7214.30.00	- Other, of free-cutting steel	5	E	5	5	5	5	5	
7214.9	- Other:								
7214.91	-- Of rectangular (other than square) cross-section:								
7214.91.10	--- Containing by weight 0,6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	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	
7214.91.90	--- Other	5	G	5	5	5	5	5	
7214.99	-- Other:								
7214.99.10	--- Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0,60 % or more by weight of carbon	15	H	15	15	15	15	15	
7214.99.20	--- Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5,5 mm or more but not more than 45 mm	15	G	15	15	15	15	15	
7214.99.90	--- Other	5	G	5	5	5	5	5	See paragraph 1 of the General Notes to the Schedule of the Republics of the CA Party
72.15	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL								
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7215.50.00	- Other, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7215.90.00	- Other	0	A	0	0	0	0	0	
72.16	SECTIONS OF IRON OR NON-ALLOY STEEL								
7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:								
7216.10.10	-- U sections of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	G	15	15	15	15	15	
7216.10.9	-- Other:								
7216.10.91	--- I sections of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.10.92	--- H sections of a height not exceeding 50 mm	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	
7216.10.99	--- Other	5	G	5	5	5	5	5	
7216.2	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:								
7216.21	-- L sections:								
7216.21.10	-- Of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	H	15	15	15	15	15	
7216.21.90	--- Other	5	G	5	5	5	5	5	
7216.22	-- T sections:								
7216.22.10	--- Of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.22.90	--- Other	5	E	5	5	5	5	5	
7216.3	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:								
7216.31	-- U sections:								
7216.31.10	--- Of a thickness of 1,8 mm or more but not exceeding 6,4 mm	15	G	15	15	15	15	15	
7216.31.90	--- Other	5	C	5	0	0	5	5	
7216.32.00	-- I sections	5	C	5	0	0	5	5	
7216.33.00	-- H sections	5	C	5	0	0	5	5	
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5	E	5	0	0	5	5	
7216.50.00	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	10	C	5	0	0	5	5	
7216.6	- Sections, not further worked than cold-formed or cold-finished:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7216.61.00	-- Obtained from flat-rolled products	15	G	15	15	15	15	15	
7216.69.00	-- Other	15	G	15	15	15	15	15	
7216.9	- Other:								
7216.91.00	-- Obtained, cold-formed or cold-finished, from flat-rolled products	15	G	5	5	5	5	5	
7216.99.00	-- Other	5	G	5	5	5	5	5	
7217	WIRE OF IRON OR NON-ALLOY STEEL								
7217.10	- Not plated or coated, whether or not polished:								
7217.10.10	-- Containing by weight less than 0,25 % of carbon	10	G	10	10	10	10	10	
7217.10.20	-- Containing by weight 0,25 % or more but less than 0,6 % of carbon	10	E	0	10	0	0	0	
7217.10.3	--- Containing 0,6 % or more by weight of carbon:								
7217.10.31	---- Pre-stressed	0	A	0	0	0	0	0	
7217.10.39	---- Other	15	H	15	15	15	15	15	
7217.20	- Plated or coated with zinc								
7217.20.1	-- Containing by weight less than 0,25 % of carbon:								
7217.20.11	--- Plated or coated with zinc, of circular cross-section of a diameter of 0,22 mm or more but not more than 0,24 mm	0	A	0	0	0	0	0	
7217.20.19	--- Other	10	G	10	10	10	10	10	
7217.20.20	-- Containing by weight 0,25 % or more but less than 0,6 % of carbon	10	E	0	10	10	10	0	
7217.20.3	-- Containing 0,6 % or more by weight of carbon:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7217.20.31	--- Of circular cross-section of a diameter of 0,8 mm or more but not more than 5,15 mm	15	G	15	15	15	15	15	
7217.20.32	--- Of rectangular (other than square) cross-section, of a thickness of 0,35 mm or more but not more than 0,7 mm and a width of 0,5 mm or more but not more than 3 mm	15	E	15	15	15	15	15	
7217.20.39	--- Other	5	E	5	5	5	5	5	
7217.30	- Plated or coated with other base metals:								
7217.30.10	-- Containing by weight less than 0,25 % of carbon	5	G	5	5	5	5	5	
7217.30.20	-- Containing 0,25 % or more but less than 0,6 % by weight of carbon	5	E	5	5	5	5	5	
7217.30.3	--- Containing 0,6 % or more by weight of carbon:								
7217.30.31	--- Plated or coated with copper	0	A	0	0	0	0	0	
7217.30.39	--- Other	5	G	5	5	5	5	5	
7217.90.00	- Other	5	E	5	5	5	5	5	
	III. STAINLESS STEEL								
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL								
7218.10.00	- Ingots or other primary forms	0	A	0	0	0	0	0	
7218.9	- Other:								
7218.91.00	-- Of rectangular cross-section	0	A	0	0	0	0	0	
7218.99.00	-- Other	0	A	0	0	0	0	0	
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7219.1	- Not further worked than hot-rolled, in coils:								
7219.11.00	-- Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7219.12.00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7219.13.00	-- Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.14.00	-- Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7219.2	- Not further worked than hot-rolled, not in coils:								
7219.21.00	-- Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7219.22.00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7219.23.00	-- Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.24.00	-- Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7219.3	- Not further worked than cold-rolled (cold-reduced):								
7219.31.00	-- Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7219.32.00	-- Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	0	A	0	0	0	0	0	
7219.34.00	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	0	A	0	0	0	0	0	
7219.35.00	-- Of a thickness of less than 0,5 mm	0	A	0	0	0	0	0	
7219.90.00	- 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	
72.20	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM								
7220.1	- Not further worked than hot-rolled:								
7220.11.00	-- Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7220.12.00	-- Of a thickness of less than 4,75 mm	0	A	0	0	0	0	0	
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7220.90.00	- Other	0	A	0	0	0	0	0	
7221.00.00	WIRE RODS OF STAINLESS STEEL	0	A	0	0	0	0	0	
72.22	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL								
7222.1	- Bars, not further worked than hot-rolled, hot-drawn or extruded:								
7222.11.00	-- Of circular cross-section	0	A	0	0	0	0	0	
7222.19.00	-- Other	0	A	0	0	0	0	0	
7222.20.00	- Bars, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7222.30.00	- Other bars	0	A	0	0	0	0	0	
7222.40.00	- Profiles	0	A	0	0	0	0	0	
7223.00.00	WIRE OF STAINLESS STEEL	0	A	0	0	0	0	0	
72.24	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL								
7224.10.00	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL								
7224.10.00	- Ingots or other primary forms	0	A	0	0	0	0	0	
7224.90.00	- 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	
72.25	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE								
7225.1	- Of silicon-electrical steel:								
7225.11.00	-- Grain-oriented	0	A	0	0	0	0	0	
7225.19.00	-- Other	0	A	0	0	0	0	0	
7225.30.00	- Other, not further worked than hot-rolled, in coils	0	A	0	0	0	0	0	
7225.40.00	- Other, not further worked than hot-rolled, not in coils	0	A	0	0	0	0	0	
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7225.9	- Other:								
7225.91.00	-- Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7225.92.00	-- Otherwise plated or coated with zinc	0	A	0	0	0	0	0	
7225.99.00	-- Other	0	A	0	0	0	0	0	
72.26	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM								
7226.1	- Of silicon-electrical steel:								
7226.11.00	-- Grain-oriented	0	A	0	0	0	0	0	
7226.19.00	-- Other	0	A	0	0	0	0	0	
7226.20.00	- Of high-speed steel	0	A	0	0	0	0	0	
7226.9	- Other:								
7226.91.00	-- Not further worked than hot-rolled	0	A	0	0	0	0	0	
7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7226.99	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7226.99.10	--- Plated or coated with zinc, excluding electrolytically plated or coated	0	A	0	0	0	0	0	
7226.99.90	--- Other	0	A	0	0	0	0	0	
7227	BARS AND RODS OF OTHER ALLOY STEEL								
7227.10.00	- Of high-speed steel	0	A	0	0	0	0	0	
7227.20.00	- Of silico-manganese steel	0	A	0	0	0	0	0	
7227.90.00	- Other	0	A	0	0	0	0	0	
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL: ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL								
7228.10.00	- Bars and rods, of high-speed steel	0	A	0	0	0	0	0	
7228.20.00	- Bars and rods, of silico-manganese steel	0	A	0	0	0	0	0	
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	A	0	0	0	0	0	
7228.40.00	- Other bars and rods, not further worked than forged	0	A	0	0	0	0	0	
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7228.60.00	- Other bars and rods	0	A	0	0	0	0	0	
7228.70.00	- Profiles	0	A	0	0	0	0	0	
7228.80.00	- Hollow drill bars and rods	0	A	0	0	0	0	0	
7229	WIRE OF OTHER ALLOY STEEL								
7229.20.00	- Of silico-manganese steel	0	A	0	0	0	0	0	
7229.90	- Other:								
7229.90.10	-- Of high-speed steel	0	A	0	0	0	0	0	
7229.90.90	-- 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	
73.01	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL								
7301.10.00	- Sheet piling	0	A	0	0	0	0	0	
7301.20.00	- Profiles	10	E	10	10	10	10	10	
73.02	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIALS OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS								
7302.10.00	- Rails	0	A	0	0	0	0	0	
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	A	0	0	0	0	0	
7302.40.00	- Fishplates and sole plates	0	A	0	0	0	0	0	
7302.90.00	- Other	0	A	0	0	0	0	0	
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5	E	5	5	5	5	5	
73.04	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL								
7304.1	- Line pipe of a kind used for oil or gas pipelines:								
7304.11.00	-- Of stainless steel	0	A	0	0	0	0	0	
7304.19.00	-- 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	
7304.2	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:								
7304.22.00	-- Drill pipe of stainless steel	0	A	0	0	0	0	0	
7304.23.00	-- Other drill pipe	0	A	0	0	0	0	0	
7304.24.00	-- Other, of stainless steel	0	A	0	0	0	0	0	
7304.29.00	-- Other	0	A	0	0	0	0	0	
7304.3	- Other, of circular cross section, of iron or non alloy steel:								
7304.31.00	--- Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.39.00	-- Other	0	A	0	0	0	0	0	
7304.4	- Other, of circular cross-section, of stainless steel:								
7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.49.00	-- Other	0	A	0	0	0	0	0	
7304.5	- Other, of circular cross-section, of other alloy steel:								
7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.59.00	-- Other	0	A	0	0	0	0	0	
7304.90.00	- Other	0	A	0	0	0	0	0	
7305	OTHER TUBES AND PIPES (FOR EXAMPLE: WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL								
7305.1	- Line pipe of a kind used for oil or gas pipelines:								
7305.11.00	-- Longitudinally submerged arc welded	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	
7305.12.00	-- Other, longitudinally welded	0	A	0	0	0	0	0	
7305.19.00	-- Other	0	A	0	0	0	0	0	
7305.20.00	- Casing of a kind used in drilling for oil or gas	0	A	0	0	0	0	0	
7305.3	- Other, welded:								
7305.31.00	-- Longitudinally welded	15	E	5	5	5	5	5	
7305.39.00	-- Other	15	E	5	5	5	5	5	
7305.90.00	- Other	15	E	5	5	5	5	5	
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE: OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL								
7306.1	- Line pipe of a kind used for oil or gas pipelines:								
7306.11.00	-- Welded, of stainless steel	0	A	0	0	0	0	0	
7306.19.00	-- Other	0	A	0	0	0	0	0	
7306.2	- Casing and tubing of a kind used in drilling for oil or gas:								
7306.21.00	-- Welded, of stainless steel	0	A	0	0	0	0	0	
7306.29.00	-- Other	0	A	0	0	0	0	0	
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:								
7306.30.10	-- Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc	15	H	15	15	15	15	15	
7306.30.90	-- Other	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	
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	0	A	0	0	0	0	0	
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	0	A	0	0	0	0	0	
7306.6	- Other, welded, of non-circular cross-section:								
7306.61.00	-- Of square or rectangular cross-section	10	H	10	10	10	10	10	
7306.69.00	-- Other	10	G	10	10	10	10	10	
7306.90.00	- Other	0	A	0	0	0	0	0	
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL								
7307.1	- Cast fittings:								
7307.11.00	-- Of non-malleable cast iron	5	E	5	5	5	5	5	
7307.19.00	-- Other	5	C	5	5	5	5	5	
7307.2	- Other, of stainless steel:								
7307.21.00	-- Flanges	5	E	5	5	5	5	5	
7307.22.00	-- Threaded elbows, bends and sleeves	5	E	5	5	5	5	5	
7307.23.00	-- Butt welding fittings	5	E	5	5	5	5	5	
7307.29.00	-- Other	5	E	5	5	5	5	5	
7307.9	- Other:								
7307.91.00	-- Flanges	5	E	5	5	5	5	5	
7307.92.00	-- Threaded elbows, bends and sleeves	10	E	10	10	10	10	10	
7307.93.00	-- Butt welding fittings	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	
7307.99.00	-- Other	5	C	5	5	5	5	5	
7308	STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL								
7308.10.00	- Bridges and parts thereof	15	C	5	5	5	5	5	
7308.20.00	- Towers and lattice masts	15	E	5	5	5	5	5	
7308.30.00	- Doors, windows and their frames and thresholds for doors	10	E	10	10	10	10	10	
7308.40.00	- Equipment for scaffolding, shuttering, propping or pitting	10	E	10	10	10	10	10	
7308.90.00	- Other	10	G	10	10	10	10	10	
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	C	10	10	10	10	10	
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT								
7310.10.00	- Of a capacity of 50 litres or more	10	E	10	10	10	10	10	
7310.2	- Of a capacity of less than 50 litres:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7310.21.00	-- Cans which are to be closed by soldering or crimping	10	G	10	10	10	10	10	
7310.29	-- Other:								
7310.29.10	--- Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A	0	0	0	0	0	
7310.29.90	--- Other	15	E	15	15	15	15	15	
7311	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL								
7311.00.10	- For a working pressure not exceeding 25 kg/cm ²	10	E	10	10	10	10	10	
7311.00.90	- Other	0	A	0	0	0	0	0	
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED								
7312.10.00	- Cables	0	A	0	0	0	0	0	
7312.90.00	- Other	0	A	0	0	0	0	0	
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT; AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	15	G	10	10	10	10	10	
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL								
7314.1	- Woven cloth:								
7314.12.00	-- Endless bands for machinery, of stainless steel	0	A	0	0	0	0	0	
7314.14.00	-- Other woven cloth, of stainless steel	0	A	0	0	0	0	0	
7314.19	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7314.19.10	--- Other endless bands for machinery	10	G	10	10	10	10	10	
7314.19.90	--- Other	10	E	10	10	10	10	10	
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10	G	10	10	10	10	10	
7314.3	- Other grill, netting and fencing, welded at the intersection:								
7314.31.00	-- Plated or coated with zinc	10	G	10	10	10	10	10	
7314.39.00	-- Other	10	G	10	10	10	10	10	
7314.4	- Other cloth, grill, netting and fencing:								
7314.41.00	-- Plated or coated with zinc	10	G	10	10	10	10	10	
7314.42.00	-- Coated with plastics	10	E	10	10	10	10	10	
7314.49.00	-- Other	10	G	10	10	10	10	10	
7314.50.00	- Expanded metal	10	E	10	10	10	10	10	
73.15	CHAIN AND PARTS THEREOF, OF IRON OR STEEL								
7315.1	- Articulated link chain and parts thereof:								
7315.11.00	-- Roller chain	0	A	0	0	0	0	0	
7315.12.00	-- Other chain	0	A	0	0	0	0	0	
7315.19.00	-- Parts	0	A	0	0	0	0	0	
7315.20.00	- Skid chain	0	A	0	0	0	0	0	
7315.8	- Other chain:								
7315.81.00	-- Stud-link	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	
7315.82.00	-- Other, welded link	0	A	0	0	0	0	0	
7315.89.00	-- Other	0	A	0	0	0	0	0	
7315.90.00	- Other parts	0	A	0	0	0	0	0	
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	0	A	0	0	0	0	0	
7317.00.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	G	10	10	10	10	10	
7318	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL								
7318.1	- Threaded articles:								
7318.11.00	-- Coach screws	5	E	5	5	5	5	5	
7318.12.00	-- Other wood screws	5	E	5	5	5	5	5	
7318.13.00	-- Screw hooks and screw rings	5	E	5	5	5	5	5	
7318.14.00	-- Self-tapping screws	5	E	5	5	5	5	5	
7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	5	C	5	5	5	5	5	
7318.16.00	-- Nuts	5	C	5	5	5	5	5	
7318.19.00	-- Other	5	E	5	5	5	5	5	
7318.2	- Non-threaded articles:								
7318.21.00	-- Spring washers and other lock washers	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	
7318.22.00	-- Other washers	0	A	0	0	0	0	0	
7318.23.00	-- Rivets	0	A	0	0	0	0	0	
7318.24.00	-- Cotter pins	0	A	0	0	0	0	0	
7318.29.00	-- Other	0	A	0	0	0	0	0	
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED								
7319.20.00	-- Safety pins	0	A	0	0	0	0	0	
7319.30.00	-- Other pins	0	A	0	0	0	0	0	
7319.90	-- Other:								
7319.90.10	-- Sewing, darning or embroidery needles	0	A	0	0	0	0	0	
7319.90.90	-- Other	0	A	0	0	0	0	0	
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL								
7320.10.00	-- Leaf-springs and leaves therefor	10	E	10	10	10	10	10	
7320.20.00	-- Helical springs	10	E	10	10	10	10	10	
7320.90.00	-- Other	0	A	0	0	0	0	0	
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZERS, GAS-RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7321.1	- Cooking appliances and plate warmers:								
7321.11	-- For gas fuel or for both gas and other fuels:								
7321.11.10	--- Ovens and cookers	15	E	15	15	15	15	15	
7321.11.90	--- Other	10	E	10	10	10	10	10	
7321.12.00	-- For liquid fuel	15	E	5	5	5	5	5	
7321.19	-- Other, including appliances for solid fuel:								
7321.19.10	--- 'Anafre' clay pots, portable stoves and cookers	15	E	15	15	15	15	15	
7321.19.90	--- Other	10	E	10	10	10	10	10	
7321.8	- Other appliances:								
7321.81.00	-- For gas fuel or for both gas and other fuels	10	G	10	10	10	10	10	
7321.82.00	-- For liquid fuels	10	E	10	10	10	10	10	
7321.89	-- Other, including appliances for solid fuel:								
7321.89.10	--- For solid fuels	10	E	10	10	10	10	10	
7321.89.90	--- Other	10	E	10	10	10	10	10	
7321.90	- Parts:								
7321.90.10	-- Of cookers	15	E	5	5	5	5	5	
7321.90.90	-- Other	15	E	5	5	5	5	5	
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL: AIR HEATERS AND HOT-AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTORDRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7322.1	- Radiators and parts thereof:								
7322.11.00	-- Of cast iron	0	A	0	0	0	0	0	
7322.19.00	-- Other	0	A	0	0	0	0	0	
7322.90.00	- Other	0	A	0	0	0	0	0	
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF IRON OR STEEL								
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	E	15	15	15	15	15	
7323.9	- Other:								
7323.91	-- Of cast iron, not enamelled:								
7323.91.10	---- Handles	5	E	5	5	5	5	5	
7323.91.20	---- Other parts	15	E	5	5	5	5	5	
7323.91.90	---- Other	15	E	15	15	15	15	15	
7323.92	-- Of cast iron, enamelled:								
7323.92.10	---- Handles	5	E	5	5	5	5	5	
7323.92.20	---- Other parts	5	E	5	5	5	5	5	
7323.92.90	---- Other	15	E	15	15	15	15	15	
7323.93	-- Of stainless steel:								
7323.93.10	---- Handles	5	E	5	5	5	5	5	
7323.93.20	---- Other parts	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	
7323.93.90	--- Other	15	E	15	15	15	15	15	
7323.94	-- Of iron (other than cast iron) or steel, enamelled:								
7323.94.10	--- Handles	5	E	5	5	5	5	5	
7323.94.20	--- Other parts	5	E	5	5	5	5	5	
7323.94.90	--- Other	15	E	15	15	15	15	15	
7323.99	-- Other:								
7323.99.10	--- Handles	5	E	5	5	5	5	5	
7323.99.20	--- Other parts	15	E	5	5	5	5	5	
7323.99.90	--- Other	15	E	15	15	15	15	15	
73.24	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL								
7324.10.00	- Sinks and washbasins, of stainless steel	15	E	15	15	15	15	15	
7324.2	- Baths:								
7324.21.00	-- Of cast iron, whether or not enamelled	15	E	15	15	15	15	15	
7324.29.00	-- Other	15	E	15	15	15	15	15	
7324.90.00	- Other, including parts	15	E	15	15	15	15	15	
73.25	OTHER CAST ARTICLES OF IRON OR STEEL								
7325.10.00	- Of non-malleable cast iron	10	E	10	10	10	10	10	
7325.9	- Other:								
7325.91.00	-- Grinding balls and similar articles for mills	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	
7325.99.00	-- Other	10	E	10	10	10	10	10	
7326	OTHER ARTICLES OF IRON OR STEEL								
7326.1	- Forged or stamped, but not further worked:								
7326.11.00	-- Grinding balls and similar articles for mills	0	A	0	0	0	0	0	
7326.19.00	-- Other	10	E	10	10	10	10	10	
7326.20	- Articles of iron or steel wire:								
7326.20.10	-- Traps for animals	15	E	5	5	5	5	5	
7326.20.20	-- Gabions	0	A	0	0	0	0	0	
7326.20.30	-- Quick-fit hooks with swivels	0	A	0	0	0	0	0	
7326.20.90	-- Other	10	E	10	10	10	10	10	
7326.90.00	- Other	0	A	0	0	0	0	0	
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)								
7401.00.10	- Copper mattes	0	A	0	0	0	0	0	
7401.00.20	- Cement copper (precipitated copper)	0	A	0	0	0	0	0	
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0	A	0	0	0	0	0	
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT								
7403.1	- Refined copper:								
7403.11.00	-- Cathodes and sections of cathodes	0	A	0	0	0	0	0	
7403.12.00	-- Wire-bars	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	
7403.13.00	-- Billets	0	A	0	0	0	0	0	
7403.19.00	-- Other	0	A	0	0	0	0	0	
7403.2	- Copper alloys:								
7403.21.00	-- Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7403.22.00	-- Copper-tin base alloys (bronze)	0	A	0	0	0	0	0	
7403.29	-- Other copper alloys (other than master alloys of heading 74.05):								
7403.29.10	---- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7403.29.90	---- Other	0	A	0	0	0	0	0	
7404.00.00	COPPER WASTE AND SCRAP	0	A	0	0	0	0	0	
7405.00.00	MASTER ALLOYS OF COPPER	0	A	0	0	0	0	0	
7406	COPPER POWDERS AND FLAKES								
7406.10.00	- Powders of non-lamellar structure	0	A	0	0	0	0	0	
7406.20.00	- Powders of lamellar structure; flakes	0	A	0	0	0	0	0	
7407	COPPER BARS, RODS AND PROFILES								
7407.10.00	- Of refined copper	0	A	0	0	0	0	0	
7407.2	- Of copper alloys:								
7407.21.00	-- Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7407.29	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7407.29.10	--- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7407.29.90	--- Other	0	A	0	0	0	0	0	
7408	COPPER WIRE								
7408.1	- Of refined copper:								
7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	0	A	0	0	0	0	0	
7408.19	-- Other:								
7408.19.10	--- Of electrolytic copper	0	A	0	0	0	0	0	
7408.19.90	--- Other	0	A	0	0	0	0	0	
7408.2	- Of copper alloys:								
7408.21.00	-- Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	0	A	0	0	0	0	0	
7408.29.00	-- Other	0	A	0	0	0	0	0	
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM								
7409.1	- Of refined copper:								
7409.11.00	-- In coils	0	A	0	0	0	0	0	
7409.19.00	-- Other	0	A	0	0	0	0	0	
7409.2	- Of copper-zinc base alloys (brass):								
7409.21.00	-- In coils	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	
7409.29.00	-- Other	0	A	0	0	0	0	0	
7409.3	- Of copper-tin base alloys (bronze):								
7409.31.00	-- In coils	0	A	0	0	0	0	0	
7409.39.00	-- Other	0	A	0	0	0	0	0	
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7409.90.00	- Of other copper alloys	0	A	0	0	0	0	0	
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM								
7410.1	- Not backed:								
7410.11.00	-- Of refined copper	0	A	0	0	0	0	0	
7410.12.00	-- Of copper alloys	0	A	0	0	0	0	0	
7410.2	- Backed:								
7410.21.00	-- Of refined copper	0	A	0	0	0	0	0	
7410.22.00	-- Of copper alloys	0	A	0	0	0	0	0	
7411	COPPER TUBES AND PIPES								
7411.10.00	- Of refined copper	0	A	0	0	0	0	0	
7411.2	- Of copper alloys:								
7411.21.00	-- Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	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	
7411.29.00	-- Other	0	A	0	0	0	0	0	
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)								
7412.10.00	- Of refined copper	0	A	0	0	0	0	0	
7412.20.00	- Of copper alloys	0	A	0	0	0	0	0	
7413	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED								
7413.00.10	- Of electrolytic copper	5	E	5	5	5	5	5	
7413.00.90	- Other	0	A	0	0	0	0	0	
7415	NAILS, TACKS, DRAWING PINS, STAPLES AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER								
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	0	A	0	0	0	0	0	
7415.2	- Other articles, not threaded:								
7415.21.00	-- Washers (including spring washers)	0	A	0	0	0	0	0	
7415.29.00	-- Other	0	A	0	0	0	0	0	
7415.3	- Other threaded articles:								
7415.33.00	-- Screws; bolts and nuts	0	A	0	0	0	0	0	
7415.39.00	-- 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	
74.18	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER								
7418.1	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:								
7418.11.00	-- Pot scourers and scouring or polishing pads, gloves and similar articles	15	E	15	15	15	15	15	
7418.19	-- Other:								
7418.19.10	---- Handles	0	A	0	0	0	0	0	
7418.19.20	---- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	15	E	15	15	15	15	15	
7418.19.90	---- Other	15	E	15	15	15	15	15	
7418.20.00	- Sanitary ware and parts thereof	15	E	15	15	15	15	15	
74.19	OTHER ARTICLES OF COPPER								
7419.10.00	- Chain and parts thereof	0	A	0	0	0	0	0	
7419.9	- Other:								
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	15	E	5	5	5	5	5	
7419.99	-- Other:								
7419.99.10	---- Containers for compressed or liquefied gas	0	A	0	0	0	0	0	
7419.99.20	---- Anodes of copper or of copper alloys for electroplating	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	
7419.99.3	--- Cloth (including endless bands), grill, netting and fencing, of copper wire; netting sheets obtained by expanded metal of copper:								
7419.99.31	---- Cloth	5	E	5	5	5	5	5	
7419.99.39	---- Other	0	A	0	0	0	0	0	
7419.99.40	--- Copper springs	0	A	0	0	0	0	0	
7419.99.90	--- Other	15	E	15	15	15	15	15	
75.01	NICKEL MATTES, NICKEL OXIDE "SINTERS" AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY								
7501.10.00	- Nickel mattes	0	A	0	0	0	0	0	
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A	0	0	0	0	0	
75.02	UNWROUGHT NICKEL								
7502.10.00	- Nickel, not alloyed	0	A	0	0	0	0	0	
7502.20.00	- Nickel alloys	0	A	0	0	0	0	0	
7503.00.00	NICKEL WASTE AND SCRAP	0	A	0	0	0	0	0	
7504.00.00	NICKEL POWDERS AND FLAKES	0	A	0	0	0	0	0	
75.05	NICKEL BARS, RODS, PROFILES AND WIRE								
7505.1	- Bars, rods and profiles:								
7505.11.00	-- Of nickel, not alloyed	0	A	0	0	0	0	0	
7505.12.00	-- Of nickel alloys	0	A	0	0	0	0	0	
7505.2	- Wire:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7505.21.00	-- Of nickel, not alloyed	0	A	0	0	0	0	0	
7505.22.00	-- Of nickel alloys	0	A	0	0	0	0	0	
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL								
7506.10.00	-- Of nickel, not alloyed	0	A	0	0	0	0	0	
7506.20.00	-- Of nickel alloys	0	A	0	0	0	0	0	
7507	NICKEL TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)								
7507.1	- Tubes and pipes:								
7507.11.00	-- Of nickel, not alloyed	0	A	0	0	0	0	0	
7507.12.00	-- Of nickel alloys	0	A	0	0	0	0	0	
7507.20.00	- Tube or pipe fittings	0	A	0	0	0	0	0	
7508	OTHER ARTICLES OF NICKEL								
7508.10.00	- Cloth, grill and netting, of nickel wire	0	A	0	0	0	0	0	
7508.90.00	- Other	0	A	0	0	0	0	0	
76.01	UNWROUGHT ALUMINIUM								
7601.10.00	- Aluminium, not alloyed	0	A	0	0	0	0	0	
7601.20.00	- Aluminium alloys	0	A	0	0	0	0	0	
7602.00.00	ALUMINIUM WASTE AND SCRAP	0	A	0	0	0	0	0	
76.03	ALUMINIUM POWDERS AND FLAKES								
7603.10.00	- Powders of non-lamellar structure	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	
7603.20.00	- Powders of lamellar structure; flakes	0	A	0	0	0	0	0	
76.04	ALUMINIUM BARS, RODS AND PROFILES								
7604.10	- Of aluminium, not alloyed:								
7604.10.10	-- Profiles	10	G	10	10	10	10	10	
7604.10.90	-- Other	5	G	5	5	5	5	5	
7604.2	- Of aluminium alloys:								
7604.21.00	-- Hollow profiles	10	G	10	10	10	10	10	
7604.29	-- Other:								
7604.29.10	--- Profiles	10	G	10	10	10	10	10	
7604.29.90	--- Other	5	G	5	5	5	5	5	
76.05	ALUMINIUM WIRE								
7605.1	- Of aluminium, not alloyed:								
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	0	0	0	0	0	
7605.19	-- Other:								
7605.19.10	--- Of circular cross-section	10	E	10	10	10	10	10	
7605.19.90	--- Other	0	A	0	0	0	0	0	
7605.2	- Of aluminium alloys:								
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	0	0	0	0	0	
7605.29	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7605.29.10	--- Of alloys containing magnesium and silicon, of circular cross-section	15	E	5	5	5	5	5	
7605.29.90	--- Other	15	E	5	5	5	5	5	
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 mm								
7606.1	- Rectangular (including square):								
7606.11.00	-- Of aluminium, not alloyed	10	E	10	10	10	10	10	
7606.12	-- Of aluminium alloys:								
7606.12.10	--- Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	0	A	0	0	0	0	0	
7606.12.20	--- Embossed strip in rolls of a thickness not exceeding 1,25 mm and a width of 110 cm of alloy 1100	0	A	0	0	0	0	0	
7606.12.9	--- Other:								
7606.12.91	----- 'Pilferproof surface 620' strip, containing not more than 98,7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0,2 mm but not exceeding 0,25 mm	0	A	0	0	0	0	0	
7606.12.99	----- Other	10	E	10	10	10	10	10	
7606.9	- Other:								
7606.91	-- Of aluminium, not alloyed								
7606.91.10	-- Discs, whether or not perforated, with a diameter not exceeding 45 mm	0	A	0	0	0	0	0	
7606.91.90	--- Other	0	A	0	0	0	0	0	
7606.92.00	-- Of aluminium alloys	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	
76.07	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM								
7607.1	- Not backed:								
7607.11	-- Rolled but not further worked:								
7607.11.30	--- Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m ² , in rolls	0	A	0	0	0	0	0	
7607.11.90	--- Other	0	A	0	0	0	0	0	
7607.19	-- Other:								
7607.19.20	--- Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A	0	0	0	0	0	
7607.19.3	--- Other, printed:								
7607.19.31	---- Of a thickness less than 0.019 mm	5	E	5	5	5	5	5	
7607.19.39	---- Other	10	E	10	10	10	10	10	
7607.19.90	--- Other	0	A	0	0	0	0	0	
7607.20	- Backed:								
7607.20.1	-- Coated with adhesive on one side and backed with silicone-coated paper:								
7607.20.11	--- Not printed	0	A	0	0	0	0	0	
7607.20.12	--- Printed	10	E	10	10	10	10	10	
7607.20.20	-- Backed with paper (other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 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	
7607.20.90	-- Other	0	A	0	0	0	0	0	
76.08	ALUMINIUM TUBES AND PIPES								
7608.10	- Of aluminium, not alloyed:								
7608.10.10	-- Ferrules for pencils	0	A	0	0	0	0	0	
7608.10.90	-- Other	5	E	5	5	5	5	5	
7608.20	- Of aluminium alloys:								
7608.20.10	-- Welded tubes and pipes of an external diameter exceeding 50 mm	10	G	10	10	10	10	10	
7608.20.20	-- Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A	0	0	0	0	0	
7608.20.90	-- Other	10	G	10	10	10	10	10	
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)	0	A	0	0	0	0	0	
76.10	STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF ALUMINIUM; ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES								
7610.10.00	- Doors, windows and their frames and thresholds for doors	15	G	15	15	15	15	15	
7610.90.00	- Other	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	
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	15	E	5	5	5	5	5	
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT								
7612.10.00	- Flexible tubular containers	10	E	10	10	10	10	10	
7612.90	- Other:								
7612.90.10	-- Seamless tubular containers	0	A	0	0	0	0	0	
7612.90.20	-- Milk churns	0	A	0	0	0	0	0	
7612.90.90	-- Other	10	E	5	10	10	10	5	
7613	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS								
7613.00.10	- For a working pressure not exceeding 25 kg/cm ²	15	E	5	5	5	5	5	
7613.00.90	- Other	0	A	0	0	0	0	0	
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED								
7614.10.00	- With steel core	10	G	10	10	10	10	10	
7614.90.00	- Other	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	
76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF ALUMINIUM								
7615.1	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:								
7615.11.00	-- Pot scourers and scouring or polishing pads, gloves and similar articles	15	E	15	15	15	15	15	
7615.19	-- Other:								
7615.19.10	--- Handles and spouts	5	E	5	5	5	5	5	
7615.19.90	--- Other	15	E	15	15	15	15	15	
7615.20.00	- Sanitary ware and parts thereof	15	E	15	15	15	15	15	
76.16	OTHER ARTICLES OF ALUMINIUM								
7616.10.00	- Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A	0	0	0	0	0	
7616.9	- Other:								
7616.91.00	-- Cloth, grill and netting, of aluminium wire	15	E	5	5	5	5	5	
7616.99	-- Other:								
7616.99.10	--- Chain and parts thereof	0	A	0	0	0	0	0	
7616.99.20	--- Blunt staples	0	A	0	0	0	0	0	
7616.99.90	--- Other	10	E	10	10	10	10	10	
78.01	UNWROUGHT LEAD								
7801.10.00	- Refined lead	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	
7801.9	- Other:								
7801.91.00	-- Containing by weight antimony as the principal other element	0	A	0	0	0	0	0	
7801.99.00	-- Other	0	A	0	0	0	0	0	
7802.00.00	LEAD WASTE AND SCRAP	0	A	0	0	0	0	0	
78.04	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES								
7804.1	- Plates, sheets, strip and foil:								
7804.11.00	-- Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0,2 mm	0	A	0	0	0	0	0	
7804.19.00	-- Other	0	A	0	0	0	0	0	
7804.20.00	- Powders and flakes	0	A	0	0	0	0	0	
78.06	OTHER ARTICLES OF LEAD								
7806.00.10	- Lead bars, rods, profiles and wire	5	E	5	5	5	5	5	
7806.00.20	- Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	E	5	5	5	5	5	
7806.00.90	- Other	15	E	5	5	5	5	5	
79.01	UNWROUGHT ZINC								
7901.1	- Zinc, not alloyed:								
7901.11.00	-- Containing by weight 99,99 % or more of zinc	0	A	0	0	0	0	0	
7901.12.00	-- Containing by weight less than 99,99 % of zinc	0	A	0	0	0	0	0	
7901.20.00	- Zinc alloys	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	
7902.00.00	ZINC WASTE AND SCRAP	0	A	0	0	0	0	0	
79.03	ZINC DUST, POWDERS AND FLAKES								
7903.10.00	- Zinc dust	0	A	0	0	0	0	0	
7903.90.00	- Other	0	A	0	0	0	0	0	
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0	A	0	0	0	0	0	
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0	A	0	0	0	0	0	
79.07	OTHER ARTICLES OF ZINC								
7907.00.10	- Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A	0	0	0	0	0	
7907.00.90	- Other	0	A	0	0	0	0	0	
80.01	UNWROUGHT TIN								
8001.10.00	- Tin, not alloyed	0	A	0	0	0	0	0	
8001.20.00	- Tin alloys	0	A	0	0	0	0	0	
8002.00.00	TIN WASTE AND SCRAP	0	A	0	0	0	0	0	
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0	A	0	0	0	0	0	
80.07	OTHER ARTICLES OF TIN								
8007.00.10	- Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; powders and flakes	0	A	0	0	0	0	0	
8007.00.20	- Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	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	
8007.00.90	- Other	0	A	0	0	0	0	0	
81.01	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8101.10.00	- Powder	0	A	0	0	0	0	0	
8101.9	- Other:								
8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	0	A	0	0	0	0	0	
8101.96.00	-- Wire	0	A	0	0	0	0	0	
8101.97.00	-- Waste and scrap	0	A	0	0	0	0	0	
8101.99.00	-- Other	0	A	0	0	0	0	0	
81.02	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8102.10.00	- Powder	0	A	0	0	0	0	0	
8102.9	- Other:								
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A	0	0	0	0	0	
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	0	A	0	0	0	0	0	
8102.96.00	-- Wire	0	A	0	0	0	0	0	
8102.97.00	-- Waste and scrap	0	A	0	0	0	0	0	
8102.99.00	-- Other	0	A	0	0	0	0	0	
81.03	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powder	0	A	0	0	0	0	0	
8103.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8103.90.00	- Other	0	A	0	0	0	0	0	
81.04	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8104.1	- Unwrought magnesium:								
8104.11.00	-- Containing at least 99,8 % by weight of magnesium	0	A	0	0	0	0	0	
8104.19.00	-- Other	0	A	0	0	0	0	0	
8104.20.00	- Waste and scrap	0	A	0	0	0	0	0	
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	0	A	0	0	0	0	0	
8104.90.00	- Other	0	A	0	0	0	0	0	
81.05	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A	0	0	0	0	0	
8105.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8105.90.00	- Other	0	A	0	0	0	0	0	
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	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	
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8107.20.00	- Unwrought cadmium; powders	0	A	0	0	0	0	0	
8107.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8107.90.00	- Other	0	A	0	0	0	0	0	
81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8108.20.00	- Unwrought titanium; powders	0	A	0	0	0	0	0	
8108.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8108.90.00	- Other	0	A	0	0	0	0	0	
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8109.20.00	- Unwrought zirconium; powders	0	A	0	0	0	0	0	
8109.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8109.90.00	- Other	0	A	0	0	0	0	0	
81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8110.10.00	- Unwrought antimony; powders	0	A	0	0	0	0	0	
8110.20.00	- Waste and scrap	0	A	0	0	0	0	0	
8110.90.00	- Other	0	A	0	0	0	0	0	
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	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	
81.12	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP								
8112.1	- Beryllium:								
8112.12.00	-- Unwrought; powders	0	A	0	0	0	0	0	
8112.13.00	-- Waste and scrap	0	A	0	0	0	0	0	
8112.19.00	-- Other	0	A	0	0	0	0	0	
8112.2	- Chromium:								
8112.21.00	-- Unwrought; powders	0	A	0	0	0	0	0	
8112.22.00	-- Waste and scrap	0	A	0	0	0	0	0	
8112.29.00	-- Other	0	A	0	0	0	0	0	
8112.5	- Thallium:								
8112.51.00	-- Unwrought; powders	0	A	0	0	0	0	0	
8112.52.00	-- Waste and scrap	0	A	0	0	0	0	0	
8112.59.00	-- Other	0	A	0	0	0	0	0	
8112.9	- Other:								
8112.92.00	-- Unwrought; waste and scrap; powders	0	A	0	0	0	0	0	
8112.99.00	-- Other	0	A	0	0	0	0	0	
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	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	
82.01	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILLHOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY								
8201.10.00	- Spades and shovels	15	E	15	15	15	15	15	
8201.20.00	- Forks	0	A	0	0	0	0	0	
8201.30.00	- Mattocks, picks, hoes and rakes	15	E	15	15	15	15	15	
8201.40	- Axes, billhooks and similar hewing tools:								
8201.40.10	-- Axes, picks, knives and banana tree cutters	15	E	15	15	15	15	15	
8201.40.20	-- Machetes	15	E	15	15	15	15	15	
8201.40.90	-- Other	0	A	0	0	0	0	0	
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A	0	0	0	0	0	
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	A	0	0	0	0	0	
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry:								
8201.90.10	-- Truncateons and crowbars	15	E	15	15	15	15	15	
8201.90.90	-- Other	0	A	0	0	0	0	0	
82.02	HANDSAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTING OR TOOTHLESS SAW BLADES)								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8202.10.00	- Hand saws	0	A	0	0	0	0	0	
8202.20	- Band saw blades:								
8202.20.10	-- Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0,6 mm or more but not more than 2,5 mm	5	E	5	5	5	5	5	
8202.20.90	-- Other	0	A	0	0	0	0	0	
8202.3	- Circular saw blades (including slitting or slotting saw blades):								
8202.31	-- With working parts of steel:								
8202.31.10	--- Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0,5 mm or more but not more than 3,5 mm	0	A	0	0	0	0	0	
8202.31.90	--- Other	0	A	0	0	0	0	0	
8202.39	-- Other, including parts:								
8202.39.10	--- Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0,5 mm or more but not more than 3,5 mm	5	E	5	5	5	5	5	
8202.39.90	--- Other	0	A	0	0	0	0	0	
8202.40.00	- Chainsaw blades	0	A	0	0	0	0	0	
8202.9	- Other saw blades:								
8202.91	-- Straight saw blades, for working metal:								
8202.91.10	--- For hand-operated bow saws, of a width not exceeding 13,5 mm, a thickness not exceeding 0,8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25,4 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	
8202.91.90	--- Other	0	A	0	0	0	0	0	
8202.99.00	-- Other	0	A	0	0	0	0	0	
82.03	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS								
8203.10	- Files, rasps and similar tools:								
8203.10.10	-- Flat files for metal	10	E	10	10	10	10	10	
8203.10.90	-- Other	0	A	0	0	0	0	0	
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A	0	0	0	0	0	
8203.30.00	- Metal-cutting shears and similar tools	0	A	0	0	0	0	0	
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A	0	0	0	0	0	
82.04	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES								
8204.1	- Hand-operated spanners and wrenches:								
8204.11.00	-- Non-adjustable	0	A	0	0	0	0	0	
8204.12.00	-- Adjustable	0	A	0	0	0	0	0	
8204.20.00	- Interchangeable spanner sockets, with or without handles	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	
82.05	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOWLAMPS; VICES, CLAMPS AND THE LIKE. OTHER THAN ACCESSORIES FOR AND PARTS OF MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND-OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS								
8205.10.00	- Drilling, threading or tapping tools	0	A	0	0	0	0	0	
8205.20.00	- Hammers and sledge hammers	0	A	0	0	0	0	0	
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	0	A	0	0	0	0	0	
8205.40.00	- Screwdrivers	0	A	0	0	0	0	0	
8205.5	- Other hand tools (including glaziers' diamonds):								
8205.51	--- Household tools:								
8205.51.10	---- Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	E	10	10	10	10	10	
8205.51.90	---- Other	15	E	5	5	5	5	5	
8205.59	-- Other:								
8205.59.10	---- Chisels of a length of 10 cm or more but not more than 25 cm	5	E	5	5	5	5	5	
8205.59.90	---- Other	0	A	0	0	0	0	0	
8205.60.00	- Blow lamps and the like	0	A	0	0	0	0	0	
8205.70.00	- Vices, clamps and the like	0	A	0	0	0	0	0	
8205.80.00	- Anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks	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	
8205.90.00	- Sets of articles of two or more of the foregoing subheadings	0	A	0	0	0	0	0	
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	0	A	0	0	0	0	0	
82.07	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE: FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS								
8207.1	- Rock-drilling or earth-boring tools:								
8207.13.00	-- With working part of cernets	0	A	0	0	0	0	0	
8207.19	-- Other, including parts:								
8207.19.10	--- Drill bits, reamers and shoes of diamond for drilling and taking soil samples	0	A	0	0	0	0	0	
8207.19.90	--- Other	0	A	0	0	0	0	0	
8207.20.00	- Dies for drawing or extruding metal	0	A	0	0	0	0	0	
8207.30	- Tools for pressing, stamping or punching:								
8207.30.10	-- Dies and punches for pressing	5	C	5	5	5	5	5	
8207.30.90	-- Other	0	A	0	0	0	0	0	
8207.40.00	- Tools for tapping or threading	0	A	0	0	0	0	0	
8207.50.00	- Tools for drilling	0	A	0	0	0	0	0	
8207.60.00	- Tools for boring or broaching	0	A	0	0	0	0	0	
8207.70.00	- Tools for milling	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	
8207.80.00	- Tools for turning	0	A	0	0	0	0	0	
8207.90.00	- Other interchangeable tools	0	A	0	0	0	0	0	
82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES								
8208.10.00	- For working metal	0	A	0	0	0	0	0	
8208.20.00	- For working wood	0	A	0	0	0	0	0	
8208.30.00	- For kitchen appliances or for machines used by the food industry	0	A	0	0	0	0	0	
8208.40.00	- For agricultural, horticultural or forestry machines	0	A	0	0	0	0	0	
8208.90.00	- Other	0	A	0	0	0	0	0	
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMET'S	0	A	0	0	0	0	0	
82.10	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK								
8210.00.10	- Maize (corn) mills	0	A	0	0	0	0	0	
8210.00.90	- Other	0	A	0	0	0	0	0	
82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR								
8211.10.00	- Sets	10	E	10	10	10	10	10	
8211.9	- Other:								
8211.91.00	-- Table knives having fixed blades	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	
8211.92.00	-- Other knives having fixed blades	10	E	10	10	10	10	10	
8211.93.00	-- Knives having other than fixed blades	15	E	5	5	5	5	5	
8211.94.00	-- Blades	0	A	0	0	0	0	0	
8211.95.00	-- Handles of base metal	15	E	5	5	5	5	5	
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)								
8212.10	- Razors:								
8212.10.10	-- Razors	10	E	10	10	10	10	10	
8212.10.20	-- Shavers	10	E	10	10	10	10	10	
8212.20.00	- Safety razor blades, including razor blade blanks in strips	0	A	0	0	0	0	0	
8212.90.00	- Other parts	0	A	0	0	0	0	0	
8213.00.00	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	15	E	5	5	5	5	5	
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPERKNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)								
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	E	15	15	15	15	15	
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	10	E	10	10	10	10	10	
8214.90.00	- 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	
82.15	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE								
8215.10.00	- Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	E	10	10	10	10	10	
8215.20.00	- Other sets of assorted articles	10	E	10	10	10	10	10	
8215.9	- Other:								
8215.91.00	- Silver-, gold-or platinum-plated	10	E	10	10	10	10	10	
8215.99.00	-- Other	10	E	10	10	10	10	10	
83.01	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL								
8301.10.00	- Padlocks	5	C	5	5	5	5	5	
8301.20.00	- Locks of a kind used for motor vehicles	0	A	0	0	0	0	0	
8301.30.00	- Locks of a kind used for furniture	0	A	0	0	0	0	0	
8301.40	- Other locks:								
8301.40.10	-- Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	C	10	10	10	10	10	
8301.40.20	-- Handle locks operated by a key on the outside and a button on the inside	10	C	10	10	10	10	10	
8301.40.90	-- Other	0	A	0	0	0	0	0	
8301.50.00	- Clasps and frames with clasps, incorporating locks	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	
8301.60.00	- Parts	0	A	0	0	0	0	0	
8301.70.00	- Keys presented separately	5	E	5	5	5	5	5	
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE-METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS, OF BASE METAL								
8302.10	- Hinges of any kind:								
8302.10.10	-- For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	E	5	5	5	5	5	
8302.10.90	-- Other	10	C	10	10	10	10	10	
8302.20.00	- Wheels	0	A	0	0	0	0	0	
8302.30.00	- Other mountings, fittings and similar articles for motor vehicles	0	A	0	0	0	0	0	
8302.4	- Other mountings, fittings and similar articles:								
8302.41	-- For buildings:								
8302.41.10	--- Operating and closing mechanisms for windows and window clips	10	E	10	10	10	10	10	
8302.41.20	--- Spring-or lever-operated latch bolts	0	A	0	0	0	0	0	
8302.41.90	--- Other	10	C	10	10	10	10	10	
8302.42.00	- Other, for furniture	5	C	5	5	5	5	5	
8302.49	-- Other:								
8302.49.10	--- For armoured or reinforced safes, strong-boxes and doors	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	
8302.49.20	--- For trunks, suitcases and similar articles	0	A	0	0	0	0	0	
8302.49.90	--- Other	5	C	5	5	5	5	5	
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	E	10	10	10	10	10	
8302.60.00	- Automatic door closers	0	A	0	0	0	0	0	
8303.00.00	ARMoured OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	G	15	15	15	15	15	
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	E	15	15	15	15	15	
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE: FOR OFFICES, UPHOLSTERY, PACKAGING) OF BASE METAL								
8305.10.00	- Fittings for loose-leaf binders or files	0	A	0	0	0	0	0	
8305.20	- Staples in strips:								
8305.20.10	-- For use in offices	15	E	15	15	15	15	15	
8305.20.90	-- Other	5	E	5	5	5	5	5	
8305.90	- Other, including parts:								
8305.90.10	-- Fasteners and clips	15	E	15	15	15	15	15	
8305.90.90	-- Other	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	
83.06	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS, OF BASE METAL								
8306.10.00	- Bells, gongs and the like	10	E	10	10	10	10	10	
8306.2	- Statuettes and other ornaments:								
8306.21.00	- Plated with precious metal	15	E	15	15	15	15	15	
8306.29.00	-- Other	15	E	15	15	15	15	15	
8306.30.00	- Photograph, picture or similar frames; mirrors	15	E	15	15	15	15	15	
83.07	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS								
8307.10.00	- Of iron or steel	0	A	0	0	0	0	0	
8307.90.00	- Of other base metal	0	A	0	0	0	0	0	
83.08	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADEUP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL								
8308.10.00	- Hooks, eyes and eyelets	0	A	0	0	0	0	0	
8308.20.00	- Tubular or bifurcated rivets	0	A	0	0	0	0	0	
8308.90.00	- Other, including parts	0	A	0	0	0	0	0	
83.09	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8309.10.00	- Crown corks	15	G	10	10	10	10	10	
8309.90	- Other:								
8309.90.10	-- 'Easy open' lids of aluminium	0	A	0	0	0	0	0	
8309.90.20	-- Seals	0	A	0	0	0	0	0	
8309.90.30	-- Lids of a diameter of 40 mm or more but not more than 51 mm	0	A	0	0	0	0	0	
8309.90.40	-- Bung covers for phials	10	E	0	10	10	10	10	
8309.90.50	-- Threaded lids of aluminium	10	E	0	10	10	10	10	
8309.90.90	-- Other	10	E	10	10	10	10	10	
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	E	15	15	15	15	15	
83.11	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING								
8311.10	- Coated electrodes of base metal, for arc-welding:								
8311.10.10	-- For iron or steel	0	A	0	0	0	0	0	
8311.10.90	-- Other	0	A	0	0	0	0	0	
8311.20.00	- Cored wire of base metal, for arc-welding	0	A	0	0	0	0	0	
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	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	
8311.90.00	- Other	0	A	0	0	0	0	0	
84.01	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION								
8401.10.00	- Nuclear reactors	0	A	0	0	0	0	0	
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0	A	0	0	0	0	0	
8401.30.00	- Fuel elements (cartridges), non-irradiated	0	A	0	0	0	0	0	
8401.40.00	- Parts of nuclear reactors	0	A	0	0	0	0	0	
84.02	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS								
8402.1	- Steam or other vapour generating boilers:								
8402.11.00	-- Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A	0	0	0	0	0	
8402.12.00	-- Other watertube boilers with a steam production not exceeding 45 tons per hour	0	A	0	0	0	0	0	
8402.19.00	-- Other vapour-generating boilers, including hybrid boilers	0	A	0	0	0	0	0	
8402.20.00	- Super-heated water boilers	0	A	0	0	0	0	0	
8402.90.00	- Parts	0	A	0	0	0	0	0	
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02								
8403.10.00	- Boilers	0	A	0	0	0	0	0	
8403.90.00	- Parts	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	
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE: ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS; CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS								
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A	0	0	0	0	0	
8404.20.00	- Condensers for steam or other vapour power units	0	A	0	0	0	0	0	
8404.90.00	- Parts	0	A	0	0	0	0	0	
84.05	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS								
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0	A	0	0	0	0	0	
8405.90.00	- Parts	0	A	0	0	0	0	0	
84.06	STEAM TURBINES AND OTHER VAPOUR TURBINES								
8406.10.00	- Turbines for marine propulsion	0	A	0	0	0	0	0	
8406.8	- Other turbines:								
8406.81.00	-- Of an output exceeding 40 MW	0	A	0	0	0	0	0	
8406.82.00	-- Of an output not exceeding 40 MW	0	A	0	0	0	0	0	
8406.90.00	- Parts	0	A	0	0	0	0	0	
84.07	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES								
8407.10.00	- Aircraft engines	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	
8407.2	- Marine propulsion engines:								
8407.21.00	-- Outboard motors	0	A	0	0	0	0	0	
8407.29.00	-- Other	0	A	0	0	0	0	0	
8407.3	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:								
8407.31.00	-- Of a cylinder capacity not exceeding 50 cm ³	0	A	0	0	0	0	0	
8407.32.00	-- Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	0	A	0	0	0	0	0	
8407.33.00	-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³	0	A	0	0	0	0	0	
8407.34.00	-- Of a cylinder capacity exceeding 1 000 cm ³	0	A	0	0	0	0	0	
8407.90.00	- Other engines	0	A	0	0	0	0	0	
84.08	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)								
8408.10.00	- Marine propulsion engines	0	A	0	0	0	0	0	
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	0	A	0	0	0	0	0	
8408.90.00	- Other engines	0	A	0	0	0	0	0	
84.09	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08								
8409.10.00	- For aircraft engines	0	A	0	0	0	0	0	
8409.9	- Other:								
8409.91.00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	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	
8409.99.00	-- Other	0	A	0	0	0	0	0	
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR								
8410.1	- Hydraulic turbines and water wheels:								
8410.11.00	-- Of an output not exceeding 1 000 kW:	0	A	0	0	0	0	0	
8410.12.00	-- Of an output exceeding 1 000 kW but not exceeding 10 000 kW	0	A	0	0	0	0	0	
8410.13.00	-- Of an output exceeding 10 000 kW	0	A	0	0	0	0	0	
8410.90.00	- Parts, including regulators	0	A	0	0	0	0	0	
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES								
8411.1	- Turbo-jets:								
8411.11.00	-- Of a thrust not exceeding 25 kN	0	A	0	0	0	0	0	
8411.12.00	-- Of a thrust exceeding 25 kN	0	A	0	0	0	0	0	
8411.2	- Turbo-propellers:								
8411.21.00	-- Of a power not exceeding 1 100 kW	0	A	0	0	0	0	0	
8411.22.00	-- Of a power exceeding 1 100 kW	0	A	0	0	0	0	0	
8411.8	- Other gas turbines:								
8411.81.00	-- Of a power not exceeding 5 000 kW	0	A	0	0	0	0	0	
8411.82.00	-- Of a power exceeding 5 000 kW	0	A	0	0	0	0	0	
8411.9	- Parts:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8411.91.00	-- Of turbo-jets or turbo-propellers	0	A	0	0	0	0	0	
8411.99.00	-- Other	0	A	0	0	0	0	0	
8412	OTHER ENGINES AND MOTORS								
8412.10.00	- Reaction engines other than turbo-jets	0	A	0	0	0	0	0	
8412.2	- Hydraulic power engines and motors:								
8412.21.00	-- Linear acting (cylinders)	0	A	0	0	0	0	0	
8412.29.00	-- Other	0	A	0	0	0	0	0	
8412.3	- Pneumatic power engines and motors:								
8412.31.00	-- Linear acting (cylinders)	0	A	0	0	0	0	0	
8412.39.00	-- Other	0	A	0	0	0	0	0	
8412.80.00	- Other	0	A	0	0	0	0	0	
8412.90.00	- Parts	0	A	0	0	0	0	0	
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS								
8413.1	- Pumps fitted or designed to be fitted with a measuring device:								
8413.11.00	-- Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	0	A	0	0	0	0	0	
8413.19.00	-- Other	0	A	0	0	0	0	0	
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0	A	0	0	0	0	0	
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	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	
8413.40.00	- Concrete pumps	0	A	0	0	0	0	0	
8413.50.00	- Other positive displacement reciprocating pumps	0	A	0	0	0	0	0	
8413.60.00	- Other rotary positive displacement pumps	0	A	0	0	0	0	0	
8413.70.00	- Other centrifugal pumps	0	A	0	0	0	0	0	
8413.8	- Other pumps; liquid elevators:								
8413.81.00	-- Pumps	0	A	0	0	0	0	0	
8413.82.00	-- Liquid elevators	0	A	0	0	0	0	0	
8413.9	- Parts:								
8413.91.00	-- Of pumps	0	A	0	0	0	0	0	
8413.92.00	-- Of liquid elevators	0	A	0	0	0	0	0	
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS								
8414.10.00	- Vacuum pumps	0	A	0	0	0	0	0	
8414.20.00	- Hand-or foot-operated air pumps	0	A	0	0	0	0	0	
8414.30.00	- Compressors of a kind used in refrigerating equipment	0	A	0	0	0	0	0	
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	0	A	0	0	0	0	0	
8414.5	- Fans:								
8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E	10	15	10	10	5	
8414.59.00	-- 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	
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	10	E	10	10	10	10	10	
8414.80.00	- Other	0	A	0	0	0	0	0	
8414.90	- Parts:								
8414.90.1	-- Of fans of subdivision 8414.51.00:								
8414.90.11	--- Baskets	0	A	0	0	0	0	0	
8414.90.19	--- Other	10	E	0	10	0	0	0	
8414.90.90	-- Other	0	A	0	0	0	0	0	
8415	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED								
8415.10.00	- Window or wall types, self-contained or 'split-system'	15	E	15	15	15	15	15	
8415.20.00	- Of a kind used for persons, in motor vehicles	15	E	15	15	15	15	15	
8415.8	- Other:								
8415.81.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E	15	15	15	15	15	
8415.82.00	-- Other, incorporating a refrigerating unit	15	E	15	15	15	15	15	
8415.83.00	-- Not incorporating a refrigerating unit	15	E	15	15	15	15	15	
8415.90.00	- Parts	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	
84.16	FURNACE BURNERS FOR LIQUID FUEL, OR FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES								
8416.10.00	- Furnace burners for liquid fuel	0	A	0	0	0	0	0	
8416.20.00	- Other furnace burners, including mix burners	0	A	0	0	0	0	0	
8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:								
8416.30.10	-- Mechanical stokers fuelled with chaff or cereal residues	10	E	10	10	10	10	10	
8416.30.90	-- Other	0	A	0	0	0	0	0	
8416.90.00	- Parts	0	A	0	0	0	0	0	
84.17	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC								
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0	A	0	0	0	0	0	
8417.20.00	- Bakery ovens, including biscuit ovens	10	E	10	10	10	10	10	
8417.80.00	- Other	0	A	0	0	0	0	0	
8417.90.00	- Parts	0	A	0	0	0	0	0	
84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15								
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	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	
8418.2	- Refrigerators, household type:								
8418.21.00	-- Compression-type	15	E	15	15	15	15	15	
8418.29	-- Other:								
8418.29.10	--- Absorption-type, electrical	15	E	15	15	15	15	15	
8418.29.90	--- Other	15	E	15	15	15	15	15	
8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	15	E	15	15	15	15	15	
8418.40.00	- Freezers of the upright type, not exceeding 900 litres capacity	15	E	15	15	15	15	15	
8418.50.00	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E	15	15	15	15	15	
8418.6	- Other refrigerating or freezing equipment: heat pumps:								
8418.61	-- Heat pumps, other than air conditioning machines of heading 84.15:								
8418.61.10	--- Compression-type refrigerating units whose condensers are heat exchangers	0	A	0	0	0	0	0	
8418.61.90	--- Other	10	E	10	10	10	10	10	
8418.69	-- Other:								
8418.69.10	--- Water coolers and coolers for other beverages	15	E	15	15	15	15	15	
8418.69.90	--- Other	10	E	10	10	10	10	10	
8418.9	- Parts:								
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	15	E	15	15	15	15	15	
8418.99.00	-- 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	
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS, AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; NON-ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS								
8419.1	- Non-electric instantaneous or storage water heaters:								
8419.11.00	-- Instantaneous gas water heaters	15	E	15	15	15	15	15	
8419.19.00	-- Other	10	E	10	10	10	10	10	
8419.20.00	- Medical, surgical or laboratory sterilisers	0	A	0	0	0	0	0	
8419.3	- Dryers:								
8419.31	-- For agricultural products:								
8419.31.10	--- Hot-air dryers for grains and vegetables	10	E	10	10	10	10	10	
8419.31.90	--- Other	0	A	0	0	0	0	0	
8419.32	-- For wood, paper pulp, paper or paperboard:								
8419.32.10	--- Hot-air dryers for wood	10	E	10	10	10	10	10	
8419.32.90	--- Other	0	A	0	0	0	0	0	
8419.39.00	-- Other	0	A	0	0	0	0	0	
8419.40.00	- Distilling or rectifying equipment	0	A	0	0	0	0	0	
8419.50.00	- Heat-exchange units	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	
8419.60.00	- Machinery for liquefying air or other gases	0	A	0	0	0	0	0	
8419.8	- Other equipment and devices:								
8419.81.00	-- For making hot drinks or for cooking or heating food	0	A	0	0	0	0	0	
8419.89.00	-- Other	0	A	0	0	0	0	0	
8419.90.00	- Parts	0	A	0	0	0	0	0	
84.20	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR								
8420.10.00	- Calendering and rolling machines	0	A	0	0	0	0	0	
8420.9	- Parts:								
8420.91.00	-- Cylinders	0	A	0	0	0	0	0	
8420.99.00	-- Other	0	A	0	0	0	0	0	
84.21	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES								
8421.1	- Centrifuges, including centrifugal dryers:								
8421.11.00	-- Cream separators	0	A	0	0	0	0	0	
8421.12.00	-- Clothes-dryers	0	A	0	0	0	0	0	
8421.19.00	-- Other	0	A	0	0	0	0	0	
8421.2	- Filtering or purifying machinery and apparatus for liquids:								
8421.21.00	-- For filtering or purifying water	0	A	0	0	0	0	0	
8421.22.00	-- For filtering or purifying beverages other than water	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	
8421.23.00	-- Oil-or petrol-filters for internal combustion engines	10	C	10	10	10	10	10	
8421.29.00	-- Other	0	A	0	0	0	0	0	
8421.3	- Filtering or purifying machinery and apparatus for gases:								
8421.31.00	-- Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	C	10	10	10	10	10	
8421.39.00	-- Other	0	A	0	0	0	0	0	
8421.9	- Parts:								
8421.91.00	-- Of centrifuges, including centrifugal dryers	0	A	0	0	0	0	0	
8421.99.00	-- Other	0	A	0	0	0	0	0	
8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING, OR WRAPPING MACHINERY (INCLUDING HEAT SHRINK, WRAPPING MACHINERY); MACHINERY FOR CARBONATING BEVERAGES								
8422.1	- Dishwashing machines:								
8422.11.00	-- Domestic	15	E	15	15	15	15	15	
8422.19.00	-- Other	10	E	10	10	10	10	10	
8422.20.00	- Machinery for cleaning or drying bottles or other containers	0	A	0	0	0	0	0	
8422.30	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8422.30.10	-- Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E	10	10	10	10	10	
8422.30.90	-- Other	0	A	0	0	0	0	0	
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)								
8422.40.10	-- For working in the hand, with self-contained electric motor	0	A	0	0	0	0	0	
8422.40.90	-- Other	10	C	10	10	10	10	10	
8422.90.00	- Parts	0	A	0	0	0	0	0	
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHTS FOR ALL KINDS OF SCALES								
8423.10.00	- Person weighing machines, including baby scales; household scales	5	E	5	5	5	5	5	
8423.20.00	- Scales for continuous weighing of goods on conveyors	0	A	0	0	0	0	0	
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A	0	0	0	0	0	
8423.8	- Other weighing equipment and instruments:								
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	0	A	0	0	0	0	0	
8423.82	--- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:								
8423.82.10	--- Scales for weighing cattle	10	E	10	10	10	10	10	
8423.82.20	--- Spring balances of a capacity not exceeding 200 kg	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	
8423.82.90	--- Other	0	A	0	0	0	0	0	
8423.89.00	-- Other	0	A	0	0	0	0	0	
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	0	A	0	0	0	0	0	
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:								
8424.10.00	- Fire extinguishers, whether or not charged	0	A	0	0	0	0	0	
8424.20.00	- Spray guns and similar appliances	0	A	0	0	0	0	0	
8424.30.00	- Steam or sandblasting machines and similar jet projecting machines	0	A	0	0	0	0	0	
8424.8	- Other apparatus:								
8424.81	-- Agricultural or horticultural:								
8424.81.10	--- Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	10	E	10	10	10	0	5	
8424.81.20	--- Knapsack sprayers, of a capacity not exceeding 20 l, powered	10	C	10	10	10	0	0	
8424.81.30	--- Fumigators, towed, whether or not assembled	10	C	10	10	10	0	0	
8424.81.90	--- Other	0	A	0	0	0	0	0	
8424.89.00	-- Other	0	A	0	0	0	0	0	
8424.90	- Parts:								
8424.90.1	-- For sprayers:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8424.90.11	--- For pharmaceutical products	0	A	0	0	0	0	0	
8424.90.19	--- Other	15	C	5	5	5	5	5	
8424.90.90	-- Other	0	A	0	0	0	0	0	
8425	PULLEY TACKLE; WINCHES AND CAPSTANS; JACKS								
8425.1	- Pulley tackle:								
8425.11.00	-- Powered by electric motor	0	A	0	0	0	0	0	
8425.19.00	-- Other	0	A	0	0	0	0	0	
8425.3	- Other winches; capstans:								
8425.31	-- Powered by electric motor								
8425.31.10	--- Pit-head winding gear; winches specially designed for use in the interior of mines	0	A	0	0	0	0	0	
8425.31.90	--- Other	0	A	0	0	0	0	0	
8425.39	-- Other:								
8425.39.10	--- Pit-head winding gear; winches specially designed for use in the interior of mines	0	A	0	0	0	0	0	
8425.39.90	--- Other	0	A	0	0	0	0	0	
8425.4	- Jacks:								
8425.41.00	-- Fixed hoists for raising vehicles, of a type used in garages	0	A	0	0	0	0	0	
8425.42.00	-- Other jacks and hoists, hydraulic	0	A	0	0	0	0	0	
8425.49.00	-- 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	
84.26	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE								
8426.1	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:								
8426.11	-- Overhead travelling cranes on fixed support:								
8426.11.10	--- Having a maximum weighing capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.11.90	--- Other	0	A	0	0	0	0	0	
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	0	A	0	0	0	0	0	
8426.19	-- Other:								
8426.19.10	--- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.19.90	--- Other	0	A	0	0	0	0	0	
8426.20	- Tower cranes:								
8426.20.10	-- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.20.90	-- Other	0	A	0	0	0	0	0	
8426.30	- Portal or pedestal jib cranes:								
8426.30.10	-- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.30.90	-- Other	0	A	0	0	0	0	0	
8426.4	- Other machinery, self-propelled:								
8426.41.00	-- On 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	
8426.49.00	-- Other	0	A	0	0	0	0	0	
8426.9	- Other machines and appliances:								
8426.91.00	-- Designed for mounting on road vehicles	0	A	0	0	0	0	0	
8426.99.00	-- Other	0	A	0	0	0	0	0	
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:								
8427.10.00	- Self-propelled trucks powered by an electric motor	0	A	0	0	0	0	0	
8427.20.00	- Other self-propelled trucks	0	A	0	0	0	0	0	
8427.90.00	- Other trucks	0	A	0	0	0	0	0	
8428	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING (FOR EXAMPLE: LIFTS, ESCALATORS, CONVEYERS, TELEFERICS								
8428.10.00	- Lifts and skip hoists	0	A	0	0	0	0	0	
8428.20.00	- Pneumatic elevators and conveyors	0	A	0	0	0	0	0	
8428.3	- Other continuous-action elevators and conveyors, for goods or materials:								
8428.31.00	-- Specially designed for use in the interior of mines and other underground uses	0	A	0	0	0	0	0	
8428.32.00	-- Other, bucket type	0	A	0	0	0	0	0	
8428.33.00	-- Other, belt type	0	A	0	0	0	0	0	
8428.39.00	-- Other	0	A	0	0	0	0	0	
8428.40.00	- Escalators and moving walkways	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	
8428.60.00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A	0	0	0	0	0	
8428.90	- Other machines and appliances								
8428.90.10	-- Mine wagon pushers, locomotive or wagon trawlers, wagon tippers and similar railway wagon handling equipment	0	A	0	0	0	0	0	
8428.90.90	-- Other	0	A	0	0	0	0	0	
84.29	SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS								
8429.1	- Bulldozers and angledozers:								
8429.11.00	-- Tracked	0	A	0	0	0	0	0	
8429.19.00	-- Other	0	A	0	0	0	0	0	
8429.20.00	- Levellers	0	A	0	0	0	0	0	
8429.30.00	- Scrapers	0	A	0	0	0	0	0	
8429.40.00	- Tamping machines and road rollers	0	A	0	0	0	0	0	
8429.5	- Mechanical shovels, excavators and shovel loaders:								
8429.51.00	-- Front-end shovel loaders	0	A	0	0	0	0	0	
8429.52.00	-- Machinery with a 360° revolving superstructure	0	A	0	0	0	0	0	
8429.59.00	-- 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	
84.30	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS; SNOWPLOUGHS AND SNOW-BLOWERS								
8430.10.00	- Pile-drivers and pile-extractors	0	A	0	0	0	0	0	
8430.20.00	- Snow-ploughs and snow-blowers	0	A	0	0	0	0	0	
8430.3	- Coal or rock cutters and tunnelling machinery:								
8430.31.00	-- Self-propelled	0	A	0	0	0	0	0	
8430.39.00	-- Other	0	A	0	0	0	0	0	
8430.4	- Other boring or sinking machinery:								
8430.41.00	-- Self-propelled	0	A	0	0	0	0	0	
8430.49.00	-- Other	0	A	0	0	0	0	0	
8430.50.00	- Other machinery, self-propelled	0	A	0	0	0	0	0	
8430.6	- Other machinery, not self-propelled:								
8430.61.00	-- Tamping or compacting machinery	0	A	0	0	0	0	0	
8430.69.00	-- Other	0	A	0	0	0	0	0	
84.31	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30								
8431.10.00	- Of machinery of heading 84.25	0	A	0	0	0	0	0	
8431.20.00	- Of machinery of heading 84.27	0	A	0	0	0	0	0	
8431.3	- Of machinery of heading 84.28:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8431.31.00	-- Of lifts, skip hoists or escalators	0	A	0	0	0	0	0	
8431.39.00	-- Other	0	A	0	0	0	0	0	
8431.4	- Of machinery of headings 84.26, 84.29 or 84.30:								
8431.41.00	-- Buckets, shovels, grabs and grips	0	A	0	0	0	0	0	
8431.42.00	-- Bulldozer or angledozer blades	0	A	0	0	0	0	0	
8431.43.00	- Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A	0	0	0	0	0	
8431.49.00	-- Other	0	A	0	0	0	0	0	
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS GROUND ROLLERS								
8432.10.00	- Ploughs	10	E	10	10	10	10	10	
8432.2	- Harrows, scarifiers, cultivators, weeders and hoes:								
8432.21.00	-- Disc harrows	10	E	10	10	10	10	10	
8432.29.00	-- Other	0	A	0	0	0	0	0	
8432.30.00	- Seeders, planters and transplanters	0	A	0	0	0	0	0	
8432.40.00	- Manure spreaders and fertiliser distributors	0	A	0	0	0	0	0	
8432.80.00	- Other machinery, apparatus and devices	0	A	0	0	0	0	0	
8432.90	- Parts:								
8432.90.10	-- For ploughs and harrows	10	E	10	10	10	10	10	
8432.90.90	-- 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	
84.33	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37								
8433.1	- Lawnmowers:								
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	0	A	0	0	0	0	0	
8433.19.00	-- Other	0	A	0	0	0	0	0	
8433.20.00	- Mowers, including cutter bars for tractor mounting	0	A	0	0	0	0	0	
8433.30.00	- Other haymaking machinery	0	A	0	0	0	0	0	
8433.40.00	- Straw or fodder balers, including pick-up balers	0	A	0	0	0	0	0	
8433.5	- Other harvesting machinery: threshing machinery:								
8433.51.00	-- Combine harvester-threshers	0	A	0	0	0	0	0	
8433.52.00	-- Other threshing machinery	0	A	0	0	0	0	0	
8433.53.00	-- Root or tuber harvesting machines	0	A	0	0	0	0	0	
8433.59.00	-- Other	0	A	0	0	0	0	0	
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:								
8433.60.10	-- Functioning with the electronic colour grading principle	10	E	10	10	10	10	10	
8433.60.90	-- Other	0	A	0	0	0	0	0	
8433.90.00	- Parts	0	A	0	0	0	0	0	
84.34	MILKING MACHINES AND DAIRY MACHINERY								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8434.10.00	- Milking machines	0	A	0	0	0	0	0	
8434.20.00	- Dairy machinery	0	A	0	0	0	0	0	
8434.90.00	- Parts	0	A	0	0	0	0	0	
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES								
8435.10.00	- Machinery and apparatus	0	A	0	0	0	0	0	
8435.90.00	- Parts	0	A	0	0	0	0	0	
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS								
8436.10.00	- Machinery for preparing animal feedingsuffs	0	A	0	0	0	0	0	
8436.2	- Poultry-keeping machinery; poultry incubators and brooders								
8436.21.00	-- Poultry incubators and brooders	0	A	0	0	0	0	0	
8436.29.00	-- Other	0	A	0	0	0	0	0	
8436.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8436.9	- Parts;								
8436.91.00	-- Of poultry-keeping machinery and apparatus	0	A	0	0	0	0	0	
8436.99.00	-- 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	
84.37	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY								
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables;								
8437.10.10	-- Cyclone separators and revolving machines for cleaning and grading grain	10	E	10	10	10	10	10	
8437.10.90	-- Other	0	A	0	0	0	0	0	
8437.80	- Other machinery and appliances;								
8437.80.10	-- Hammer type crushing and grinding machines for cereals	10	E	10	10	10	10	10	
8437.80.20	-- Grain mixing machines	10	E	10	10	10	10	10	
8437.80.90	-- Other	0	A	0	0	0	0	0	
8437.90.00	- Parts	0	A	0	0	0	0	0	
84.38	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL FAT OR FIXED VEGETABLE FATS OR OILS								
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A	0	0	0	0	0	
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	A	0	0	0	0	0	
8438.30.00	- Machinery for sugar manufacture	0	A	0	0	0	0	0	
8438.40.00	- Brewery machinery	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	
8438.50.00	- Machinery for the preparation of meat or poultry	0	A	0	0	0	0	0	
8438.60	- Machinery for the preparation of fruit or vegetables:								
8438.60.10	-- Fruit pulpers	10	E	10	10	10	10	10	
8438.60.90	-- Other	0	A	0	0	0	0	0	
8438.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8438.90.00	- Parts	0	A	0	0	0	0	0	
84.39	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD								
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0	A	0	0	0	0	0	
8439.20.00	- Machinery for making paper or paperboard	0	A	0	0	0	0	0	
8439.30.00	- Machinery for finishing paper or paperboard	0	A	0	0	0	0	0	
8439.9	- Parts:								
8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	0	A	0	0	0	0	0	
8439.99.00	-- Other	0	A	0	0	0	0	0	
84.40	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES								
8440.10.00	- Machinery and apparatus	0	A	0	0	0	0	0	
8440.90.00	- Parts	0	A	0	0	0	0	0	
84.41	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS								
8441.10.00	- Cutting machines	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	
8441.20.00	- Machines for making bags, sacks or envelopes	0	A	0	0	0	0	0	
8441.30.00	- Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A	0	0	0	0	0	
8441.40.00	- Machines for moulding articles in paper pulp, paper or paper-board	0	A	0	0	0	0	0	
8441.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8441.90.00	- Parts	0	A	0	0	0	0	0	
84.42	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE -TOOLS OF HEADINGS 84.56 TO 84.65), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS: PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS: BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)								
8442.30	- Machinery, apparatus and equipment:								
8442.30.10	-- Phototype-setting and composing machines	0	A	0	0	0	0	0	
8442.30.20	-- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	0	A	0	0	0	0	0	
8442.30.90	-- Other	0	A	0	0	0	0	0	
8442.40.00	- Parts of these machines, apparatus or equipment	0	A	0	0	0	0	0	
8442.50.00	- Printing blocks, plates, cylinders and other printing components: blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	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	
84.43	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED PARTS AND ACCESSORIES								
8443.1	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:								
8443.11.00	-- Offset printing machinery, reel fed	0	A	0	0	0	0	0	
8443.12.00	-- Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm x 36 cm, unfolded)	0	A	0	0	0	0	0	
8443.13.00	-- Other offset printing machines and apparatus	0	A	0	0	0	0	0	
8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	0	A	0	0	0	0	0	
8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A	0	0	0	0	0	
8443.16.00	-- Flexographic printing machinery	0	A	0	0	0	0	0	
8443.17.00	-- Gravure printing machinery	0	A	0	0	0	0	0	
8443.19.00	-- Other	0	A	0	0	0	0	0	
8443.3	- Other printing machines, copying machines and facsimile machines, whether or not combined:								
8443.31.00	-- Machines which perform two or more of the following functions: Printing, copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A	0	0	0	0	0	
8443.32.00	-- Other, capable of connecting to an automatic data-processing machine or to a network	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	
8443.39.00	-- Other	0	A	0	0	0	0	0	
8443.9	- Parts and accessories:								
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A	0	0	0	0	0	
8443.99.00	-- Other	0	A	0	0	0	0	0	
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0	A	0	0	0	0	0	
84.45	MACHINES FOR PREPARING TEXTILE FIBRES: SPINNING, DOUBLING, OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADINGS 84.46 OR 84.47								
8445.1	- Machines for preparing textile fibres:								
8445.11.00	-- Carding machines	0	A	0	0	0	0	0	
8445.12.00	-- Combing machines	0	A	0	0	0	0	0	
8445.13.00	-- Drawing or roving machines	0	A	0	0	0	0	0	
8445.19.00	-- Other	0	A	0	0	0	0	0	
8445.20.00	- Textile spinning machines	0	A	0	0	0	0	0	
8445.30.00	- Textile doubling or twisting machines	0	A	0	0	0	0	0	
8445.40.00	- Textile winding (including weft-winding) or reeling machines	0	A	0	0	0	0	0	
8445.90.00	- 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	
84.46	WEAVING MACHINES (LOOMS)								
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	0	A	0	0	0	0	0	
8446.2	- For weaving fabrics of a width exceeding 30 cm, shuttle type:								
8446.21.00	-- Power looms	0	A	0	0	0	0	0	
8446.29.00	-- Other	0	A	0	0	0	0	0	
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A	0	0	0	0	0	
84.47	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING								
8447.1	- Circular knitting machines:								
8447.11.00	-- With cylinder diameter not exceeding 165 mm	0	A	0	0	0	0	0	
8447.12.00	-- With cylinder diameter exceeding 165 mm	0	A	0	0	0	0	0	
8447.20.00	- Flat knitting machines; stitch-bonding machines	0	A	0	0	0	0	0	
8447.90.00	- Other	0	A	0	0	0	0	0	
84.48	MACHINES AND AUXILIARY MACHINERY FOR MACHINES OF HEADINGS 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE: DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF SUBHEADINGS 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE: SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEADLS AND HEAD- FRAMES, HOSIERY NEEDLES)								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8448.1	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:								
8448.11.00	-- Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A	0	0	0	0	0	
8448.19.00	-- Other	0	A	0	0	0	0	0	
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A	0	0	0	0	0	
8448.3	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:								
8448.31.00	-- Card clothing	0	A	0	0	0	0	0	
8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	0	A	0	0	0	0	0	
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	0	A	0	0	0	0	0	
8448.39.00	-- Other	0	A	0	0	0	0	0	
8448.4	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:								
8448.42.00	-- Reeds for looms, healds and heald-frames	0	A	0	0	0	0	0	
8448.49	-- Other:								
8448.49.10	--- Shuttles	0	A	0	0	0	0	0	
8448.49.90	--- Other	0	A	0	0	0	0	0	
8448.5	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:								
8448.51.00	-- Sinkers, needles and other articles used in forming stitches	0	A	0	0	0	0	0	
8448.59.00	-- 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	
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0	A	0	0	0	0	0	
8450	WASHING MACHINES, INCLUDING MACHINES WITH DRYER DEVICE								
8450.1	- Machines, each of a dry linen capacity not exceeding 10 kg:								
8450.11.00	-- Fully automatic machines	15	E	15	15	15	15	15	
8450.12.00	-- Other machines, with built-in centrifugal dryer	15	E	15	15	15	15	15	
8450.19.00	-- Other	15	E	15	15	15	15	15	
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	0	A	0	0	0	0	0	
8450.90.00	- Parts	0	A	0	0	0	0	0	
8451	MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS								
8451.10.00	- Dry-cleaning machines	0	A	0	0	0	0	0	
8451.2	- Drying machines:								
8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	15	E	15	15	15	15	15	
8451.29.00	-- 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	
8451.30.00	- Ironing machines and presses, including fusing presses	0	A	0	0	0	0	0	
8451.40.00	- Washing, bleaching or dyeing machines	0	A	0	0	0	0	0	
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A	0	0	0	0	0	
8451.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8451.90.00	- Parts	0	A	0	0	0	0	0	
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES								
8452.10.00	- Sewing machines of the household type	0	A	0	0	0	0	0	
8452.2	- Other sewing machines:								
8452.21.00	-- Automatic units	0	A	0	0	0	0	0	
8452.29.00	-- Other	0	A	0	0	0	0	0	
8452.30.00	- Sewing machine needles	0	A	0	0	0	0	0	
8452.40.00	- Furniture, bases and covers for sewing machines and parts thereof	15	E	15	15	15	15	15	
8452.90.00	- Other parts of sewing machines	0	A	0	0	0	0	0	
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES								
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	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	
8453.20.00	- Machinery for making or repairing footwear	0	A	0	0	0	0	0	
8453.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8453.90.00	- Parts	0	A	0	0	0	0	0	
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES								
8454.10.00	- Converters	0	A	0	0	0	0	0	
8454.20.00	- Ingot moulds and ladles	0	A	0	0	0	0	0	
8454.30.00	- Casting machines	0	A	0	0	0	0	0	
8454.90.00	- Parts	0	A	0	0	0	0	0	
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR								
8455.10.00	- Tube mills	0	A	0	0	0	0	0	
8455.2	- Other rolling mills								
8455.21.00	-- For hot rolling or combination hot and cold rolling	0	A	0	0	0	0	0	
8455.22.00	-- For cold rolling	0	A	0	0	0	0	0	
8455.30.00	- Rolls for rolling mills	0	A	0	0	0	0	0	
8455.90.00	- Other parts	0	A	0	0	0	0	0	
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8456.10.00	- Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	
8456.20.00	- Operated by ultrasonic processes	0	A	0	0	0	0	0	
8456.30.00	- Operated by electro-discharge processes	0	A	0	0	0	0	0	
8456.90.00	- Other	0	A	0	0	0	0	0	
84.57	MACHINING CENTERS, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL								
8457.10.00	- Machining centres	0	A	0	0	0	0	0	
8457.20.00	- Single-station machines	0	A	0	0	0	0	0	
8457.30.00	- Multi-station machines	0	A	0	0	0	0	0	
84.58	LATHES (INCLUDING TURNING CENTERS) FOR REMOVING METAL								
8458.1	- Horizontal lathes:								
8458.11.00	-- Numerically controlled	0	A	0	0	0	0	0	
8458.19.00	-- Other	0	A	0	0	0	0	0	
8458.9	- Other lathes:								
8458.91.00	-- Numerically controlled	0	A	0	0	0	0	0	
8458.99.00	-- Other	0	A	0	0	0	0	0	
84.59	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8459.10.00	- Way-type unit head machines	0	A	0	0	0	0	0	
8459.2	- Other drilling machines:								
8459.21.00	-- Numerically controlled	0	A	0	0	0	0	0	
8459.29.00	-- Other	0	A	0	0	0	0	0	
8459.3	- Other boring-milling machines:								
8459.31.00	-- Numerically controlled	0	A	0	0	0	0	0	
8459.39.00	-- Other	0	A	0	0	0	0	0	
8459.40.00	- Other boring machines	0	A	0	0	0	0	0	
8459.5	- Milling machines, knee-type:								
8459.51.00	-- Numerically controlled	0	A	0	0	0	0	0	
8459.59.00	-- Other	0	A	0	0	0	0	0	
8459.6	- Other milling machines:								
8459.61.00	-- Numerically controlled	0	A	0	0	0	0	0	
8459.69.00	-- Other	0	A	0	0	0	0	0	
8459.70.00	- Other threading or tapping machines	0	A	0	0	0	0	0	
84.60	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERAMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8460.1	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:								
8460.11.00	-- Numerically controlled	0	A	0	0	0	0	0	
8460.19.00	-- Other	0	A	0	0	0	0	0	
8460.2	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:								
8460.21.00	-- Numerically controlled	0	A	0	0	0	0	0	
8460.29.00	-- Other	0	A	0	0	0	0	0	
8460.3	- Sharpening machines:								
8460.31.00	-- Numerically controlled	0	A	0	0	0	0	0	
8460.39.00	-- Other	0	A	0	0	0	0	0	
8460.40.00	- Honing or lapping machines	0	A	0	0	0	0	0	
8460.90.00	- Other	0	A	0	0	0	0	0	
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMET, NOT ELSEWHERE SPECIFIED OR INCLUDED								
8461.20.00	- Shaping or slotting machines	0	A	0	0	0	0	0	
8461.30.00	- Broaching machines	0	A	0	0	0	0	0	
8461.40.00	- Gear-cutting, gear-grinding or gear-finishing machines	0	A	0	0	0	0	0	
8461.50.00	- Sawing or cutting-off machines	0	A	0	0	0	0	0	
8461.90.00	- 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	
84.62	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE								
8462.10.00	- Forging or die-stamping machines (including presses) and other hammer machines	0	A	0	0	0	0	0	
8462.2	- Bending, folding, straightening or flattening machines (including presses):								
8462.21.00	-- Numerically controlled	0	A	0	0	0	0	0	
8462.29.00	-- Other	0	A	0	0	0	0	0	
8462.3	- Shearing machines (including presses), other than combined punching and shearing machines:								
8462.31.00	-- Numerically controlled	0	A	0	0	0	0	0	
8462.39.00	-- Other	0	A	0	0	0	0	0	
8462.4	- Punching or notching machines (including presses), including combined punching and shearing machines:								
8462.41.00	-- Numerically controlled	0	A	0	0	0	0	0	
8462.49.00	-- Other	0	A	0	0	0	0	0	
8462.9	- Other:								
8462.91.00	-- Hydraulic presses	0	A	0	0	0	0	0	
8462.99.00	-- Other	0	A	0	0	0	0	0	
84.63	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8463.10.00	- Drawbenches for bars, tubes, profiles, wire or the like	0	A	0	0	0	0	0	
8463.20.00	- Thread-rolling machines	0	A	0	0	0	0	0	
8463.30.00	- Machines for working wire	0	A	0	0	0	0	0	
8463.90.00	- Other	0	A	0	0	0	0	0	
84.64	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS								
8464.10.00	- Sawing machines	0	A	0	0	0	0	0	
8464.20.00	- Grinding or polishing machines	0	A	0	0	0	0	0	
8464.90.00	- Other	0	A	0	0	0	0	0	
84.65	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS								
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0	A	0	0	0	0	0	
8465.9	- Other:								
8465.91.00	-- Sawing machines	0	A	0	0	0	0	0	
8465.92.00	-- Planing machines; milling or moulding machines	0	A	0	0	0	0	0	
8465.93.00	-- Grinding, sanding or polishing machines	0	A	0	0	0	0	0	
8465.94.00	-- Bending or assembling machines	0	A	0	0	0	0	0	
8465.95.00	-- Drilling or morticing machines	0	A	0	0	0	0	0	
8465.96.00	-- Splitting, slicing or paring machines	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	
8465.99.00	-- Other	0	A	0	0	0	0	0	
84.66	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND								
8466.10.00	- Tool holders and self-opening dieheads	0	A	0	0	0	0	0	
8466.20.00	- Work holders	0	A	0	0	0	0	0	
8466.30.00	- Dividing heads and other special attachments for machine-tools	0	A	0	0	0	0	0	
8466.9	- Other:								
8466.91.00	-- For machines of heading 84.64	0	A	0	0	0	0	0	
8466.92.00	-- For machines of heading 84.65	0	A	0	0	0	0	0	
8466.93.00	-- For machines of headings 84.56 to 84.61	0	A	0	0	0	0	0	
8466.94.00	-- For machines of heading 84.62 or 84.63	0	A	0	0	0	0	0	
84.67	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR								
8467.1	- Pneumatic:								
8467.11.00	-- Rotary type (including combined rotary-percussion)	0	A	0	0	0	0	0	
8467.19.00	-- Other	0	A	0	0	0	0	0	
8467.2	- With self-contained electric motor:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8467.21.00	-- Drills of all kinds, including rotary drills	0	A	0	0	0	0	0	
8467.22.00	-- Saws, including cut-off saws	0	A	0	0	0	0	0	
8467.29.00	-- Other	0	A	0	0	0	0	0	
8467.8	-- Other tools:								
8467.81.00	-- Chainsaws	0	A	0	0	0	0	0	
8467.89.00	-- Other	0	A	0	0	0	0	0	
8467.9	-- Parts:								
8467.91.00	-- Of chainsaws	0	A	0	0	0	0	0	
8467.92.00	-- Of pneumatic tools	0	A	0	0	0	0	0	
8467.99.00	-- Other	0	A	0	0	0	0	0	
84.68	MACHINES AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING								
8468.10.00	-- Hand-held blowtorch	0	A	0	0	0	0	0	
8468.20.00	-- Other gas-operated machinery and apparatus	0	A	0	0	0	0	0	
8468.80.00	-- Other machines and appliances	0	A	0	0	0	0	0	
8468.90.00	-- Parts	0	A	0	0	0	0	0	
84.69	TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES								
8469.00.1	-- Automatic typewriters and word-processing machines:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8469.00.11	-- Word-processing machines	0	A	0	0	0	0	0	
8469.00.12	-- Automatic typewriters	0	A	0	0	0	0	0	
8469.00.20	- Other typewriters, electric	0	A	0	0	0	0	0	
8469.00.30	- Other typewriters, non-electric	0	A	0	0	0	0	0	
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS								
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A	0	0	0	0	0	
8470.2	- Other electronic calculating machines;								
8470.21.00	-- Incorporating a printing device	0	A	0	0	0	0	0	
8470.29.00	-- Other	0	A	0	0	0	0	0	
8470.30.00	- Other calculating machines	0	A	0	0	0	0	0	
8470.50.00	- Cash registers	0	A	0	0	0	0	0	
8470.90.00	- Other	0	A	0	0	0	0	0	
8471	AUTOMATIC DATA-PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8471.30.00	- Automatic data-processing machines	0	A	0	0	0	0	0	
	Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display								
8471.4	- Other automatic data-processing machines:								
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A	0	0	0	0	0	
8471.49.00	-- Other, presented in the form of systems	0	A	0	0	0	0	0	
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A	0	0	0	0	0	
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	0	A	0	0	0	0	0	
8471.70.00	- Storage units	0	A	0	0	0	0	0	
8471.80.00	- Other units of automatic data processing machines	0	A	0	0	0	0	0	
8471.90.00	- Other	0	A	0	0	0	0	0	
84.72	OTHER OFFICE MACHINES AND EQUIPMENT (FOR EXAMPLE: HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR COIN-WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)								
8472.10.00	- Copy machines, including mimeographs	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	
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A	0	0	0	0	0	
8472.90	- Other:								
8472.90.10	-- Addressing machines and address plate embossing machines, other than those of subheading 8443.39	0	A	0	0	0	0	0	
8472.90.90	-- Other	0	A	0	0	0	0	0	
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72								
8473.10.00	- Parts and accessories of the machines of heading 84.69	0	A	0	0	0	0	0	
8473.2	- Parts and accessories of the machines of heading 84.70:								
8473.21.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A	0	0	0	0	0	
8473.29.00	-- Other	0	A	0	0	0	0	0	
8473.30.00	- Parts and accessories of the machines of heading 84.71	0	A	0	0	0	0	0	
8473.40.00	- Parts and accessories of the machines of heading 84.72	0	A	0	0	0	0	0	
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A	0	0	0	0	0	
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOLDS OF SAND								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8474.10.00	- Sorting, screening, separating or washing machines	0	A	0	0	0	0	0	
8474.20.00	- Crushing or grinding machines	0	A	0	0	0	0	0	
8474.3	- Mixing or kneading machines:								
8474.31	-- Concrete or mortar mixers:								
8474.31.10	--- Of a capacity not exceeding 0,36 m ³	10	E	10	10	10	10	10	
8474.31.90	--- Other	0	A	0	0	0	0	0	
8474.32.00	-- Machinery for mixing mineral substances with bitumen	0	A	0	0	0	0	0	
8474.39.00	-- Other	0	A	0	0	0	0	0	
8474.80	- Other machines and appliances:								
8474.80.10	-- Machines for making concrete blocks	0	A	0	0	0	0	0	
8474.80.90	-- Other	0	A	0	0	0	0	0	
8474.90.00	- Parts	0	A	0	0	0	0	0	
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE								
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A	0	0	0	0	0	
8475.2	- Machines for manufacturing or hot working glass or glassware:								
8475.21.00	-- Machines for making optical fibres and preforms 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	
8475.29.00	-- Other	0	A	0	0	0	0	0	
8475.90.00	- Parts	0	A	0	0	0	0	0	
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES								
8476.2	- Automatic beverage-vending machines:								
8476.21.00	-- Incorporating heating or refrigerating devices	15	E	15	15	15	15	15	
8476.29.00	-- Other	15	E	15	15	15	15	15	
8476.8	- Other:								
8476.81.00	-- Incorporating heating or refrigerating devices	15	E	15	15	15	15	15	
8476.89.00	-- Other	15	E	15	15	15	15	15	
8476.90.00	- Parts	0	A	0	0	0	0	0	
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8477.10.00	- Injection-moulding machines	0	A	0	0	0	0	0	
8477.20.00	- Extruders	0	A	0	0	0	0	0	
8477.30.00	- Blow-moulding machines	0	A	0	0	0	0	0	
8477.40.00	- Vacuum-moulding machines and other thermoforming machines	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	
8477.5	- Other machinery for moulding or otherwise forming								
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A	0	0	0	0	0	
8477.59.00	-- Other	0	A	0	0	0	0	0	
8477.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8477.90.00	- Parts	0	A	0	0	0	0	0	
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8478.10.00	- Machines and appliances	0	A	0	0	0	0	0	
8478.90.00	- Parts	0	A	0	0	0	0	0	
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8479.10.00	- Machinery for public works, building or the like	0	A	0	0	0	0	0	
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A	0	0	0	0	0	
8479.30.00	- Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A	0	0	0	0	0	
8479.40.00	- Rope or cable-making machines	0	A	0	0	0	0	0	
8479.50.00	- Industrial robots, not elsewhere specified or included	0	A	0	0	0	0	0	
8479.60.00	- Evaporative air coolers	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	
8479.8	- Other machines and appliances:								
8479.81.00	-- For treating metal, including electric wire coil-winders	0	A	0	0	0	0	0	
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	A	0	0	0	0	0	
8479.89.00	-- Other	0	A	0	0	0	0	0	
8479.90.00	- Parts	0	A	0	0	0	0	0	
84.80	MOLDING BOXES FOR METAL FOUNDRY; MOULD BASES MOLDING PATTERNS, MOULDS FOR METAL (OTHER THAN INGOT MOLDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS								
8480.10.00	- Moulding boxes for metal founding	0	A	0	0	0	0	0	
8480.20.00	- Mould plate bases	0	A	0	0	0	0	0	
8480.30.00	- Moulding patterns	0	A	0	0	0	0	0	
8480.4	- Moulds for metal or metal carbides:								
8480.41.00	-- For injection or compression moulding	0	A	0	0	0	0	0	
8480.49.00	-- Other	0	A	0	0	0	0	0	
8480.50.00	- Moulds for glass	0	A	0	0	0	0	0	
8480.60.00	- Moulds for mineral materials	0	A	0	0	0	0	0	
8480.7	- Moulds for rubber or plastics:								
8480.71.00	-- For injection or compression moulding	0	A	0	0	0	0	0	
8480.79.00	-- 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	
84.81	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES								
8481.10.00	- Pressure-reducing valves	0	A	0	0	0	0	0	
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	0	A	0	0	0	0	0	
8481.30.00	- Check valves	0	A	0	0	0	0	0	
8481.40.00	- Safety or relief valves	0	A	0	0	0	0	0	
8481.80	- Other tap-ware articles and the like:								
8481.80.10	-- Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	C	15	15	15	15	15	
8481.80.20	-- Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	C	15	15	15	15	15	
8481.80.90	-- Other	0	A	0	0	0	0	0	
8481.90.00	- Parts	0	A	0	0	0	0	0	
84.82	BALL OR ROLLER BEARINGS								
8482.10.00	- Ball bearings	0	A	0	0	0	0	0	
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	0	A	0	0	0	0	0	
8482.30.00	- Spherical roller bearings	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	
8482.40.00	- Needle roller bearings	0	A	0	0	0	0	0	
8482.50.00	- Cylindrical roller bearings	0	A	0	0	0	0	0	
8482.80.00	- Other, including combined ball/roller bearings	0	A	0	0	0	0	0	
8482.9	- Parts:								
8482.91.00	-- Balls, needles and rollers	0	A	0	0	0	0	0	
8482.99.00	-- Other	0	A	0	0	0	0	0	
84.83	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS, CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)								
8483.10.00	- Transmission shafts (including cam and crank shafts) and cranks	0	A	0	0	0	0	0	
8483.20.00	- Bearing housings, incorporating ball or roller bearings	0	A	0	0	0	0	0	
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A	0	0	0	0	0	
8483.40.00	- Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A	0	0	0	0	0	
8483.50	- Flywheels and pulleys, including pulley blocks:								
8483.50.10	-- Pulleys of an external diameter of 25 mm or more but less than 750 mm	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	
8483.50.90	-- Other	0	A	0	0	0	0	0	
8483.60.00	- Clutches and shaft couplings, including universal joints	0	A	0	0	0	0	0	
8483.90.00	- Toothed wheels and other transmission elements presented separately; parts	0	A	0	0	0	0	0	
84.84	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS								
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	C	5	5	5	5	5	
8484.20.00	- Mechanical seals	5	C	5	5	5	5	5	
8484.90.00	- Other	5	C	5	5	5	5	5	
84.86	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER PARTS AND ACCESSORIES								
8486.10.00	- Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A	0	0	0	0	0	
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:								
8486.20.10	-- Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	
8486.20.20	-- For dry-etching patterns on semiconductor materials	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	
8486.20.30	- Numerically controlled bending, folding, straightening or flat-tening machines (including presses)	0	A	0	0	0	0	0	
8486.20.40	-- Grinding or polishing machines	0	A	0	0	0	0	0	
8486.20.50	-- Extruders	0	A	0	0	0	0	0	
8486.20.60	-- Blow-moulding machines	0	A	0	0	0	0	0	
8486.20.70	-- Resistance heated furnaces and ovens (indirect heating)	0	A	0	0	0	0	0	
8486.20.80	-- Furnaces and ovens functioning by induction or dielectric loss	0	A	0	0	0	0	0	
8486.20.9	-- Other:								
8486.20.91	--- Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10	10	10	10	10	
8486.20.92	--- Ion implanters for doping semiconductor materials	0	A	0	0	0	0	0	
8486.20.93	--- Direct write-on-wafer apparatus	0	A	0	0	0	0	0	
8486.20.94	--- Photorepeater	0	A	0	0	0	0	0	
8486.20.99	--- Other	0	A	0	0	0	0	0	
8486.30	- Machinery and apparatus for the manufacture of flat screen display devices:								
8486.30.1	-- Machine tools for working any material by removal of material								
8486.30.11	--- Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	
8486.30.12	--- Operated by ultrasonic processes	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	
8486.30.13	--- Operated by electro-discharge processes	0	A	0	0	0	0	0	
8486.30.19	--- Other	0	A	0	0	0	0	0	
8486.30.20	-- Sawing machines	0	A	0	0	0	0	0	
8486.30.30	-- Grinding or polishing machines	0	A	0	0	0	0	0	
8486.30.40	-- Industrial robots	0	A	0	0	0	0	0	
8486.30.90	-- Other	0	A	0	0	0	0	0	
8486.40	- Machinery and apparatus described in Note 9 C) of this Chapter:								
8486.40.10	-- Injection-moulding machines	0	A	0	0	0	0	0	
8486.40.20	-- Vacuum-moulding machines and other thermoforming machines	0	A	0	0	0	0	0	
8486.40.30	-- Moulds, injection or compression types	0	A	0	0	0	0	0	
8486.40.4	-- Machines and apparatus for resistance welding of metal:								
8486.40.41	--- Fully or partly automatic	0	A	0	0	0	0	0	
8486.40.49	--- Other	0	A	0	0	0	0	0	
8486.40.90	-- Other	0	A	0	0	0	0	0	
8486.90.00	- Parts and accessories	0	A	0	0	0	0	0	
84.87	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8487.10.00	- Ships' or boats' propellers and blades therefor	0	A	0	0	0	0	0	
8487.90.00	- 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	
85.01	ELECTRIC MOTORS AND GENERATORS, EXCLUDING GENERATING SETS								
8501.10.00	- Motors of an output not exceeding 37,5 W	0	A	0	0	0	0	0	
8501.20.00	- Universal motors of an output exceeding 37,5 W	0	A	0	0	0	0	0	
8501.3	- Other DC motors; DC generators:								
8501.31.00	-- Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.32.00	-- Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.33.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	0	A	0	0	0	0	0	
8501.34.00	-- Of an output exceeding 375 kW	0	A	0	0	0	0	0	
8501.40.00	- Other AC motors, single-phase	0	A	0	0	0	0	0	
8501.5	- Other AC motors, multi-phase:								
8501.51.00	-- Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.52.00	-- Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.53.00	-- Of an output exceeding 75 kW	0	A	0	0	0	0	0	
8501.6	- AC generators (alternators):								
8501.61.00	-- Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	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	
8501.64.00	-- Of an output exceeding 750 kVA	0	A	0	0	0	0	0	
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS								
8502.1	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):								
8502.11.00	-- Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8502.13.00	-- Of an output exceeding 375 kVA	0	A	0	0	0	0	0	
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	0	A	0	0	0	0	0	
8502.3	- Other generating sets:								
8502.31.00	-- Wind-powered	0	A	0	0	0	0	0	
8502.39.00	-- Other	0	A	0	0	0	0	0	
8502.40.00	- Electric rotary converters	0	A	0	0	0	0	0	
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A	0	0	0	0	0	
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE: RECTIFIERS) AND INDUCTORS								
8504.10.00	- Ballasts for discharge lamps or tubes	0	A	0	0	0	0	0	
8504.2	- Liquid dielectric transformers:								
8504.21.00	-- Of a power handling capacity not exceeding 650 kVA:	0	A	0	0	0	0	0	
8504.22.00	-- Of a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA:	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	
8504.23.00	-- Of a power handling capacity exceeding 10 000 kVA	0	A	0	0	0	0	0	
8504.3	- Other transformers:								
8504.31.00	-- Og a power handling capacity not exceeding 1 kVA:	0	A	0	0	0	0	0	
8504.32.00	-- Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:	0	A	0	0	0	0	0	
8504.33.00	-- Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:	0	A	0	0	0	0	0	
8504.34.00	-- Of a power handling capacity exceeding 500 kVA	0	A	0	0	0	0	0	
8504.40.00	- Static converters	0	A	0	0	0	0	0	
8504.50.00	- Other inductors	0	A	0	0	0	0	0	
8504.90.00	- Parts	0	A	0	0	0	0	0	
85.05	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTROMAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTROMAGNETIC COUPLINGS, CLUTCHES, VARIABLE SPEED DRIVES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS								
8505.1	- Permanent magnets and articles intended to become permanent magnets:								
8505.11.00	-- Of metal	0	A	0	0	0	0	0	
8505.19.00	-- Other	0	A	0	0	0	0	0	
8505.20.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	0	A	0	0	0	0	0	
8505.90	- Other, including parts:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8505.90.10	-- Electromagnetic lifting heads	0	A	0	0	0	0	0	
8505.90.90	-- Other	0	A	0	0	0	0	0	
85.06	ELECTRIC PRIMARY CELLS AND BATTERIES								
8506.10	- Of manganese dioxide:								
8506.10.10	-- Cylindrical dry cells of a voltage of 1,5 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 100 g	15	E	15	15	15	15	15	
8506.10.20	-- Rectangular dry cells of a voltage of 1,5 V, 6 V or 9 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 1 200 g	15	G	15	15	15	15	15	
8506.10.90	-- Other	0	A	0	0	0	0	0	
8506.30.00	- Of mercuric oxide	0	A	0	0	0	0	0	
8506.40.00	- Of silver oxide	0	A	0	0	0	0	0	
8506.50.00	- Of lithium	0	A	0	0	0	0	0	
8506.60.00	- Of air-zinc	0	A	0	0	0	0	0	
8506.80.00	- Other primary cells and batteries	0	A	0	0	0	0	0	
8506.90.00	- Parts	5	G	5	5	5	5	5	
85.07	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR OR SQUARE								
8507.10.00	- Of lead-acid, of a kind used for starting piston engines	15	E	15	15	15	15	15	
8507.20.00	- Other lead-acid accumulators	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	
8507.30.00	- Of nickel-cadmium	0	A	0	0	0	0	0	
8507.40.00	- Of nickel-iron	0	A	0	0	0	0	0	
8507.80.00	- Other accumulators	0	A	0	0	0	0	0	
8507.90	- Parts:								
8507.90.10	-- Separators	5	E	5	5	5	5	5	
8507.90.90	-- Other	0	A	0	0	0	0	0	
85.08	VACUUM CLEANERS								
8508.1	- With self-contained electric motor:								
8508.11	-- Of a power not exceeding 1 500 W and having a capacity of the receptacle or the dust bag not exceeding 20 l:								
8508.11.10	--- For household use	15	E	15	15	15	15	15	
8508.11.20	--- For industrial use	0	A	0	0	0	0	0	
8508.19	-- Other:								
8508.19.10	--- For household use	15	E	15	15	15	15	15	
8508.19.20	--- For industrial use	0	A	0	0	0	0	0	
8508.60.00	- Other vacuum cleaners	0	A	0	0	0	0	0	
8508.70.00	- Parts	0	A	0	0	0	0	0	
85.09	ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	E	15	15	15	15	15	
8509.80	- Other apparatus:								
8509.80.10	-- Floor polishers	15	E	15	15	15	15	15	
8509.80.20	-- Kitchen waste disposers	15	E	15	15	15	15	15	
8509.80.90	-- Other	15	E	15	15	15	15	15	
8509.90.00	- Parts	0	A	0	0	0	0	0	
85.10	SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR								
8510.10.00	- Shavers	10	E	10	10	10	10	10	
8510.20.00	- Hair clippers	10	E	10	10	10	10	10	
8510.30.00	- Hair-removing appliances	10	E	10	10	10	10	10	
8510.90.00	- Parts	0	A	0	0	0	0	0	
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES								
8511.10.00	- Spark plugs	0	A	0	0	0	0	0	
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A	0	0	0	0	0	
8511.30.00	- Distributors; ignition coils	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	
8511.40.00	- Starter motors and dual purpose starter-generators	0	A	0	0	0	0	0	
8511.50.00	- Other generators	0	A	0	0	0	0	0	
8511.80.00	- Other machinery and equipment	0	A	0	0	0	0	0	
8511.90.00	- Parts	0	A	0	0	0	0	0	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES								
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	0	A	0	0	0	0	0	
8512.20.00	- Other lighting or visual signalling equipment	0	A	0	0	0	0	0	
8512.30.00	- Sound signalling equipment	0	A	0	0	0	0	0	
8512.40.00	- Windscreen wipers, defrosters and demisters	5	E	5	5	5	5	5	
8512.90.00	- Parts	5	C	5	5	5	5	5	
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12								
8513.10.00	- Lamps	5	E	5	5	5	5	5	
8513.90.00	- Parts	15	E	5	5	5	5	5	
85.14	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS; OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8514.10.00	- Resistance heated furnaces and ovens (indirect heating)	0	A	0	0	0	0	0	
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	0	A	0	0	0	0	0	
8514.30	- Other furnaces and ovens:								
8514.30.10	-- Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10	10	10	10	10	
8514.30.90	-- Other	0	A	0	0	0	0	0	
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	A	0	0	0	0	0	
8514.90.00	- Parts	0	A	0	0	0	0	0	
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS								
8515.1	- Brazing or soldering machines and apparatus:								
8515.11.00	-- Soldering irons and guns	0	A	0	0	0	0	0	
8515.19.00	-- Other	0	A	0	0	0	0	0	
8515.2	- Machines and apparatus for resistance welding of metal:								
8515.21.00	-- Fully or partly automatic	0	A	0	0	0	0	0	
8515.29.00	-- 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	
8515.3	- Machines and apparatus for arc (including plasma arc) welding of metals:								
8515.31.00	-- Fully or partly automatic	0	A	0	0	0	0	0	
8515.39	-- Other:								
8515.39.10	--- For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A	0	0	0	0	0	
8515.39.90	--- Other	0	A	0	0	0	0	0	
8515.80.00	- Other machines and apparatus	0	A	0	0	0	0	0	
8515.90.00	- Parts	0	A	0	0	0	0	0	
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND FLOOR HEATING APPARATUS; ELECTROTHERMIC HAIRDRESSING APPARATUS (FOR EXAMPLE, HAIRDRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE; ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45								
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	15	E	15	15	15	15	15	
8516.2	- Electric space-heating apparatus and electric floor-heating apparatus:								
8516.21.00	-- Storage heating radiators	15	E	15	15	15	15	15	
8516.29.00	-- Other	15	E	15	15	15	15	15	
8516.3	- Electrothermic hairdressing or hand-drying apparatus:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8516.31.00	-- Hair dryers	15	E	15	15	15	15	15	
8516.32.00	-- Other hairdressing apparatus	15	C	15	15	15	15	15	
8516.33.00	-- Hand-drying apparatus	15	E	15	15	15	15	15	
8516.40.00	- Electric smoothing irons	10	E	10	10	10	10	10	
8516.50.00	- Microwave ovens	15	E	5	5	5	5	5	
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	E	15	15	15	15	15	
8516.7	- Other electrothermic appliances:								
8516.71.00	-- Coffee or tea-makers	15	E	15	15	15	15	15	
8516.72.00	-- Toasters	15	E	15	15	15	15	15	
8516.79.00	-- Other	15	E	15	15	15	15	15	
8516.80	- Electric heating resistors:								
8516.80.10	-- Flat, of rectangular cross-section: sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A	0	0	0	0	0	
8516.80.20	-- Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2 500 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	
8516.80.30	-- Immersion-type, of a capacity not exceeding 9 000 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	
8516.80.40	-- Reinforced, for cookers, other than sealed disc type	0	A	0	0	0	0	0	
8516.80.90	-- 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	
8516.90.00	- Parts	0	A	0	0	0	0	0	
8517	TELEPHONES, INCLUDING MOBILE PHONES (CELLULAR PHONES) AND THOSE FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL AREA NETWORK (LAN) OR A WIDE AREA NETWORK (WAN)), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28								
8517.1	- Telephones, including mobile phones:								
8517.11.00	-- Telephones with cordless handsets with microphone combined	0	A	0	0	0	0	0	
8517.12.00	-- Mobile phones (cellular phones) and those for other wireless networks	0	A	0	0	0	0	0	
8517.18.00	-- Other	0	A	0	0	0	0	0	
8517.6	- Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local area network (LAN) or a wide area network (WAN)):								
8517.61	-- Base stations:								
8517.61.10	--- Telecommunication apparatus for carrier-current or for digital telecommunication	0	A	0	0	0	0	0	
8517.61.2	---- Transmission apparatus:								
8517.61.21	----- Radio-telegraphic or radio-telephonic apparatus	0	A	0	0	0	0	0	
8517.61.22	----- Incorporating reception apparatus	0	A	0	0	0	0	0	
8517.61.29	----- 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	
8517.62.00	-- Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A	0	0	0	0	0	
8517.69	-- Other:								
8517.69.10	--- Reception apparatus for radio-telephony or radio-telegraphy	0	A	0	0	0	0	0	
8517.69.90	--- Other	0	A	0	0	0	0	0	
8517.70.00	- Parts	0	A	0	0	0	0	0	
85.18	MICROPHONES AND STANDS THEREOF; LOUDSPEAKERS; WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS								
8518.10.00	- Microphones and stands therefor	0	A	0	0	0	0	0	
8518.2	- Loudspeakers, whether or not mounted in their enclosures:								
8518.21.00	-- Single loudspeakers, mounted in their enclosures	0	A	0	0	0	0	0	
8518.22.00	-- Multiple loudspeakers, mounted in the same enclosure	0	A	0	0	0	0	0	
8518.29.00	-- Other	0	A	0	0	0	0	0	
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A	0	0	0	0	0	
8518.40.00	- Audio-frequency electric amplifiers	0	A	0	0	0	0	0	
8518.50.00	- Electric sound amplifier sets	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	
8518.90.00	- Parts	0	A	0	0	0	0	0	
8519	SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS								
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:								
8519.20.10	-- Coin-or disc-operated record-players	15	E	15	15	15	15	15	
8519.20.90	-- Other	15	E	15	15	15	15	15	
8519.30	- Record players:								
8519.30.1	-- With automatic record changing mechanism:								
8519.30.11	---- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.30.19	---- Other	15	E	15	15	15	15	15	
8519.30.90	-- Other	15	E	15	15	15	15	15	
8519.50.00	- Telephone answering machines	15	E	0	0	15	15	15	
8519.8	- Other apparatus:								
8519.81	-- Using magnetic, optical or semiconductor media:								
8519.81.10	---- Transcribing machines	15	E	15	15	15	15	15	
8519.81.2	---- Pocket-size cassette-players:								
8519.81.21	----- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.29	----- Other	15	E	15	15	15	15	15	
8519.81.3	---- Other cassette-players:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8519.81.31	----- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.39	----- Other	15	E	15	15	15	15	15	
8519.81.40	--- Dictating machines not capable of operating without an external source of power	15	E	15	15	15	15	15	
8519.81.5	--- Digital appliances:								
8519.81.51	----- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.59	----- Other	15	E	15	15	15	15	15	
8519.81.6	--- Other cassette-players:								
8519.81.61	----- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.69	----- Other	15	E	15	15	15	15	15	
8519.81.90	--- Other	15	E	15	15	15	15	15	
8519.89	-- Other:								
8519.89.1	--- Record players without loud speakers:								
8519.89.11	----- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.89.19	----- Other	15	E	15	15	15	15	15	
8519.89.2	--- Other record-players:								
8519.89.21	----- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.89.29	----- Other	15	E	15	15	15	15	15	
8519.89.30	--- Transcribing machines	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	
8519.89.90	--- Other	15	E	15	15	15	15	15	
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER RECEIVER								
8521.10	- Magnetic tape-type:								
8521.10.10	-- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8521.10.20	-- Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	E	10	10	10	10	10	
8521.10.90	-- Other	15	E	15	15	15	15	15	
8521.90.00	- Other	15	E	15	15	15	15	15	
85.22	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21								
8522.10.00	- Pick-up cartridges	0	A	0	0	0	0	0	
8522.90	- Other:								
8522.90.10	-- Cabinets and cases of wood	15	E	15	15	15	15	15	
8522.90.90	-- Other	0	A	0	0	0	0	0	
85.23	DISCS, TAPES, PERMANENT DATA BASED SEMICONDUCTOR STORAGE DEVICES, SMART CARDS, AND OTHER PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, OTHER THAN PRODUCTS OF CHAPTER 37								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.2	- Magnetic media:								
8523.21	-- Cards incorporating a magnetic stripe:								
8523.21.10	--- Unrecorded	0	A	0	0	0	0	0	
8523.21.20	--- Recorded	0	A	0	0	0	0	0	
8523.29	-- Other:								
8523.29.1	--- Magnetic tapes, unrecorded:								
8523.29.11	---- For recording sound, in cassettes	15	E	0	0	15	15	15	
8523.29.19	---- Other	0	A	0	0	0	0	0	
8523.29.2	--- Magnetic discs for automatic data processing machines, unrecorded:								
8523.29.21	---- Removable	0	A	0	0	0	0	0	
8523.29.29	---- Other	0	A	0	0	0	0	0	
8523.29.30	--- Other unrecorded magnetic discs	0	A	0	0	0	0	0	
8523.29.40	--- Magnetic tapes for reproducing phenomena other than sound or image, recorded	15	E	0	0	15	15	15	
8523.29.5	--- Other magnetic tapes, recorded:								
8523.29.51	---- Educational	15	E	5	5	5	5	5	
8523.29.52	---- Other, of a width of 19 mm or more, for reproducing sound and image	5	E	5	5	5	5	5	
8523.29.53	---- Other, for reproducing sound and image	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	
8523.29.54	----- Other, for reproducing sound only	15	E	15	15	15	15	15	
8523.29.59	----- Other	15	E	15	15	15	15	15	
8523.29.60	--- Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A	0	0	0	0	0	
8523.29.9	--- Other:								
8523.29.91	----- For reproducing phenomena other than sound or image, recorded	10	E	0	0	10	10	5	
8523.29.99	----- Other	10	E	0	0	10	10	10	
8523.40	- Optical media:								
8523.40.1	-- Discs for laser reading systems, recorded:								
8523.40.11	--- For reproducing phenomena other than sound or image	0	A	0	0	0	0	0	
8523.40.12	--- For reproducing sound only	10	C	10	10	10	10	10	
8523.40.19	--- Other	10	C	0	0	10	10	10	
8523.40.2	-- Other, recorded:								
8523.40.21	--- For reproducing phenomena other than sound or image	10	E	0	0	10	10	5	
8523.40.29	--- Other	10	E	0	0	10	10	10	
8523.40.90	-- Other, unrecorded	0	A	0	0	0	0	0	
8523.5	- Semiconductor media:								
8523.51	-- Solid-state non-volatile storage devices:								
8523.51.10	---- Unrecorded	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	
8523.51.20	--- Recorded	10	E	0	0	10	10	5	
8523.52	-- "Smart cards":								
8523.52.10	--- Cards incorporating an electronic integrated circuit ("smart cards")	0	A	0	0	0	0	0	
8523.52.90	--- Parts	0	A	0	0	0	0	0	
8523.59	-- Other:								
8523.59.10	--- Proximity cards and tags	0	A	0	0	0	0	0	
8523.59.20	--- Other cards and tags	0	A	0	0	0	0	0	
8523.59.30	--- Parts of cards and tags of headings 8523.59.10 and 8523.59.20	0	A	0	0	0	0	0	
8523.59.9	--- Other:								
8523.59.91	---- Unrecorded	0	A	0	0	0	0	0	
8523.59.92	---- Recorded	10	E	0	0	10	10	5	
8523.80	- Other:								
8523.80.1	-- Acetate discs for record players:								
8523.80.11	--- Educational	5	E	5	5	5	5	5	
8523.80.19	--- Other	15	E	15	15	15	15	15	
8523.80.20	-- Matrices and masters	0	A	0	0	0	0	0	
8523.80.9	-- Other:								
8523.80.91	---- Unrecorded	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	
8523.80.92	--- Recorded	10	E	0	0	10	10	5	
85.25	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS								
8525.50	- Transmission apparatus:								
8525.50.10	-- For radio-broadcasting	0	A	0	0	0	0	0	
8525.50.90	-- Other	0	A	0	0	0	0	0	
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	A	0	0	0	0	0	
8525.80	- Television cameras, digital cameras and video camera recorders:								
8525.80.10	-- Television cameras	0	A	0	0	0	0	0	
8525.80.20	-- Digital cameras and video camera recorders	10	E	0	0	10	10	10	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS								
8526.10.00	- Radar apparatus	0	A	0	0	0	0	0	
8526.9	- Other:								
8526.91.00	-- Radio navigational aid apparatus	0	A	0	0	0	0	0	
8526.92.00	-- Radio remote control apparatus	15	E	5	5	5	5	5	
85.27	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8527.1	- Radio-broadcast receivers capable of operating without an external source of power:								
8527.12	-- Pocket-size radio cassette-players:								
8527.12.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.12.90	--- Other	15	E	15	15	15	15	15	
8527.13	-- Other apparatus combined with sound recording or reproducing apparatus:								
8527.13.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.13.90	--- Other	15	E	15	15	15	15	15	
8527.19	-- Other:								
8527.19.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.19.90	--- Other	15	E	15	15	15	15	15	
8527.2	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:								
8527.21	-- Combined with sound recording or reproducing apparatus:								
8527.21.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.21.90	--- Other	15	E	15	15	15	15	15	
8527.29	-- Other:								
8527.29.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.29.90	--- 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	
8527.9	- Other:								
8527.91	-- Combined with sound recording or reproducing apparatus:								
8527.91.10	---- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.91.90	---- Other	15	E	15	15	15	15	15	
8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock:								
8527.92.10	---- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.92.90	---- Other	15	E	15	15	15	15	15	
8527.99	-- Other:								
8527.99.10	---- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.99.90	---- Other	15	E	15	15	15	15	15	
85.28	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS: RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS								
8528.4	- Cathode-ray tube monitors:								
8528.41.00	-- Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.49	-- Other:								
8528.49.1	---- Colour:								
8528.49.11	----- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8528.49.19	----- Other	15	E	15	15	15	15	15	
8528.49.2	--- Black and white or other monochrome:								
8528.49.21	----- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.49.29	----- Other	15	E	15	15	15	15	15	
8528.5	- Other monitors:								
8528.51.00	-- Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.59	-- Other:								
8528.59.1	--- Colour:								
8528.59.11	----- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.19	----- Other	15	E	15	15	15	15	15	
8528.59.2	--- Black and white or other monochrome:								
8528.59.21	----- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.29	----- Other	15	E	15	15	15	15	15	
8528.6	- Projectors:								
8528.61.00	-- Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.69	-- Other:								
8528.69.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.69.90	--- 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	
8528.7	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:								
8528.71	-- Not designed to incorporate a display device or video screen:								
8528.71.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.71.90	--- Other	15	E	15	15	15	15	15	
8528.72	-- Other, in colour:								
8528.72.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.72.90	--- Other	15	E	15	15	15	15	15	
8528.73	-- Other, black and white or other monochrome:								
8528.73.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.73.90	--- Other	15	E	15	15	15	15	15	
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28								
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10	C	0	10	10	10	10	
8529.90	- Other:								
8529.90.10	-- Cabinets and cases of wood	15	E	15	15	15	15	15	
8529.90.90	-- Other	0	A	0	0	0	0	0	
85.30	ELECTRICAL SIGNALLING APPARATUS (EXCLUDING MESSAGE APPARATUS), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08)								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8530.10.00	- Equipment for railways or similar	0	A	0	0	0	0	0	
8530.80.00	- Other apparatus	0	A	0	0	0	0	0	
8530.90.00	- Parts	0	A	0	0	0	0	0	
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGALAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30								
8531.10.00	- Burglar or fire alarms and similar apparatus	0	A	0	0	0	0	0	
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A	0	0	0	0	0	
8531.80	- Other apparatus:								
8531.80.10	-- Electric bells, buzzers, door chimes, etc.	15	E	15	15	15	15	15	
8531.80.90	-- Other	0	A	0	0	0	0	0	
8531.90.00	- Parts	0	A	0	0	0	0	0	
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE								
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	0	A	0	0	0	0	0	
8532.2	- Other fixed capacitors:								
8532.21.00	-- Of tantalum	0	A	0	0	0	0	0	
8532.22.00	-- Aluminium electrolytic	0	A	0	0	0	0	0	
8532.23.00	-- With ceramic dielectric, single layer	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	
8532.24.00	-- With ceramic dielectric, multilayer	0	A	0	0	0	0	0	
8532.25.00	-- With dielectric of paper or plastic	0	A	0	0	0	0	0	
8532.29.00	-- Other	0	A	0	0	0	0	0	
8532.30.00	- Variable or adjustable capacitors	0	A	0	0	0	0	0	
8532.90.00	- Parts	0	A	0	0	0	0	0	
85.33	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS								
8533.10.00	- Fixed carbon resistors, composition or film types	0	A	0	0	0	0	0	
8533.2	- Other fixed resistors:								
8533.21.00	-- For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	
8533.29.00	-- Other	0	A	0	0	0	0	0	
8533.3	- Wirewound variable resistors including rheostats and potentiometers:								
8533.31.00	-- For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	
8533.39.00	-- Other	0	A	0	0	0	0	0	
8533.40.00	- Other variable resistors (including rheostats and potentiometers)	0	A	0	0	0	0	0	
8533.90.00	- Parts	0	A	0	0	0	0	0	
8534.00.00	PRINTED CIRCUITS	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	
85.35	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS								
8535.10.00	- Fuses and circuit breaker fuses	0	A	0	0	0	0	0	
8535.2	- Automatic circuit breakers:								
8535.21.00	-- For a voltage of less than 72,5 kV	0	A	0	0	0	0	0	
8535.29.00	-- Other	0	A	0	0	0	0	0	
8535.30.00	- Isolating switches and make-and-break switches	0	A	0	0	0	0	0	
8535.40	- Lightning arresters, voltage limiters and surge suppressors:								
8535.40.10	-- Lightning arresters	0	A	0	0	0	0	0	
8535.40.20	-- Voltage limiters	0	A	0	0	0	0	0	
8535.40.30	-- Surge suppressors	0	A	0	0	0	0	0	
8535.90.00	- Other	0	A	0	0	0	0	0	
85.36	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS: CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES								
8536.10	- Fuses and circuit breaker fuses:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8536.10.10	-- Fuses	0	A	0	0	0	0	0	
8536.10.2	-- Circuit breaker fuses:								
8536.10.21	--- Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	E	10	10	10	10	10	
8536.10.22	--- Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E	10	10	10	10	10	
8536.10.29	--- Other	0	A	0	0	0	0	0	
8536.20	- Automatic circuit breakers:								
8536.20.10	-- Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C	10	10	10	10	10	
8536.20.90	-- Other	0	A	0	0	0	0	0	
8536.30	- Other apparatus for protecting electrical circuits:								
8536.30.10	-- Surge suppressors	0	A	0	0	0	0	0	
8536.30.90	-- Other	0	A	0	0	0	0	0	
8536.4	- Relays:								
8536.41.00	-- For a voltage not exceeding 60 V	0	A	0	0	0	0	0	
8536.49	-- Other:								
8536.49.10	--- Surge indicators and electrical contactors	10	C	10	10	10	10	10	
8536.49.90	--- Other	0	A	0	0	0	0	0	
8536.50	- Other switches:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8536.50.10	-- Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.20	-- Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	G	10	10	10	10	10	
8536.50.50	-- Single-pole pressure switches, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.60	-- Magnetic starters for electric motors	10	G	10	10	10	10	10	
8536.50.70	-- Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	G	10	10	10	10	10	
8536.50.90	-- Other	0	A	0	0	0	0	0	
8536.6	- Lamp holders, plugs and sockets:								
8536.61.00	-- Lamp-holders	15	G	15	15	15	15	15	
8536.69.00	-- Other	15	E	0	15	15	15	5	
8536.70	- Optical fibre connectors, bundles or cable of optical fibre:								
8536.70.10	-- Of plastic	15	G	15	15	15	15	15	
8536.70.2	-- Of copper:								
8536.70.21	--- Cast, moulded, stamped or forged, but not otherwise worked	15	G	5	5	5	5	5	
8536.70.29	--- Other	15	G	15	15	15	15	15	
8536.70.90	-- Other	0	A	0	0	0	0	0	
8536.90.00	- Other equipment	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	
85.37	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17								
8537.10.00	- For a voltage not exceeding 1 000 V	10	G	10	10	10	10	10	
8537.20.00	- For a voltage exceeding 1 000 V	10	G	10	10	10	10	10	
85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37								
8538.10.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C	5	5	5	5	5	
8538.90.00	- Other	0	A	0	0	0	0	0	
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS AND TUBES, INCLUDING SEALED BEAM LAMPS OR SEALED UNITS AND ULTRAVIOLET OR INFRA-RED LAMPS AND TUBES; ARC LAMPS								
8539.10.00	- Sealed beam lamp units	5	C	5	5	5	5	5	
8539.2	- Other filament lamps and tubes, excluding ultraviolet or infra-red lamps:								
8539.21.00	-- Tungsten halogen	5	C	5	5	5	5	5	
8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:								
8539.22.10	--- Incandescent filament lamps of a power of 15 W 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	
8539.22.90	--- Other	0	A	0	0	0	0	0	
8539.29.00	-- Other	5	C	5	5	5	5	5	
8539.3	- Discharge lamps and tubes, other than ultraviolet lamps:								
8539.31	-- Fluorescent, hot cathode:								
8539.31.10	--- Straight tubes, of a power of 14 W or more but not more than 215 W	0	A	0	0	0	0	0	
8539.31.20	--- Energy-saving	0	A	0	0	0	0	0	
8539.31.90	--- Other	5	E	5	5	5	5	5	
8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	5	E	5	5	5	5	5	
8539.39.00	-- Other	5	E	5	5	5	5	5	
8539.4	- Ultraviolet or infra-red lamps and tubes; arc lamps:								
8539.41.00	-- Arc lamps	0	A	0	0	0	0	0	
8539.49.00	-- Other	0	A	0	0	0	0	0	
8539.90	- Parts:								
8539.90.10	--- Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A	0	0	0	0	0	
8539.90.90	-- Other	0	A	0	0	0	0	0	
85.40	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES), OTHER THAN THOSE OF HEADING 85.39								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8540.1	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:								
8540.11.00	-- Colour	0	A	0	0	0	0	0	
8540.12.00	-- Black and white or other monochrome	0	A	0	0	0	0	0	
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A	0	0	0	0	0	
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0	A	0	0	0	0	0	
8540.50.00	- Data/graphic display tubes, black and white or other monochrome	0	A	0	0	0	0	0	
8540.60.00	- Other cathode-ray tubes	0	A	0	0	0	0	0	
8540.7	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:								
8540.71.00	-- Magnetrons	0	A	0	0	0	0	0	
8540.72.00	-- Klystrons	0	A	0	0	0	0	0	
8540.79.00	-- Other	0	A	0	0	0	0	0	
8540.8	- Other lamps, valves and tubes:								
8540.81.00	-- Receiver or amplifier tubes	0	A	0	0	0	0	0	
8540.89.00	-- Other	0	A	0	0	0	0	0	
8540.9	- Parts:								
8540.91.00	-- Of cathode-ray tubes	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	
8540.99.00	-- Other	0	A	0	0	0	0	0	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS								
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	0	A	0	0	0	0	0	
8541.2	- Transistors, other than photosensitive transistors;								
8541.21.00	-- With a dissipation rate of less than 1 W	0	A	0	0	0	0	0	
8541.29.00	-- Other	0	A	0	0	0	0	0	
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A	0	0	0	0	0	
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A	0	0	0	0	0	
8541.50.00	- Other semiconductor devices	0	A	0	0	0	0	0	
8541.60.00	- Mounted piezo-electric crystals	0	A	0	0	0	0	0	
8541.90.00	- Parts	0	A	0	0	0	0	0	
85.42	ELECTRONIC INTEGRATED CIRCUITS								
8542.3	- Electronic integrated circuits:								
8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits;								
8542.31.1	--- Digital:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8542.31.11	----- Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.31.12	----- Bipolar technology circuits	0	A	0	0	0	0	0	
8542.31.19	----- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.31.20	---- Other, excluding digital	0	A	0	0	0	0	0	
8542.31.30	---- Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.31.80	---- Waste and scrap	0	A	0	0	0	0	0	
8542.32	-- Memories:								
8542.32.1	---- Digital:								
8542.32.11	----- Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.32.12	----- Bipolar technology circuits	0	A	0	0	0	0	0	
8542.32.19	----- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.32.20	---- Other, excluding digital	0	A	0	0	0	0	0	
8542.32.30	---- Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.32.80	---- Waste and scrap	0	A	0	0	0	0	0	
8542.33	-- Amplifiers:								
8542.33.1	---- Digital:								
8542.33.11	----- Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.33.12	----- Bipolar technology circuits	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	
8542.33.19	----- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.33.20	---- Other, excluding digital	0	A	0	0	0	0	0	
8542.33.30	---- Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.33.80	---- Waste and scrap	0	A	0	0	0	0	0	
8542.39	-- Other:								
8542.39.1	---- Digital:								
8542.39.11	----- Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.39.12	----- Bipolar technology circuits	0	A	0	0	0	0	0	
8542.39.19	----- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.39.20	---- Other, excluding digital	0	A	0	0	0	0	0	
8542.39.30	---- Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.39.80	---- Waste and scrap	0	A	0	0	0	0	0	
8542.90.00	- Parts	0	A	0	0	0	0	0	
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
8543.10.00	- Particle accelerators	0	A	0	0	0	0	0	
8543.20.00	- Signal generators	0	A	0	0	0	0	0	
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	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	
8543.70	- Other machines and apparatus:								
8543.70.10	-- Electric fence energizers	0	A	0	0	0	0	0	
8543.70.9	-- Other:								
8543.70.91	--- Medium-or high-frequency amplifiers; synthesizers	15	C	10	5	10	15	15	
8543.70.99	--- Other	0	A	0	0	0	0	0	
8543.90	- Parts:								
8543.90.10	-- Electronic microassemblies	0	A	0	0	0	0	0	
8543.90.90	-- Other	0	A	0	0	0	0	0	
85.44	INSULATED (INCLUDING ENAMELLED OR ANODIZED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE-UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS								
8544.1	- Winding wire:								
8544.11.00	-- Of copper	0	A	0	0	0	0	0	
8544.19.00	-- Other	0	A	0	0	0	0	0	
8544.20.00	- Coaxial cable and other coaxial electric conductors	5	E	5	5	5	5	5	
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in means of transport	5	E	5	5	5	5	5	
8544.4	- Other electric conductors, for a voltage not exceeding 1 000 V:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8544.42	-- Fitted with connectors:								
8544.42.10	--- Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	
8544.42.2	--- For a voltage exceeding 80 V but not exceeding 1 000 V:								
8544.42.21	---- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	
8544.42.29	---- Other	0	A	0	0	0	0	0	
8544.49	-- Other:								
8544.49.10	--- Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	
8544.49.2	--- For a voltage exceeding 80 V but not exceeding 1 000 V:								
8544.49.21	---- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	
8544.49.29	---- Other	15	G	5	5	5	5	5	
8544.60.00	- Other electric conductors, for a voltage exceeding 1 000 V	15	H	15	15	15	15	15	
8544.70.00	- Optical fibre cables	0	A	0	0	0	0	0	
85.45	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8545.1	- Electrodes:								
8545.11.00	-- Of a kind used for furnaces	0	A	0	0	0	0	0	
8545.19.00	-- Other	0	A	0	0	0	0	0	
8545.20.00	- Brushes	0	A	0	0	0	0	0	
8545.90.00	- Other	0	A	0	0	0	0	0	
85.46	ELECTRICAL INSULATORS OF ANY MATERIAL								
8546.10.00	- Of glass	0	A	0	0	0	0	0	
8546.20.00	- Of ceramics	0	A	0	0	0	0	0	
8546.90.00	- Other	0	A	0	0	0	0	0	
85.47	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL								
8547.10.00	- Insulating fittings of ceramics	0	A	0	0	0	0	0	
8547.20.00	- Insulating fittings of plastic	0	A	0	0	0	0	0	
8547.90.00	- Other	0	A	0	0	0	0	0	
85.48	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:								
8548.10.10	-- Of lead	0	A	0	0	0	0	0	
8548.10.90	-- Other	5	E	5	5	5	5	5	
8548.90.00	- Other	0	A	0	0	0	0	0	
86.01	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS								
8601.10.00	- Powered from an external source of electricity	0	A	0	0	0	0	0	
8601.20.00	- Powered by electric accumulators	0	A	0	0	0	0	0	
86.02	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS								
8602.10.00	- Diesel-electric locomotives	0	A	0	0	0	0	0	
8602.90.00	- Other	0	A	0	0	0	0	0	
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04								
8603.10.00	- Powered from an external source of electricity	0	A	0	0	0	0	0	
8603.90.00	- Other	0	A	0	0	0	0	0	
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	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	
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	A	0	0	0	0	0	
86.06	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS								
8606.10.00	- Tank wagons and the like	0	A	0	0	0	0	0	
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	A	0	0	0	0	0	
8606.9	- Other:								
8606.91.00	-- Covered and closed	0	A	0	0	0	0	0	
8606.92.00	-- Open, with non-removable sides of a height exceeding 60 cm	0	A	0	0	0	0	0	
8606.99.00	-- Other	0	A	0	0	0	0	0	
86.07	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK								
8607.1	- Bogies, bissel-bogies, axles and wheels, and parts thereof:								
8607.11.00	-- Driving bogies and bissel-bogies	0	A	0	0	0	0	0	
8607.12.00	-- Other bogies and bissel-bogies	0	A	0	0	0	0	0	
8607.19.00	-- Other, including parts	0	A	0	0	0	0	0	
8607.2	- Brakes and parts thereof:								
8607.21.00	-- Air brakes and parts thereof	0	A	0	0	0	0	0	
8607.29.00	-- 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	
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0	A	0	0	0	0	0	
8607.9	- Other:								
8607.91.00	-- Of locomotives	0	A	0	0	0	0	0	
8607.99.00	-- Other	0	A	0	0	0	0	0	
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A	0	0	0	0	0	
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A	0	0	0	0	0	
87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09)								
8701.10.00	- Pedestrian-controlled tractors	0	A	0	0	0	0	0	
8701.20.00	- Road tractors for semi-trailers	0	A	0	0	0	0	0	
8701.30.00	- Track-laying tractors	0	A	0	0	0	0	0	
8701.90.00	- Other	0	A	0	0	0	0	0	
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER								
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel);								
8702.10.50	-- For the transport of 10 persons, including the driver	15	E2	15	5	5	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8702.10.60	-- For the transport of more than 10 but less than 15 persons, including the driver	15	E2	15	5	5	10	5	
8702.10.70	-- For the transport of 15 persons or more but not more than 45 persons, including the driver	15	E2	15	1	5	10	5	
8702.10.80	-- For the transport of more than 45 persons, including the driver	10	E2	5	1	5	10	5	
8702.90	- Other:								
8702.90.50	-- For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	15	10	
8702.90.60	-- For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	10	5	
8702.90.70	-- For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	1	5	10	5	
8702.90.80	-- For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	10	E2	5	1	5	10	5	
8702.90.9	-- Other:								
8702.90.91	--- Electrically powered	10	E2	0	0	5	10	10	
8702.90.99	--- Other	10	E2	5	5	5	10	10	
87.03	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 87.02), INCLUDING FAMILY TYPE (BREAK OR STATION WAGONS) AND RACING CARS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	E2	0	30	20	15	10	
8703.2	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:								
8703.21	-- Of a cylinder capacity not exceeding 1 000 cm ³ :								
8703.21.5	--- Tricycles and quads:								
8703.21.51	---- Tricycles	30	E2	0	30	20	15	10	
8703.21.52	---- Quads	30	E2	0	30	20	15	10	
8703.21.60	---- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.21.70	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.21.90	---- Other	20	E2	0	20	20	15	10	
8703.22	-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :								
8703.22.5	--- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 300 cm ³ :								
8703.22.51	----- Ambulances	15	E2	15	1	5	15	5	
8703.22.52	----- Hearses	20	E2	15	1	20	15	5	
8703.22.53	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.22.54	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.22.59	----- Other	20	E2	0	20	20	15	10	
8703.22.6	---- Of a cylinder capacity exceeding 1 300 cm ³ but not exceeding 1 500 cm ³ ;								
8703.22.61	----- Ambulances	15	E2	15	1	5	15	5	
8703.22.62	----- Hearses	20	E2	15	1	20	15	5	
8703.22.63	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.22.64	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.22.69	----- Other	25	E2	0	25	20	15	10	
8703.23	--- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ ;								
8703.23.6	---- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 000 cm ³ ;								
8703.23.61	----- Ambulances	15	C	15	1	5	15	5	
8703.23.62	----- Hearses	20	C	15	1	20	15	5	
8703.23.63	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.23.64	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.23.69	----- Other	25	E2	0	25	20	15	10	
8703.23.7	--- Of a cylinder capacity exceeding 2 000 cm ³ but not exceeding 3 000 cm ³ ;								
8703.23.71	----- Ambulances	15	C	15	1	5	15	5	
8703.23.72	----- Hearses	20	C	15	1	20	15	5	
8703.23.73	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.23.74	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.23.79	----- Other	30	E2	0	30	20	15	10	
8703.24	--- Of a cylinder capacity exceeding 3 000 cm ³ ;								
8703.24.6	--- Ambulances and hearses;								
8703.24.61	----- Ambulances	15	C	15	1	5	15	5	
8703.24.62	----- Hearses	20	C	15	1	20	15	5	
8703.24.70	--- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.24.80	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.24.90	--- Other	30	E2	0	30	20	15	10	
8703.3	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8703.31	-- Of a cylinder capacity not exceeding 1 500 cm ³ :								
8703.31.5	--- Of a cylinder capacity not exceeding 1 300 cm ³ :								
8703.31.51	----- Ambulances	15	E2	15	1	5	15	5	
8703.31.52	----- Hearses	20	E2	15	1	20	15	5	
8703.31.53	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.31.54	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.31.59	----- Other	20	E2	0	20	20	15	10	
8703.31.6	--- Of a cylinder capacity exceeding 1 300 cm ³ but not exceeding 1 500 cm ³ :								
8703.31.61	----- Ambulances	15	E2	15	1	5	15	5	
8703.31.62	----- Hearses	20	E2	15	1	20	15	5	
8703.31.63	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.31.64	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.31.69	----- Other	25	E2	0	25	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.32	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ ;								
8703.32.6	---- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 000 cm ³ ;								
8703.32.61	----- Ambulances	15	E2	15	1	5	15	5	
8703.32.62	----- Hearses	20	E2	15	1	20	15	5	
8703.32.63	----- With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10	
8703.32.64	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.32.69	----- Other	25	E2	0	25	20	15	10	
8703.32.7	--- Of a cylinder capacity exceeding 2 000 cm ³ but not exceeding 2 500 cm ³ ;								
8703.32.71	----- Ambulances	15	E2	15	1	5	15	5	
8703.32.72	----- Hearses	20	E2	15	1	20	15	5	
8703.32.73	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.32.74	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.32.79	----- Other	30	E2	0	30	20	15	10	
8703.33	-- Of a cylinder capacity exceeding 2 500 cm ³ ;								
8703.33.6	----- Ambulances and hearses;								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.33.61	----- Ambulances	15	C	15	1	5	15	5	
8703.33.62	----- Hearses	20	C	15	1	20	15	5	
8703.33.70	--- With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10	
8703.33.80	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.33.90	--- Other	30	E2	0	30	20	15	10	
8703.90.00	- Other	30	E2	0	30	20	15	10	
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS								
8704.10.00	- Dumpers designed for off-highway use	15	C	15	1	5	10	0	
8704.2	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel);								
8704.21	-- Of a gross vehicle weight not exceeding 5 t:								
8704.21.5	---- Vehicles with an uncovered goods compartment, separate from the driver's cab:								
8704.21.51	----- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.21.59	----- Other	10	E2	0	1	10	10	5	
8704.21.6	--- Vehicles with a covered goods compartment, whether or not separate from the driver's cab:								
8704.21.61	----- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.21.69	----- Other	15	E2	15	1	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.21.7	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles;								
8704.21.71	---- Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	5	5	
8704.21.79	---- Other	15	E2	15	1	5	5	5	
8704.21.9	--- Other:								
8704.21.91	---- Of a gross vehicle weight not exceeding 2,5 t	5	E2	0	5	5	5	5	
8704.21.99	---- Other	5	E2	0	1	5	5	5	
8704.22	-- Of a gross vehicle weight exceeding 5 t but not exceeding 20 t;								
8704.22.30	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0	
8704.22.90	--- Other	15	E	15	1	0	5	0	
8704.23	-- Of a gross vehicle weight exceeding 20 t:								
8704.23.30	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0	
8704.23.90	--- Other	15	E	15	1	0	5	0	
8704.3	- Other, with spark-ignition internal combustion piston engine:								
8704.31	-- Of a gross vehicle weight not exceeding 5 t:								
8704.31.5	--- Vehicles with an uncovered goods compartment, separate from the driver's cab:								
8704.31.51	---- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.59	---- Other	10	E2	0	1	10	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.31.6	--- Vehicles with a covered goods compartment, whether or not separate from the driver's cab:								
8704.31.61	----- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.69	----- Other	15	E2	15	1	10	5	5	
8704.31.7	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles:								
8704.31.71	----- Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	10	5	
8704.31.79	----- Other	15	E2	15	1	5	10	5	
8704.31.9	--- Other:								
8704.31.91	----- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	5	10	5	
8704.31.99	----- Other	10	E2	0	1	5	10	5	
8704.32	-- Of a gross vehicle weight exceeding 5 t:								
8704.32.30	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	15	1	5	10	0	
8704.32.90	--- Other	15	E2	15	1	5	10	0	
8704.90.00	- Other	15	E2	15	1	5	10	0	
87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, TOW TRUCKS, FIRE FIGHTING VEHICLES, CONCRETE-MIXER TRANSPORT TRUCKS, ROAD SWEEPERS, SPRAYING TRUCKS, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)								
8705.10.00	- Crane lorries	20	E2	15	1	20	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8705.20.00	- Mobile drilling derricks	20	E2	15	1	20	5	0	
8705.30.00	- Fire fighting vehicles	20	E2	15	1	20	5	10	
8705.40.00	- Concrete-mixer lorries	20	C	15	1	20	5	0	
8705.90.00	- Other	20	C	15	1	20	5	10	
87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8706.00.10	- Of buses	10	E	0	1	0	10	10	
8706.00.90	- Other	15	E	15	1	0	10	10	
87.07	BODIES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05, INCLUDING DRIVERS' CABS								
8707.10.00	- For the vehicles of heading 87.03	20	E	15	1	20	10	5	
8707.90	- Other:								
8707.90.50	-- For the vehicles of headings 87.01, 87.02 and 87.04, other than those of subheadings 8704.21.51 and 8704.31.51	15	E	15	1	10	10	5	
8707.90.90	-- Other	20	E	15	1	20	10	5	
87.08	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8708.10.00	- Bumpers and parts thereof	10	C	10	1	10	5	5	
8708.2	- Other parts and accessories of bodies (including cabs):								
8708.21.00	-- Safety seat belts	10	E	10	1	10	5	10	
8708.29.00	-- Other	10	C	10	1	10	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.30	- Brakes and servo-brakes; parts thereof:								
8708.30.10	-- Mounted brake linings	10	C	10	1	10	5	10	
8708.30.20	-- Hydrodynamic brake system with transmission delay, and parts thereof	0	A	0	0	0	0	0	
8708.30.90	-- Other	10	C	10	1	10	5	5	
8708.40	- Gear boxes and parts thereof:								
8708.40.10	-- Gear boxes	10	C	10	1	10	5	5	
8708.40.20	-- Parts	10	E	10	1	10	5	5	
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:								
8708.50.10	-- Drive-axles with differential, whether or not provided with other transmission components	10	E	10	1	10	5	5	
8708.50.20	-- Non-driving axles and parts thereof	10	E	10	1	10	5	5	
8708.50.90	-- Other parts	10	E	10	1	10	5	5	
8708.70.00	- Road wheels, parts and accessories thereof	10	C	10	1	10	5	5	
8708.80	- Suspension systems and parts thereof (including shock-absorbers):								
8708.80.10	-- Suspension shock-absorbers	10	C	10	1	10	5	5	
8708.80.20	-- Suspension systems, other than shock-absorbers	10	E	10	1	10	5	5	
8708.80.90	-- Parts	10	E	10	1	10	5	5	
8708.9	- Other parts and accessories:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.91	-- Radiators and parts thereof:								
8708.91.10	--- Radiators	10	C	10	1	10	5	5	
8708.91.20	--- Parts	10	E	10	1	10	5	5	
8708.92	-- Silencers and exhaust pipes; parts thereof:								
8708.92.10	--- Silencers and exhaust pipes	10	E	10	1	10	5	5	
8708.92.20	--- Parts	10	E	10	1	10	5	5	
8708.93.00	-- Clutches and parts thereof	10	C	10	1	10	5	5	
8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof:								
8708.94.10	--- Steering wheels, steering columns and steering boxes	10	C	10	1	10	5	5	
8708.94.20	--- Parts	10	E	10	1	10	5	5	
8708.95.00	-- Safety airbags with inflator system; parts thereof	10	E	10	1	10	5	5	
8708.99.00	-- Other	10	C	10	1	10	5	5	
87.09	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF								
8709.1	- Works trucks:								
8709.11.00	-- Electrical	10	E	0	0	0	10	0	
8709.19.00	-- Other	5	E	0	0	0	5	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8709.90.00	- Parts	15	E	0	0	0	5	0	
8710.00.00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	E	10	5	10	10	10	
87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS								
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³ ;								
8711.10.20	-- Tricycles	30	E2	0	30	10	10	5	
8711.10.90	-- Other	10	E2	0	5	10	10	5	
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ ;								
8711.20.20	-- Tricycles	30	E2	0	30	10	10	5	
8711.20.90	-- Other	10	E2	0	5	10	10	5	
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³ ;								
8711.30.20	-- Tricycles	30	E2	0	30	10	10	5	
8711.30.90	-- Other	10	E2	0	5	10	10	5	
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³ ;								
8711.40.20	-- Tricycles	30	E2	0	30	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8711.40.90	-- Other	10	E2	0	5	10	10	5	
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³ :								
8711.50.20	-- Tricycles	30	E2	0	30	10	10	5	
8711.50.90	-- Other	10	E2	0	5	10	10	5	
8711.90.00	- Other	10	E2	0	5	10	10	5	
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	E2	15	15	15	5	15	
87.13	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, WHETHER OR NOT MOTORIZED OR OTHERWISE MECHANICALLY PROPELLED								
8713.10.00	- Not mechanically propelled	5	E	0	0	0	5	0	
8713.90.00	- Other	5	E	0	0	0	5	0	
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13								
8714.1	- Of motorcycles (including mopeds):								
8714.11.00	-- Saddles (seats)	10	E	10	5	10	5	10	
8714.19.00	-- Other	10	C	10	5	10	5	10	
8714.20.00	- Of carriages and other vehicles for disabled persons	5	E	0	0	0	5	0	
8714.9	- Other:								
8714.91	-- Frames and forks, and parts thereof:								
8714.91.10	--- Frames and forks	10	E	10	10	10	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8714.91.90	--- Parts	5	E	5	5	5	5	5	
8714.92	-- Wheel rims (rings) and spokes:								
8714.92.10	--- Wheel rims (rings)	10	E	10	10	10	5	10	
8714.92.20	--- Spokes	5	E	0	0	0	5	0	
8714.93.00	-- Hubs without braking device and free-wheel sprocket-wheels	5	E	0	0	0	5	0	
8714.94.00	-- Brakes, including hubs with braking device, and parts thereof	5	E	0	0	0	5	0	
8714.95.00	-- Saddles (seats)	5	E	0	0	0	5	0	
8714.96.00	-- Pedals and crank-gear, and parts thereof	5	E	0	0	0	5	0	
8714.99	-- Other:								
8714.99.10	--- Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	E	10	10	10	5	10	
8714.99.20	--- Handles and luggage racks (whether or not for tools), of plastic	5	E	0	0	0	5	0	
8714.99.90	--- Other	5	E	0	0	0	5	0	
87.15	BABY CARRIAGES AND SIMILAR FOR THE TRANSPORTATION OF CHILDREN, AND PARTS THEREOF								
8715.00.10	- Baby carriages	15	E	15	15	15	15	15	
8715.00.80	- Other	15	E	10	10	10	15	10	
8715.00.90	- Parts	15	E	0	0	0	15	0	
87.16	TRAILERS AND SEMI-TRAILERS FOR ANY VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	15	E	15	15	15	15	15	
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	E	10	10	10	5	0	
8716.3	- Other trailers and semi-trailers for the transport of goods;								
8716.31.00	-- Tanker trailers and tanker semi-trailers	10	E	10	10	10	10	10	
8716.39.00	-- Other	10	E2	10	10	10	10	10	
8716.40.00	- Other trailers and semi-trailers	10	E2	10	10	10	10	10	
8716.80	- Other vehicles:								
8716.80.10	-- Wheelbarrows and hand-carts	10	E2	10	10	10	10	10	
8716.80.90	-- Other	10	E2	10	10	10	10	10	
8716.90.00	- Parts	15	C	0	0	0	5	0	
88.01	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT								
8801.00.10	- Gliders and hang gliders	15	C	5	5	5	5	5	
8801.00.90	- Other	15	C	5	5	5	5	5	
88.02	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES								
8802.1	- Helicopters:								
8802.11.00	-- Of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.12.00	-- Of an unladen weight exceeding 2 000 kg	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	
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	15	C	5	5	5	5	5	
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	0	A	0	0	0	0	0	
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A	0	0	0	0	0	
88.03	PARTS OF GOODS OF HEADING 88.01 OR 88.02								
8803.10.00	- Propellers and rotors and parts thereof	0	A	0	0	0	0	0	
8803.20.00	- Under-carriages and parts thereof	0	A	0	0	0	0	0	
8803.30.00	- Other parts of aeroplanes or helicopters	0	A	0	0	0	0	0	
8803.90.00	- Other	0	A	0	0	0	0	0	
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THEREOF	5	A	5	5	5	5	5	
88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR TO LAND ON AIRCRAFT CARRIERS OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS THEREOF								
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	0	A	0	0	0	0	0	
8805.2	- Ground flying trainers and parts thereof:								
8805.21.00	-- Air combat simulators and parts thereof	0	A	0	0	0	0	0	
8805.29.00	-- 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	
89.01	OCEAN LINERS, EXCURSION BOATS (CRUISE SHIPS), FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS								
8901.10	- Ocean liners, excursion boats (cruise ships) and similar vessels principally designed for the transport of persons; ferry-boats;								
8901.10.10	-- Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.10.90	-- Other	0	A	0	0	0	0	0	
8901.20.00	- Tankers	0	A	0	0	0	0	0	
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	0	A	0	0	0	0	0	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods;								
8901.90.10	-- Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.90.90	-- Other	0	A	0	0	0	0	0	
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS								
8902.00.10	- Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8902.00.90	- Other	0	A	0	0	0	0	0	
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES								
8903.10.00	- Inflatable vessels	15	E	15	15	15	15	15	
8903.9	- Other:								
8903.91.00	-- Sailboats, with or without auxiliary motor	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	
8903.92.00	-- Motorboats, other than outboard motorboats	15	E	15	15	15	15	15	
8903.99.00	-- Other	15	E	15	15	15	15	15	
8904.00.00	TUGS AND PUSHER CRAFT	0	A	0	0	0	0	0	
89.05	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS								
8905.10.00	- Dredgers	0	A	0	0	0	0	0	
8905.20.00	- Floating or submersible drilling or production platforms	0	A	0	0	0	0	0	
8905.90.00	- Other	0	A	0	0	0	0	0	
89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS								
8906.10.00	- Warships	0	A	0	0	0	0	0	
8906.90.00	- Other	0	A	0	0	0	0	0	
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)								
8907.10.00	- Inflatable rafts	15	E	5	5	5	5	5	
8907.90.00	- Other	0	A	0	0	0	0	0	
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	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	
90.01	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES, OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9001.10.00	- Optical fibres, optical fibre bundles and cables	0	A	0	0	0	0	0	
9001.20.00	- Sheets and plates of polarizing material	0	A	0	0	0	0	0	
9001.30.00	- Contact lenses	5	E	5	5	5	5	5	
9001.40.00	- Spectacle lenses of glass	0	A	0	0	0	0	0	
9001.50.00	- Spectacle lenses of other materials	0	A	0	0	0	0	0	
9001.90.00	- Other	5	E	5	5	5	5	5	
90.02	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9002.1	- Objective lenses:								
9002.11.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	0	A	0	0	0	0	0	
9002.19.00	-- Other	0	A	0	0	0	0	0	
9002.20.00	- Filters	0	A	0	0	0	0	0	
9002.90.00	- Other	0	A	0	0	0	0	0	
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9003.1	- Frames and mountings:								
9003.11.00	-- Of plastic	0	A	0	0	0	0	0	
9003.19.00	-- Of other materials	0	A	0	0	0	0	0	
9003.90.00	- Parts	0	A	0	0	0	0	0	
90.04	CORRECTIVE AND PROTECTIVE SPECTACLES, GOGGLES AND SIMILAR GOODS								
9004.10.00	- Sunglasses	15	E	15	15	15	15	15	
9004.90	- Other:								
9004.90.10	-- Protective goggles (except sunglasses) for workers	0	A	0	0	0	0	0	
9004.90.90	-- Other	15	E	15	15	15	15	15	
90.05	BINOCULARS (INCLUDING PRISMATIC BINOCULARS), MONOCULARS, ASTRONOMICAL TELESCOPES, OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY								
9005.10.00	- Binoculars (including prismatic binoculars)	15	E	15	15	15	15	15	
9005.80.00	- Other instruments	0	A	0	0	0	0	0	
9005.90.00	- Parts and accessories (including mountings)	0	A	0	0	0	0	0	
90.06	PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39								
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	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	
9006.30.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A	0	0	0	0	0	
9006.40.00	- Instant print cameras	15	E	15	15	15	15	15	
9006.5	- Other cameras:								
9006.51.00	-- With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E	15	15	15	15	15	
9006.52	-- Other, for roll film of a width of less than 35 mm:								
9006.52.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.52.90	--- Other	15	E	15	15	15	15	15	
9006.53	-- Other, for roll film of a width of 35 mm:								
9006.53.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.53.90	--- Other	15	E	15	15	15	15	15	
9006.59	-- Other:								
9006.59.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.59.90	--- Other	15	E	15	15	15	15	15	
9006.6	- Photographic flashlight apparatus and flashbulbs:								
9006.61.00	-- Discharge lamp (electronic) flashlight apparatus	10	E	10	10	10	10	10	
9006.69	-- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9006.69.10	--- Flashbulbs, flashcubes and similar equipment	10	E	10	10	10	10	10	
9006.69.90	--- Other	10	E	10	10	10	10	10	
9006.9	- Parts and accessories;								
9006.91.00	-- For photographic cameras	0	A	0	0	0	0	0	
9006.99.00	-- Other	0	A	0	0	0	0	0	
90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS								
9007.1	- Cameras:								
9007.11.00	-- For cinematographic film of a width of less than 16 mm or for double-8 mm film	15	E	15	15	15	15	15	
9007.19.00	-- Other	15	E	15	15	15	15	15	
9007.20.00	- Projectors	0	A	0	0	0	0	0	
9007.9	- Parts and accessories;								
9007.91.00	-- For cameras	10	C	10	10	10	10	10	
9007.92.00	-- For projectors	0	A	0	0	0	0	0	
90.08	FIXED IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS								
9008.10.00	- Slide projectors	15	E	15	15	15	15	15	
9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	A	0	0	0	0	0	
9008.30.00	- Other fixed image projectors	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	
9008.40.00	- Photographic enlargers and reducers	0	A	0	0	0	0	0	
9008.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS								
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A	0	0	0	0	0	
9010.50.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A	0	0	0	0	0	
9010.60.00	- Projection screens	0	A	0	0	0	0	0	
9010.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.11	OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTO-MICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICRO-PROJECTION								
9011.10.00	- Stereoscopic microscopes	0	A	0	0	0	0	0	
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A	0	0	0	0	0	
9011.80.00	- Other microscopes	0	A	0	0	0	0	0	
9011.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.12	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS								
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	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	
9012.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.13	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS; OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	15	E	5	5	5	5	5	
9013.20.00	- Lasers, other than laser diodes	0	A	0	0	0	0	0	
9013.80.00	- Other devices, appliances and instruments	0	A	0	0	0	0	0	
9013.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.14	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES								
9014.10.00	- Direction finding compasses	0	A	0	0	0	0	0	
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A	0	0	0	0	0	
9014.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	
9014.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS								
9015.10.00	- Rangefinders	0	A	0	0	0	0	0	
9015.20.00	- Theodolites and tachymeters (tachymeters)	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	
9015.30.00	- Levels	0	A	0	0	0	0	0	
9015.40.00	- Photogrammetrical surveying instruments and appliances	0	A	0	0	0	0	0	
9015.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	
9015.90.00	- Parts and accessories	0	A	0	0	0	0	0	
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A	0	0	0	0	0	
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
9017.10.00	- Drafting tables and machines, whether or not automatic	15	E	5	5	5	5	5	
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	0	A	0	0	0	0	0	
9017.30.00	- Micrometers, callipers and gauges	0	A	0	0	0	0	0	
9017.80.00	- Other instruments	0	A	0	0	0	0	0	
9017.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.18	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS AND OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS								
9018.1	- Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9018.11.00	-- Electro-cardiographs	0	A	0	0	0	0	0	
9018.12.00	-- Ultrasonic scanning apparatus	0	A	0	0	0	0	0	
9018.13.00	-- Magnetic resonance imaging apparatus	0	A	0	0	0	0	0	
9018.14.00	-- Scintigraphic apparatus	0	A	0	0	0	0	0	
9018.19.00	-- Other	0	A	0	0	0	0	0	
9018.20.00	- Ultraviolet or infra-red ray apparatus	0	A	0	0	0	0	0	
9018.3	- Syringes, needles, catheters, cannulae and similar instruments;								
9018.31	-- Syringes, with or without needles;								
9018.31.10	--- Disposable	0	A	0	0	0	0	0	
9018.31.90	--- Other	0	A	0	0	0	0	0	
9018.32.00	-- Tubular metal needles and needles for sutures	0	A	0	0	0	0	0	
9018.39	-- Other:								
9018.39.10	--- Venoclysis equipment	0	A	0	0	0	0	0	
9018.39.90	--- Other	0	A	0	0	0	0	0	
9018.4	- Other odontological instruments and apparatus:								
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	0	A	0	0	0	0	0	
9018.49.00	-- Other	0	A	0	0	0	0	0	
9018.50.00	- Other ophthalmic instruments and appliances	0	A	0	0	0	0	0	
9018.90.00	- Other instruments and appliances	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	
90.19	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS								
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A	0	0	0	0	0	
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A	0	0	0	0	0	
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A	0	0	0	0	0	
90.21	ORTHOPEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY								
9021.10.00	- Orthopaedic or fracture articles and apparatus	0	A	0	0	0	0	0	
9021.2	- Artificial teeth and dental fittings:								
9021.21.00	-- Artificial teeth	0	A	0	0	0	0	0	
9021.29.00	-- Other	0	A	0	0	0	0	0	
9021.3	- Other prosthetic articles and apparatus:								
9021.31.00	-- Artificial joints	0	A	0	0	0	0	0	
9021.39.00	-- Other	0	A	0	0	0	0	0	
9021.40.00	- Hearing aids, excluding parts and accessories	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	
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A	0	0	0	0	0	
9021.90.00	- Other	0	A	0	0	0	0	0	
90.22	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE								
9022.1	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.12.00	-- Computed tomography apparatus	0	A	0	0	0	0	0	
9022.13.00	-- Other, for dental uses	0	A	0	0	0	0	0	
9022.14.00	-- Other, for medical, surgical or veterinary uses	0	A	0	0	0	0	0	
9022.19.00	-- For other uses	0	A	0	0	0	0	0	
9022.2	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.21.00	-- For medical, surgical, dental or veterinary uses	0	A	0	0	0	0	0	
9022.29.00	-- For other uses	0	A	0	0	0	0	0	
9022.30.00	- X-ray tubes	0	A	0	0	0	0	0	
9022.90.00	- Other, including parts and accessories	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	
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A	0	0	0	0	0	
90.24	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)								
9024.10.00	- Machines and appliances for testing metals	0	A	0	0	0	0	0	
9024.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
9024.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS								
9025.1	- Thermometers and pyrometers, not combined with other instruments:								
9025.11.00	-- Liquid-filled, for direct reading	0	A	0	0	0	0	0	
9025.19.00	-- Other	0	A	0	0	0	0	0	
9025.80.00	- Other instruments	0	A	0	0	0	0	0	
9025.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.26	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9026.10.00	- For measuring or checking the flow or level of liquids	0	A	0	0	0	0	0	
9026.20.00	- For measuring or checking pressure	0	A	0	0	0	0	0	
9026.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	
9026.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.27	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES								
9027.10.00	- Gas or smoke analysis apparatus	0	A	0	0	0	0	0	
9027.20.00	- Chromatographs and electrophoresis instruments	0	A	0	0	0	0	0	
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.80	- Other instruments and apparatus								
9027.80.10	-- Exposure meters	0	A	0	0	0	0	0	
9027.80.90	-- Other	0	A	0	0	0	0	0	
9027.90	- Microtomes; parts and accessories:								
9027.90.10	-- Microtomes	0	A	0	0	0	0	0	
9027.90.90	-- Parts and accessories	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	
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR								
9028.10.00	- Gas meters	0	A	0	0	0	0	0	
9028.20.00	- Liquid meters	0	A	0	0	0	0	0	
9028.30	- Electricity meters:								
9028.30.10	-- Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	C	5	5	5	5	5	
9028.30.90	-- Other	0	A	0	0	0	0	0	
9028.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.29	OTHER COUNTERS (FOR EXAMPLE, REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS); SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES								
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A	0	0	0	0	0	
9029.20.00	- Speed indicators and tachometers; stroboscopes	0	A	0	0	0	0	0	
9029.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.30	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES: INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATIONS								
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	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	
9030.20.00	- Oscilloscopes and oscillographs	0	A	0	0	0	0	0	
9030.3	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:								
9030.31.00	-- Multimeters, without a recording device	0	A	0	0	0	0	0	
9030.32.00	-- Multimeters, with a recording device	0	A	0	0	0	0	0	
9030.33.00	-- Other, without a recording device	0	A	0	0	0	0	0	
9030.39.00	-- Other, with a recording device	0	A	0	0	0	0	0	
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A	0	0	0	0	0	
9030.8	- Other instruments and appliances								
9030.82.00	-- For measuring or checking semiconductor wafers or devices	0	A	0	0	0	0	0	
9030.84.00	-- Other, with a recording device	0	A	0	0	0	0	0	
9030.89.00	-- Other	0	A	0	0	0	0	0	
9030.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.31	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS								
9031.10.00	- Machines for balancing mechanical parts	0	A	0	0	0	0	0	
9031.20.00	- Test benches	0	A	0	0	0	0	0	
9031.4	- Other optical instruments and appliances:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A	0	0	0	0	0	
9031.49	-- Other:								
9031.49.10	--- Profile projectors	0	A	0	0	0	0	0	
9031.49.90	--- Other	0	A	0	0	0	0	0	
9031.80.00	- Other instruments, appliances and machines	0	A	0	0	0	0	0	
9031.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.32	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS								
9032.10.00	- Thermostats	0	A	0	0	0	0	0	
9032.20.00	- Manostats	0	A	0	0	0	0	0	
9032.8	- Other instruments and appliances								
9032.81.00	-- Hydraulic or pneumatic	0	A	0	0	0	0	0	
9032.89.00	-- Other	0	A	0	0	0	0	0	
9032.90.00	- Parts and accessories	0	A	0	0	0	0	0	
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0	A	0	0	0	0	0	
91.01	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9101.1	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:								
9101.11.00	-- With mechanical display only	15	E	15	15	15	15	15	
9101.19	-- Other:								
9101.19.10	--- With opto-electronic display only	15	E	15	15	15	15	15	
9101.19.90	--- Other	15	E	15	15	15	15	15	
9101.2	- Other wrist-watches, whether or not incorporating a stop-watch facility:								
9101.21.00	-- Automatic	15	E	15	15	15	15	15	
9101.29.00	-- Other	15	E	15	15	15	15	15	
9101.9	- Other:								
9101.91.00	-- Electrically operated	15	E	15	15	15	15	15	
9101.99.00	-- Other	15	E	15	15	15	15	15	
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01								
9102.1	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:								
9102.11.00	-- With mechanical display only	15	E	15	15	15	15	15	
9102.12.00	-- With opto-electronic display only	15	E	15	15	15	15	15	
9102.19.00	-- 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	
9102.2	- Other wrist-watches, whether or not incorporating a stop-watch facility:								
9102.21.00	-- Automatic	15	E	15	15	15	15	15	
9102.29.00	-- Other	15	E	15	15	15	15	15	
9102.9	- Other:								
9102.91.00	-- Electrically operated	15	E	15	15	15	15	15	
9102.99.00	-- Other	15	E	15	15	15	15	15	
91.03	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS								
9103.10.00	- Electrically operated	15	E	15	15	15	15	15	
9103.90.00	- Other	15	E	15	15	15	15	15	
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0	A	0	0	0	0	0	
91.05	OTHER CLOCKS								
9105.1	- Alarm clocks:								
9105.11.00	-- Electrically operated	15	E	15	15	15	15	15	
9105.19.00	-- Other	15	E	15	15	15	15	15	
9105.2	- Wall clocks:								
9105.21.00	-- Electrically operated	15	E	15	15	15	15	15	
9105.29.00	-- Other	15	E	15	15	15	15	15	
9105.9	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9105.91.00	-- Electrically operated	15	E	15	15	15	15	15	
9105.99.00	-- Other	15	E	15	15	15	15	15	
91.06	TIME OF DAY RECORDING APPARATUS AND TIME-RECORDING EQUIPMENT WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)								
9106.10.00	- Attendance registers; time-registers and time-recorders	0	A	0	0	0	0	0	
9106.90	- Other:								
9106.90.10	-- Parking meters	0	A	0	0	0	0	0	
9106.90.90	-- Other	0	A	0	0	0	0	0	
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A	0	0	0	0	0	
91.08	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED								
9108.1	- Electrically operated:								
9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	15	C	5	5	5	5	5	
9108.12.00	-- With opto-electronic display only	15	C	5	5	5	5	5	
9108.19.00	-- Other	15	C	5	5	5	5	5	
9108.20.00	- Automatic	15	C	5	5	5	5	5	
9108.90.00	- Other	15	C	5	5	5	5	5	
91.09	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED								
9109.1	- Electrically operated								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9109.11.00	-- Of alarm clocks	15	C	5	5	5	5	5	
9109.19.00	-- Other	15	C	5	5	5	5	5	
9109.90.00	- Other	15	C	5	5	5	5	5	
91.10	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS								
9110.1	- Of watches:								
9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	0	A	0	0	0	0	0	
9110.12.00	-- Incomplete movements, assembled	0	A	0	0	0	0	0	
9110.19.00	-- Rough movements	0	A	0	0	0	0	0	
9110.90.00	- Other	0	A	0	0	0	0	0	
91.11	CASES FOR WATCHES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF								
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10	E	10	10	10	10	10	
9111.80.00	- Other cases	10	E	10	10	10	10	10	
9111.90.00	- Parts	0	A	0	0	0	0	0	
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF								
9112.20.00	- Cases and similar items	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	
9112.90.00	- Parts	0	A	0	0	0	0	0	
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF								
9113.10.00	- Of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	
9113.20.00	- Of base metal, whether or not gold-or silver-plated	10	E	10	10	10	10	10	
9113.90.00	- Other	10	E	10	10	10	10	10	
91.14	OTHER CLOCK OR WATCH PARTS								
9114.10.00	- Springs, including hair-springs	15	C	5	5	5	5	5	
9114.20.00	- Jewels	15	C	5	5	5	5	5	
9114.30.00	- Faces or dials	15	E	5	5	5	5	5	
9114.40.00	- Plates and bridges	15	E	5	5	5	5	5	
9114.90.00	- Other	15	E	5	5	5	5	5	
92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS								
9201.10.00	- Upright pianos	10	E	10	10	10	10	10	
9201.20.00	- Grand pianos	10	E	10	10	10	10	10	
9201.90.00	- Other	10	E	10	10	10	10	10	
92.02	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)								
9202.10.00	- Played with a bow	10	E	10	10	10	10	10	
9202.90	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9202.90.10	-- Guitars	15	E	15	15	15	15	15	
9202.90.90	-- Other	10	E	10	10	10	10	10	
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)								
9205.10.00	- Brass-wind instruments	10	E	10	10	10	10	10	
9205.90	- Other:								
9205.90.10	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	E	10	10	10	10	10	
9205.90.20	-- Accordions and similar instruments	10	E	10	10	10	10	10	
9205.90.30	-- Mouth organs	10	E	10	10	10	10	10	
9205.90.90	-- Other	10	E	10	10	10	10	10	
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	E	10	10	10	10	10	
92.07	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)								
9207.10.00	- Keyboard instruments, other than accordions	10	E	10	10	10	10	10	
9207.90.00	- Other	10	E	10	10	10	10	10	
92.08	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9208.10.00	- Musical boxes	10	E	10	10	10	10	10	
9208.90.00	- Other	10	E	10	10	10	10	10	
92.09	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS: METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS								
9209.30.00	- Musical instrument strings	15	E	5	5	5	5	5	
9209.9	- Other:								
9209.91.00	-- Parts and accessories for pianos	15	E	5	5	5	5	5	
9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	15	C	5	5	5	5	5	
9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	5	C	5	5	5	5	5	
9209.99	-- Other:								
9209.99.10	--- Metronomes, tuning forks and pitch pipes	5	C	5	5	5	5	5	
9209.99.20	--- Mechanisms for musical boxes	5	C	5	5	5	5	5	
9209.99.30	--- Parts and accessories for the musical instruments of subheading 9205.90.10	5	C	5	5	5	5	5	
9209.99.90	--- Other	15	C	5	5	5	5	5	
93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS								
9301.1	- Artillery weapons (for example, guns, howitzers and mortars):								
9301.11.00	-- Self-propelled	30	E	5	30	20	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9301.19.00	-- Other	30	E	5	30	20	5	5	
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	30	E	5	30	20	5	5	
9301.90.00	- Other	30	E	5	30	20	5	5	
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	30	E	15	30	20	15	15	
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)								
9303.10.00	- Muzzle-loading firearms	30	E	15	30	15	15	15	
9303.20.00	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	30	E	15	30	15	15	15	
9303.30.00	- Other sporting, hunting or target-shooting rifles	30	E	15	30	15	15	15	
9303.90.00	- Other	30	E	15	30	15	15	15	
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	30	E	15	30	15	15	15	
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04								
9305.10.00	- Of revolvers or pistols	30	E	15	30	15	15	15	
9305.2	- Of shotguns or rifles of heading 93.03:								
9305.21.00	-- Smooth-bore shotgun barrels	30	E	15	30	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9305.29.00	-- Other	30	E	15	30	15	15	15	
9305.9	- Other:								
9305.91.00	-- Of military weapons of heading 93.01	30	E	15	30	15	15	15	
9305.99.00	-- Other	30	E	15	30	15	15	15	
93.06	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS								
9306.2	- Smooth-barrel shotgun or rifle cartridges and parts thereof: air gun pellets:								
9306.21.00	-- Cartridges	30	E	15	30	15	15	15	
9306.29.00	-- Other	30	E	15	30	15	15	15	
9306.30	- Other cartridges and parts thereof:								
9306.30.10	-- Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	30	E	15	30	15	15	15	
9306.30.90	-- Other cartridges and parts thereof	30	E	15	30	15	15	15	
9306.90.00	- Other	30	E	15	30	15	15	15	
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	30	E	5	30	20	5	5	
94.01	SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF								
9401.10.00	- Seats of a kind used for aircraft	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	
9401.20	- Seats of a kind used for motor vehicles:								
9401.20.10	-- For Pullman type coaches	10	E	10	10	10	10	10	
9401.20.90	-- Other	15	E	15	15	15	15	15	
9401.30.00	- Swivel seats with variable height adjustment	15	C	15	15	15	15	15	
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15	E	15	15	15	15	15	
9401.5	- Seats of rattan, osier, bamboo or similar materials:								
9401.51.00	-- Of bamboo or rattan	15	E	15	15	15	15	15	
9401.59.00	-- Other	15	E	15	15	15	15	15	
9401.6	- Other seats, with wooden frames:								
9401.61.00	-- Upholstered	15	E	15	15	15	15	15	
9401.69.00	-- Other	15	E	15	15	15	15	15	
9401.7	- Other seats, with metal frames:								
9401.71.00	-- Upholstered	15	E	15	15	15	15	15	
9401.79.00	-- Other	15	E	15	15	15	15	15	
9401.80.00	- Other seats	15	E	15	15	15	15	15	
9401.90.00	- Parts	15	E	5	5	5	5	5	
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF SUCH ARTICLES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9402.10.00	- Dentists' barbers' or similar chairs and parts thereof	0	A	0	0	0	0	0	
9402.90	- Other:								
9402.90.10	-- Medical or surgical furniture other than operating tables	10	C	10	10	10	10	10	
9402.90.20	-- Other furniture	0	A	0	0	0	0	0	
9402.90.90	-- Parts	0	A	0	0	0	0	0	
94.03	OTHER FURNITURE AND PARTS THEREOF								
9403.10.00	- Metal furniture of a kind used in offices	15	G	15	15	15	15	15	
9403.20.00	- Other metal furniture	15	G	15	15	15	15	15	
9403.30.00	- Wooden furniture of a kind used in offices	15	G	15	15	15	15	15	
9403.40.00	- Wooden furniture of a kind used in kitchens	15	G	15	15	15	15	15	
9403.50.00	- Wooden furniture of a kind used in bedrooms	15	H	15	15	15	15	15	
9403.60.00	- Other wooden furniture	15	H	15	15	15	15	15	
9403.70.00	- Plastic furniture	15	G	15	15	15	15	15	
9403.8	- Furniture of other materials, including rattan, osier, bamboo or similar materials:								
9403.81.00	-- Of bamboo or rattan	15	E	15	15	15	15	15	
9403.89.00	-- Other	15	E	15	15	15	15	15	
9403.90	- Parts:								
9403.90.10	-- Of wood	15	G	15	15	15	15	15	
9403.90.90	-- Other	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	
94.04	MATTRESS SUPPORTS: ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED								
9404.10.00	- Mattress supports	15	E	15	15	15	15	15	
9404.2	- Mattresses:								
9404.21.00	-- Of cellular rubber or plastic, whether or not covered	15	E	15	15	15	15	15	
9404.29.00	-- Of other materials	15	E	15	15	15	15	15	
9404.30.00	- Sleeping bags	15	E	15	15	15	15	15	
9404.90.00	- Other	15	E	15	15	15	15	15	
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCH-LIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED								
9405.10	- Lamps and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:								
9405.10.10	-- Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	0	0	0	0	0	
9405.10.90	-- Other	15	E	15	15	15	15	15	
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	15	C	15	15	15	15	15	
9405.30.00	- Lighting sets of a kind used for Christmas trees	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	
9405.40	- Other electric lamps and lighting fittings:								
9405.40.10	-- With mercury or sodium vapour lamps	0	A	0	0	0	0	0	
9405.40.90	-- Other	15	C	15	15	15	15	15	
9405.50	- Non-electrical lamps and lighting fittings:								
9405.50.10	-- Of base metal	15	E	15	15	15	15	15	
9405.50.90	-- Other	15	E	15	15	15	15	15	
9405.60.00	- Illuminated signs, illuminated name-plates and similar articles	15	C	15	15	15	15	15	
9405.9	- Parts:								
9405.91.00	-- Of glass	15	E	5	5	5	5	5	
9405.92	-- Of plastic:								
9405.92.10	--- Diffusers	5	E	5	5	5	5	5	
9405.92.90	--- Other	10	E	10	10	10	10	10	
9405.99.00	-- Other	10	E	10	10	10	10	10	
94.06	PREFABRICATED BUILDINGS								
9406.00.10	- Living quarters, not equipped, of an area not exceeding 75 m ²	15	E	15	15	15	15	15	
9406.00.20	- Greenhouses, not equipped, of an area of 1 000 m ² or more	0	A	0	0	0	0	0	
9406.00.90	- Other	15	E	15	15	15	15	15	
95.03	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; CARRIAGES AND WHEELCHAIRS FOR DOLLS; DOLLS; OTHER TOYS; REDUCED-SIZE ('SCALE') MODELS AND SIMILAR MODELS, FOR ENTERTAINMENT, WORKING OR NOT; PUZZLES OF ALL KINDS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9503.00.10	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	E	15	15	15	15	15	
9503.00.2	- Dolls representing only human beings, parts and accessories thereof:								
9503.00.21	-- Dolls, whether or not dressed	15	E	15	15	15	15	15	
9503.00.22	-- Clothing, clothing accessories, footwear and headgear	15	E	15	15	15	15	15	
9503.00.29	-- Parts and other accessories	5	E	5	5	5	5	5	
9503.00.3	- Reduced-size (scale) models and similar models for entertainment, working or not; sets or kits, and constructional toys:								
9503.00.31	-- Electric trains, including tracks, signals and other accessories thereof	15	E	15	15	15	15	15	
9503.00.32	-- Reduced-size (scale) model assembly kits, working or not, excluding those of subheading 9503.00.31	15	E	15	15	15	15	15	
9503.00.33	-- Constructional toys	15	E	15	15	15	15	15	
9503.00.34	-- Sets or assortments	15	E	15	15	15	15	15	
9503.00.39	-- Other	15	E	15	15	15	15	15	
9503.00.4	- Toys representing animals or non-human creatures and parts thereof:								
9503.00.41	-- Stuffed toys	15	E	15	15	15	15	15	
9503.00.42	-- Plastic eyes and noses of stuffed toys	0	A	0	0	0	0	0	
9503.00.43	-- Other parts of stuffed toys	15	E	15	15	15	15	15	
9503.00.49	-- 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	
9503.00.50	- Toy musical instruments and apparatus	15	E	15	15	15	15	15	
9503.00.60	- Puzzles	15	E	15	15	15	15	15	
9503.00.70	- Other toys, put up in sets or outfits	15	E	15	15	15	15	15	
9503.00.80	- Other toys and models, incorporating a motor	15	E	15	15	15	15	15	
9503.00.90	- Other	15	E	15	15	15	15	15	
95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT								
9504.10.00	- Video games of a kind used with a television receiver	15	E	15	15	15	15	15	
9504.20	- Any kind of billiards and their accessories:								
9504.20.10	-- Billiard tables	15	E	15	15	15	15	15	
9504.20.90	-- Other	10	E	10	10	10	10	10	
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	E	15	15	15	15	15	
9504.40.00	- Playing cards	15	C	15	15	15	15	15	
9504.90.00	- Other	15	E	15	15	15	15	15	
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS								
9505.10.00	- Articles for Christmas festivities	15	E	15	15	15	15	15	
9505.90.00	- 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	
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS								
9506.1	- Snow-skis and other snow-ski equipment:								
9506.11.00	-- Skis	10	E	10	10	10	10	10	
9506.12.00	-- Ski fastenings	10	E	10	10	10	10	10	
9506.19.00	-- Other	10	E	10	10	10	10	10	
9506.2	- Water-skis, surf-boards, sailboards and other water-sport equipment:								
9506.21.00	-- Sailboards	10	E	10	10	10	10	10	
9506.29.00	-- Other	10	E	10	10	10	10	10	
9506.3	- Golf clubs and other golf equipment:								
9506.31.00	-- Golf clubs, complete	10	E	10	10	10	10	10	
9506.32.00	-- Balls	10	E	10	10	10	10	10	
9506.39.00	-- Other	10	E	10	10	10	10	10	
9506.40	- Articles and equipment for table-tennis:								
9506.40.10	-- Tables	15	E	15	15	15	15	15	
9506.40.90	-- Other	10	E	10	10	10	10	10	
9506.5	- Tennis, badminton or similar rackets, whether or not strung:								
9506.51.00	-- Tennis rackets, whether or not strung	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	
9506.59.00	-- Other	10	E	10	10	10	10	10	
9506.6	- Balls, other than golf balls and table-tennis balls:								
9506.61.00	-- Tennis balls	10	E	10	10	10	10	10	
9506.62.00	-- Inflatable	10	E	10	10	10	10	10	
9506.69.00	-- Other	10	E	10	10	10	10	10	
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10	E	10	10	10	10	10	
9506.9	- Other:								
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	10	C	10	10	10	10	10	
9506.99.00	-- Other	10	E	10	10	10	10	10	
95.07	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE: FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08. OR 97.05) AND SIMILAR HUNTING REQUISITES								
9507.10.00	- Fishing rods	10	E	10	10	10	10	10	
9507.20.00	- Fish-hooks, whether or not snelled	0	A	0	0	0	0	0	
9507.30.00	- Fishing reels	0	A	0	0	0	0	0	
9507.90.00	- Other	10	E	10	10	10	10	10	
95.08	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9508.10.00	- Travelling circuses and travelling menageries	15	A	15	15	15	15	15	
9508.90.00	- Other	15	E	15	15	15	15	15	
96.01	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)								
9601.10.00	- Worked ivory and articles of ivory	15	A	15	15	15	15	15	
9601.90.00	- Other	15	A	15	15	15	15	15	
96.02	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN, NATURAL GUMS OR RESINS OR MODELLING PASTES AND OTHER MOULDED OR WORKED ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED WORKED, UNHARDENED GELATINE (EXCEPT GELATINE OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATINE								
9602.00.10	- Gelatine capsules for pharmaceutical purposes	0	A	0	0	0	0	0	
9602.00.20	- Moulded or carved paraffin	10	E	10	10	10	10	10	
9602.00.90	- Other	15	E	15	15	15	15	15	
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS								
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	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	
9603.2	- Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:								
9603.21.00	-- Toothbrushes, including dental-plate brushes	15	E	15	15	15	15	15	
9603.29.00	-- Other	15	E	15	15	15	15	15	
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	15	E	5	5	5	5	5	
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	E	15	15	15	15	15	
9603.50	- Other brushes constituting parts of machines, appliances or vehicles:								
9603.50.10	-- Brushes constituting parts of machines or appliances	0	A	0	0	0	0	0	
9603.50.90	-- Other	5	E	5	5	5	5	5	
9603.90	- Other:								
9603.90.10	-- Brushes for eraser pencils	0	A	0	0	0	0	0	
9603.90.20	-- Brushes of man-made materials bound together in a head	15	G	15	15	15	15	15	
9603.90.90	-- Other	15	E	15	15	15	15	15	
9604.00.00	HAND SIEVES AND HAND RIDDLES	0	A	0	0	0	0	0	
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	E	15	15	15	15	15	
96.06	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON MOULDS AND OTHER PARTS OF BUTTONS OR PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON BLANKS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9606.10.00	- Press-fasteners and parts thereof	0	A	0	0	0	0	0	
9606.2	- Buttons:								
9606.21.00	-- Of plastic, not covered with textile material	5	E	5	5	5	5	5	
9606.22.00	-- Of base metal, not covered with textile material	5	E	5	5	5	5	5	
9606.29.00	-- Other	5	E	5	5	5	5	5	
9606.30.00	- Button moulds and other parts of buttons; button blanks	0	A	0	0	0	0	0	
96.07	SLIDE FASTENERS AND PARTS THEREOF								
9607.1	- Slide fasteners:								
9607.11.00	-- With teeth of base metal	10	E	10	10	10	10	10	
9607.19.00	-- Other	15	E	15	15	15	15	15	
9607.20.00	- Parts	0	A	0	0	0	0	0	
96.08	BALLPOINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09								
9608.10.00	- Ballpoint pens	15	E	15	15	15	15	15	
9608.20.00	- Felt-tipped and other porous-tipped pens and markers	15	E	15	15	15	15	15	
9608.3	- Fountain pens, stylograph pens and other pens:								
9608.31.00	-- Indian ink drawing pens	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	
9608.39.00	-- Other	10	E	10	10	10	10	10	
9608.40.00	- Propelling or sliding pencils	0	A	0	0	0	0	0	
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10	E	10	10	10	10	10	
9608.60.00	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	E	5	5	5	5	5	
9608.9	- Other:								
9608.91.00	-- Pen nibs and nib points	5	E	5	5	5	5	5	
9608.99	-- Other:								
9608.99.10	--- Ballpoints for ballpoint pens	0	A	0	0	0	0	0	
9608.99.20	--- Bodies for ballpoint pens	0	A	0	0	0	0	0	
9608.99.30	--- Tips for felt-tipped and other porous-tipped pens or markers	0	A	0	0	0	0	0	
9608.99.90	--- Other	0	A	0	0	0	0	0	
96.09	PENCILS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS								
9609.10	- Pencils:								
9609.10.10	-- With wooden sheaths	10	E	10	10	10	10	0	
9609.10.90	-- Other	10	E	10	10	10	10	0	
9609.20.00	- Leads for pencils or propelling or sliding pencils	0	A	0	0	0	0	0	
9609.90	- Other:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9609.90.10	-- Writing or drawing chalk	10	E	10	10	10	10	0	
9609.90.90	-- Other	10	E	10	10	10	5	0	
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	E	15	15	15	15	0	
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSED LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	E	15	15	15	15	15	
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES								
9612.10	- Ribbons:								
9612.10.10	-- For printers for automatic data processing machines and similar printers	5	E	5	5	5	5	5	
9612.10.90	-- Other	15	E	15	15	15	15	15	
9612.20.00	- Ink-pads	15	E	5	5	5	5	5	
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS								
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15	C	15	15	15	15	15	
9613.20.00	- Pocket lighters, gas fuelled, refillable	15	E	15	15	15	15	15	
9613.80	- Other lighters:								
9613.80.10	-- Industrial, laboratory and similar lighters	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	
9613.80.20	-- Table lighters	15	E	15	15	15	15	15	
9613.80.90	-- Other	0	A	0	0	0	0	0	
9613.90.00	- Parts	0	A	0	0	0	0	0	
96.14	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF								
9614.00.20	- Pipes and pipe bowls	15	C	15	15	15	15	15	
9614.00.90	- Other	15	C	15	15	15	15	15	
96.15	COMBS, HAIR-SLIDES AND THE LIKE: HAIRPINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF								
9615.1	- Combs, hair-slides and the like:								
9615.11.00	-- Of hard rubber or plastic	15	E	15	15	15	15	15	
9615.19.00	-- Other	15	E	15	15	15	15	15	
9615.90.00	- Other	15	E	15	15	15	15	15	
96.16	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS								
9616.10.00	- Scent sprays, and mounts and heads therefor	15	E	15	15	15	15	15	
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	E	15	15	15	15	15	
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	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	
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	E	15	15	15	15	15	
97.01	PAINTINGS AND DRAWINGS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES								
9701.10	- Paintings and drawings;								
9701.10.10	-- Unframed	5	E	5	5	5	5	5	
9701.10.20	-- Framed	10	E	10	10	10	10	10	
9701.90	- Other:								
9701.90.10	-- Unframed	15	E	5	5	5	5	5	
9701.90.20	-- Framed	10	E	10	10	10	10	10	
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	E	10	10	10	10	10	
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	E	10	10	10	10	10	
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	E	5	5	5	5	5	
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOANTHROPOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	5	E	5	5	5	5	5	
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	E	10	10	10	10	10	

Schedule of Panama

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
01	Live animals				
01.01	HORSES, ASSES, MULES AND HINNIES, LIVE.				
0101.10	Pure-bred breeding animals:				
0101.10.10	Horses	0	A	FREE	
0101.10.90	Other	10	A	15 %	
0101.90	Other:				
0101.90.11	Males at least 24 months old	10	A	FREE	
0101.90.12	Females at least 24 months old	10	A	FREE	
0101.90.13	Males less than 24 months old	10	A	FREE	
0101.90.14	Females less than 24 months old	10	A	FREE	
0101.90.20	Other horses	10	A	FREE	
0101.90.90	Other	10	A	15 %	
01.02	LIVE BOVINE ANIMALS.				
0102.10	Pure-bred breeding animals:				
0102.10.10	Buffalo	0	A	0,60 %	
0102.10.90	Other	0	A	FREE	
0102.90	Other:				
0102.90.11	For bullfighting	10	A	15 %	
0102.90.19	Other	10	A	15 %	
0102.90.20	Domesticated, other than pure-bred	10	A	15 %	
0102.90.90	Other	10	A	15 %	
01.03	LIVE SWINE.				
0103.10.00	Pure-bred breeding animals	0	A	0,60 %	
0103.91	Weighing less than 50 kg:				
0103.91.10	Domesticated	10	A	15 %	
0103.91.90	Other	10	A	15 %	
0103.92	Weighing 50 kg or more:				
0103.92.10	Domesticated	10	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0103.92.90	Other	10	A	15 %	
01.04	LIVE SHEEP AND GOATS.				
0104.10	Sheep:				
0104.10.10	Pure-bred	0	A	FREE	
0104.10.90	Other	10	A	15 %	
0104.20	Goats:				
0104.20.10	Pure-bred	0	A	FREE	
0104.20.90	Other	10	A	15 %	
01.05	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES <i>GALLUS DOMESTICUS</i> , DUCKS, GEESE, TURKEYS AND GUINEA FOWLS.				
	Weighing not more than 185 g:				
0105.11	Fowls of the species <i>Gallus domesticus</i>				
0105.11.10	Breeding stock of layers or broiler fowl	0	A	FREE	
0105.11.90	Other	0	A	FREE	
0105.12.00	Turkeys	0	A	FREE	
0105.19.00	Other	10	A	FREE	
0105.94	Fowls of the species <i>Gallus domesticus</i> .				
0105.94.10	Pure-bred for fighting	10	A	15 %	
0105.94.90	Other	10	A	15 %	
0105.99.00	Other	10	A	15 %	
01.06	OTHER LIVE ANIMALS.				
0106.11.00	Primates	10	A	15 %	
0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia).	10	A	15 %	
0106.19.00	Other	10	A	15 %	
0106.20	Reptiles (including snakes and turtles)				
0106.20.10	Turtles	10	A	15 %	
0106.20.90	Other	10	A	15 %	
0106.31.00	Birds of prey	10	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10	A	15 %	
0106.39	Other:				
0106.39.10	Pigeons	10	A	15 %	
0106.39.90	Other	10	A	15 %	
0106.90	Other:				
0106.90.10	Bees	0	A	FREE	
0106.90.20	Species used mainly for human consumption	10	A	15 %	
0106.90.90	Other	10	A	15 %	
02	Meat and edible offal				
02.01	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.				
0201.10.00	Carcasses and half-carcasses	—	F	15 %	
0201.20.00	Other cuts with bone in	—	F	30 %	
0201.30.00	Boneless	—	F	30 %	
02.02	MEAT OF BOVINE ANIMALS, FROZEN.				
0202.10.00	Carcasses and half-carcasses	—	F	15 %	
0202.20.00	Other cuts with bone in	—	F	30 %	
0202.30.00	Boneless	—	F	25 %	
02.03	MEAT OF SWINE, FRESH, CHILLED OR FROZEN.				
0203.11	Carcasses and half-carcasses:				
0203.11.10	Carcasses	—	F	60 %	
0203.11.20	Half-carcasses	—	F	60 %	
0203.12	Leg hams, shoulders and cuts thereof, with bone in:				
0203.12.10	Leg hams and cuts thereof	—	F	70 %	
0203.12.90	Other	—	F	70 %	
0203.19	Other:				
0203.19.10	Spare ribs, boneless or with bone in	—	F	70 %	
0203.19.20	Hams, shoulders and cuts thereof, boneless	—	F	70 %	
0203.19.90	Other	—	F	70 %	
0203.21	Carcasses and half-carcasses:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0203.21.10	Carcasses	—	F	70 %	
0203.21.20	Half-carcasses	—	F	70 %	
0203.22	Leg hams, shoulders and cuts thereof, with bone in:				
0203.22.10	Leg hams and cuts thereof	—	F	70 %	
0203.22.90	Other	—	F	70 %	
0203.29	Other:				
0203.29.10	Spare ribs, boneless or with bone in	—	F	70 %	
0203.29.20	Hams, shoulders and cuts thereof, boneless	—	F	70 %	
0203.29.90	Other	—	F	70 %	
02.04	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN.				
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	15	E	15 %	
0204.21.00	Carcasses and half-carcasses	15	E	15 %	
0204.22.00	Other cuts with bone in:	15	E	15 %	
0204.23.00	Boneless	15	E	15 %	
0204.30.00	Carcasses and half-carcasses of lamb, frozen	15	E	15 %	
0204.41.00	Carcasses and half-carcasses	15	E	15 %	
0204.42.00	Other cuts with bone in	15	E	15 %	
0204.43.00	Boneless	15	E	15 %	
0204.50.00	Meat of goats	15	E	15 %	
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	E	15 %	
02.06	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.				
0206.10.00	Of bovine animals, fresh or chilled	—	F	15 %	
0206.21.00	Tongues	—	F	10 %	
0206.22.00	Livers	—	F	10 %	
0206.29.00	Other	—	F	15 %	
0206.30.00	Of swine, fresh or chilled	—	F	10 %	
0206.41.00	Livers	—	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0206.49.00	Other	—	F	10 %	
0206.80.00	Other, fresh or chilled	40	E	15 %	
0206.90.00	Other, frozen	40	E	15 %	
02.07	MEAT AND EDIBLE OFFAL OF POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN.				
0207.11.00	Not cut in pieces, fresh or chilled	—	F	15 %	
0207.12.00	Not cut in pieces, frozen	—	F	15 %	
0207.13	Cuts and offal, fresh or chilled:				
0207.13.11	Breasts	—	F	15 %	
0207.13.19	Other	—	F	260 %	
0207.13.21	Livers	—	F	15 %	
0207.13.29	Other	—	F	15 %	
0207.14	Cuts and offal, frozen:				
0207.14.11	Breasts with bone in	—	F	15 %	
0207.14.12	Boneless	—	F	15 %	
0207.14.19	Other	—	F	260 %	
0207.14.21	Livers	—	F	15 %	
0207.14.29	Other	—	F	15 %	
0207.24.00	Not cut in pieces, fresh or chilled	—	F	15 %	
0207.25.00	Not cut in pieces, frozen	—	F	15 %	
0207.26	Cuts and offal, fresh or chilled:				
0207.26.11	Breasts	—	F	15 %	
0207.26.19	Other cuts	—	F	15 %	
0207.26.21	Livers	—	F	15 %	
0207.26.29	Other	—	F	15 %	
0207.27	Cuts and offal, frozen:				
0207.27.11	Breasts with bone in	—	F	15 %	
0207.27.12	Boneless	—	F	15 %	
0207.27.19	Other cuts	—	F	15 %	
0207.27.21	Livers	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0207.27.29	Other	—	F	15 %	
0207.32	Not cut in pieces, fresh or chilled:				
0207.32.10	Of duck	—	F	15 %	
0207.32.90	Other	—	F	15 %	
0207.33	Not cut in pieces, frozen:				
0207.33.10	Of duck	—	F	15 %	
0207.33.90	Other	—	F	15 %	
0207.34.00	Fatty livers, fresh or chilled	—	F	15 %	
0207.35	Other, fresh or chilled				
0207.35.11	Cuts, other than of offal	—	F	15 %	
0207.35.19	Other (offal)	—	F	15 %	
0207.35.21	Cuts, other than of offal	—	F	15 %	
0207.35.29	Other (offal)	—	F	15 %	
0207.36	Other, frozen:				
0207.36.11	Cuts	—	F	15 %	
0207.36.19	Other (offal)	—	F	15 %	
0207.36.21	Cuts, other than of offal	—	F	15 %	
0207.36.29	Other (offal)	—	F	15 %	
02.08	OTHER MEAT AND EDIBLE OFFAL, FRESH, CHILLED OR FROZEN.				
0208.10	Of rabbits or hares:				
0208.10.10	Meat	15	E	15 %	
0208.10.90	Offal	15	E	15 %	
0208.30.00	Of primates	15	A	15 %	
0208.40.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	15	A	15 %	
0208.50.00	Of reptiles (including snakes and turtles)	15	A	15 %	
0208.90.00	Other	15	A	15 %	
0208.90.00A	Only frogs' legs	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
02.09	BACK FAT, FREE OF LEAN MEAT, OTHER PIG FAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0209.00.11	Back fat	—	F	15 %	
0209.00.12	Other pig fat	—	F	15 %	
0209.00.19	Other	—	F	15 %	
0209.00.21	Back fat and other pig fat	—	F	15 %	
0209.00.29	Other	—	F	15 %	
02.10	MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.				
0210.11	Hams, shoulders and cuts thereof, with bone in:				
0210.11.11	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.19	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.90	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.12.00	Bellies (streaky) and cuts thereof	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19	Other:				
0210.19.10	Pork ribs	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.21	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	70	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.29	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.90	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.20.00	Meat of bovine animals	—	F	15 %	
0210.91	Of primates:				
0210.91.10	Meat	10	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0210.91.20	Offal	10	A	10 %	
0210.91.90	Other	10	A	10 %	
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia):				
0210.92.10	Meat	10	A	15 %	
0210.92.20	Offal	10	A	10 %	
0210.92.90	Other	10	A	10 %	
0210.93	Of reptiles (including snakes and turtles)				
0210.93.10	Meat	10	A	15 %	
0210.93.20	Offal	10	A	10 %	
0210.93.90	Other	10	A	10 %	
0210.99	Other:				
0210.99.10	Meat	15	E	15 %	
0210.99.21	Goose liver, salted, in brine, dried or smoked	15	E	15 %	
0210.99.29	Other	15	E	10 %	
0210.99.90	Other	15	E	10 %	
0210.99.90A	Only flours and meals of meat or meat offal	10	E	10 %	
03	Fish and crustaceans, molluscs and other aquatic invertebrates				
03.01	LIVE FISH.				
0301.10.00	Ornamental fish	15	E	10 %	
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	E	15 %	
0301.91.00A	Only fry for restocking	0	A	15 %	
0301.92.00	Eels (<i>Anguilla</i> spp.)	10	E	10 %	
0301.92.00A	Only fry for restocking	0	A	10 %	
0301.93.00	Carp	10	E	10 %	
0301.93.00A	Only fry for restocking	5	E	10 %	
0301.94.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0301.99.00	Other	10	E	15 %	
0301.99.00A	Only fry for restocking	0	A	15 %	
0301.99.00B	Only tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A	15 %	
03.02	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E	15 %	
0302.12.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E	5 %	
0302.19.00	Other	10	E	15 %	
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E	15 %	
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	10	E	15 %	
0302.23.00	Sole (<i>Solea</i> spp.)	10	G	15 %	
0302.29.00	Other	10	E	15 %	
0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A	15 %	
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>)	0	A	15 %	
0302.33.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	0	A	15 %	
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0302.39.00	Other	0	A	15 %	
0302.40.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	10	E	15 %	
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10	E	15 %	
0302.61.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A	15 %	
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0302.63.00	Coalfish (<i>Pollachius virens</i>)	10	E	15 %	
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	E	15 %	
0302.65.00	Dogfish and other sharks	10	E	15 %	
0302.66.00	Eels (<i>Anguilla</i> spp.)	10	E	15 %	
0302.67.00	Swordfish (<i>Xiphias gladius</i>)	15	E	15 %	
0302.68.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0302.69.00	Other	15	E	15 %	
0302.70.00	Livers and roes	15	E	15 %	
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	E	5 %	
0303.19.00	Other	10	E	5 %	
0303.21.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E	15 %	
0303.22.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho Hucho</i>)	10	E	5 %	
0303.29.00	Other	10	E	15 %	
0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E	15 %	
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	10	E	15 %	
0303.33.00	Sole (<i>Solea</i> spp.)	10	E	15 %	
0303.39.00	Other	10	E	15 %	
0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A	15 %	
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>)	0	A	15 %	
0303.43.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	0	A	15 %	
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0303.49.00	Other	0	A	15 %	
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0303.52.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E	15 %	
0303.61.00	Swordfish (<i>Xiphias gladius</i>)	10	E	15 %	
0303.62.00	Toothfish (<i>Dissostichus</i> spp.)	10	E	15 %	
0303.71.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A	15 %	
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E	15 %	
0303.73.00	Coalfish (<i>Pollachius virens</i>)	10	E	15 %	
0303.74.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A	10 %	
0303.75.00	Dogfish and other sharks	10	E	15 %	
0303.76.00	Eels (<i>Anguilla</i> spp.)	10	E	15 %	
0303.77.00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	15	E	15 %	
0303.78.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	10	E	8 %	
0303.79.00	Other	10	E	15 %	
0303.80.00	Livers and roes	15	E	15 %	
03.04	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.				
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	
0304.12.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.19.00	Other	15	G	15 %	
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	
0304.22.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.29.00	Other	15	G	15 %	
0304.29.00A	Only dolphin fish (<i>Coryphaena hippurus</i>)	15	E	15 %	
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	
0304.92.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.99.00	Other	15	G	15 %	
03.05	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION.				
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	0	A	15 %	