

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0305.20.00	Livers and roes, dried, smoked, salted or in brine	10	E	15 %	
0305.30.10	Cod	15	E	10 %	
0305.30.90	Other	15	E	10 %	
0305.41.00	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>)	15	E	5 %	
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E	15 %	
0305.49	Other:				
0305.49.10	Cod	15	E	10 %	
0305.49.90	Other	15	E	10 %	
0305.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E	5 %	
0305.59.00	Other	15	E	5 %	
0305.61.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E	10 %	
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E	5 %	
0305.63.00	Anchovies (<i>Engraulis</i> spp.)	15	E	15 %	
0305.69.00	Other	15	E	5 %	
03.06	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.				
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10	E	15 %	
0306.12.00	Lobsters (<i>Homarus</i> spp.)	10	E	5 %	
0306.13.00	Shrimps and prawns	10	E	15 %	
0306.14.00	Crabs	10	E	15 %	
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
0306.21	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)				
0306.21.10	Live, fresh or chilled	10	E	15 %	
0306.21.20	Dried, salted or in brine	10	E	15 %	

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0306.21.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.22	Lobsters (<i>Homarus</i> spp.)				
0306.22.10	Live, fresh or chilled	10	E	5 %	
0306.22.20	Dried, salted or in brine	10	E	15 %	
0306.22.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23	Shrimps and prawns:				
0306.23.11	Live, fresh or chilled	10	E	15 %	
0306.23.11A	Only fry for restocking	0	A	15 %	
0306.23.12	Dried, salted or in brine	10	E	15 %	
0306.23.13	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23.91	Live, fresh or chilled	—	A	FREE	
0306.23.92	Dried, salted or in brine	10	E	15 %	
0306.23.93	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.24	Crabs				
0306.24.10	Live, fresh or chilled, uncooked and in shell	10	E	15 %	
0306.24.20	Dried, salted or in brine	10	E	15 %	
0306.24.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
0306.29.10	Live, fresh or chilled	10	E	15 %	
0306.29.20	Dried, salted or in brine	10	E	15 %	
0306.29.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29.40	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
03.07	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.				
0307.10	Oysters:				
0307.10.10	Live, fresh or chilled	10	E	15 %	

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0307.10.20	Frozen	10	E	15 %	
0307.10.90	Other	10	E	15 %	
0307.21.00	Live, fresh or chilled	10	E	15 %	
0307.29	Other:				
0307.29.10	Frozen	10	E	15 %	
0307.29.90	Other	10	E	15 %	
0307.31.00	Live, fresh or chilled	10	E	15 %	
0307.39	Other:				
0307.39.10	Frozen	10	E	15 %	
0307.39.90	Other	10	E	15 %	
0307.41.00	Live, fresh or chilled	10	E	15 %	
0307.49	Other:				
0307.49.10	Frozen	10	E	15 %	
307.49.10A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
307.49.90	Other	10	E	15 %	
0307.49.90A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
0307.51.00	Live, fresh or chilled	10	E	15 %	
0307.59	Other:				
0307.59.10	Frozen	10	E	15 %	
0307.59.90	Other	10	E	15 %	
0307.60	Snails, other than sea snails:				
0307.60.10	Live, fresh, chilled or frozen	10	E	15 %	
0307.60.90	Other	10	E	15 %	
0307.91	Live, fresh or chilled:				
0307.91.10	Molluscs	10	E	15 %	
0307.91.21	Live	10	E	15 %	
0307.91.29	Other	10	E	15 %	
0307.91.31	Live	10	E	15 %	

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0307.91.39	Other	10	E	15 %	
0307.91.90	Other	10	E	15 %	
0307.99	Other:				
0307.99.11	Frozen	10	E	15 %	
0307.99.19	Other	10	E	15 %	
0307.99.20	Other aquatic invertebrates (other than crustaceans or molluscs)	10	E	15 %	
0307.99.30	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included				
04.01	MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0401.10.00	Of a fat content, by weight, not exceeding 1 %	—	F	60 %	
0401.20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %				
0401.20.10	Long-life liquid milk in aseptic containers, not requiring refrigeration	—	F	60 %	
0401.20.20	Long-life delactosed liquid milk in aseptic containers, not requiring refrigeration	—	F	60 %	
0401.20.90	Other	—	F	60 %	
0401.30	Of a fat content, by weight, exceeding 6 %:				
0401.30.10	Milk	—	F	20 %	
0401.30.21	For whipping	—	F	30 %	
0401.30.29	Other	—	F	30 %	
04.02	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:				
0402.10.10	Of goats	—	Q	4 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.91	In containers holding not more than 1 kg (for household use only), other than goods of heading 0402.10.92	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0402.10.92	For infant use, put up in packings for retail sale, composed of full cream milk, skimmed milk, lactose, lecithin, vitamins and mineral salts	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.99	Other	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.21	Not containing added sugar or other sweetening matter:				
0402.21.10	Of goats	—	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.99	Other	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29	Other:				
0402.29.10	Of goats	—	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.99	Other	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.91	Not containing added sugar or other sweetening matter:				
0402.91.11	Evaporated	155	C	10 %	
0402.91.19	Other	—	F	5 %	
0402.91.91	Evaporated, of a fat content not exceeding 1,5 % by weight	155	C	155 %	
0402.91.92	Evaporated, of a fat content exceeding 1,5 % by weight	155	C	155 %	
0402.91.99	Other	—	F	155 %	
0402.99	Other:				
0402.99.11	Evaporated	—	F	10 %	
0402.99.19	Other	—	F	5 %	
0402.99.91	Evaporated, of a fat content not exceeding 1,5 % by weight	—	F	155 %	
0402.99.92	Evaporated, of a fat content exceeding 1,5 % by weight	—	F	155 %	
0402.99.93	Condensed milk	—	F	155 %	

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0402.99.99	Other	—	F	155 %	
04.03	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS, OR COCOA.				
0403.10.10	Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa	—	F	15 %	
0403.10.21	Of a fat content, by weight, not exceeding 1,5 % (skimmed)	—	F	15 %	
0403.10.22	Of a fat content, by weight, exceeding 1,5 %	—	F	30 %	
0403.10.31	Less than 50 % by weight	—	F	15 %	
0403.10.32	50 % or more by weight	—	F	10 %	
0403.10.91	Liquid yogurt, whether or not containing cocoa	—	F	15 %	
0403.10.99	Other	—	F	15 %	
0403.90	Other:				
0403.90.11	Cream	—	F	30 %	
0403.90.12	Buttermilk	—	F	20 %	
0403.90.13	Curd	—	F	30 %	
0403.90.19	Other	—	F	30 %	
0403.90.21	In powder, granules or other solid forms, in containers holding not more than 1 kg (for household use only), of a fat content, by weight, not exceeding 1,5 %	—	F	30 %	
0403.90.22	In powder, granules or other solid forms, in containers holding more than 1 kg, of a fat content, by weight, not exceeding 1,5 %	—	F	50 %	
0403.90.23	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %	—	F	50 %	
0403.90.24	Buttermilk	—	F	30 %	
0403.90.29	Other	—	F	30 %	
0403.90.31	In powder, granules or other solid forms	—	F	5 %	
0403.90.39	Other	—	F	30 %	
0403.90.41	Less than 50 % by weight	—	F	22,50 %	
0403.90.42	50 % or more by weight	—	F	10 %	

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0403.90.90	Other	—	F	120 %	
04.04	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:				
0404.10.11	In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter	0	A	5 %	
0404.10.19	Other	0	A	30 %	
0404.10.91	Not concentrated or containing added sugar or other sweetening matter	0	A	30 %	
0404.10.99	Other	0	A	30 %	
0404.90	Other:				
0404.90.11	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.19	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.21	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.29	Other	10	Q	30 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.91	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.99	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
04.05	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.				
0405.10.00	Butter	—	F	15 %	
0405.20	Dairy spreads:				
0405.20.10	Of a milkfat content by weight of 75 % or more	—	F	15 %	
0405.20.90	Other	—	F	10 %	
0405.90	Other:				

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0405.90.10	Butter oil	—	F	FREE	
0405.90.90	Other	—	F	15 %	
04.06	CHEESE AND CURD.				
0406.10	Fresh (unripened or uncured) cheese, including whey cheese and curd:				
0406.10.10	Mozzarella	—	F	30 %	
0406.10.90	Other	—	F	30 %	
0406.20	Grated or powdered cheese, of all kinds:				
0406.20.10	For industrial use	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.10A	Only Cheddar type, dried	0	A	30 %	
0406.20.90	Other	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.90A	Only Cheddar type, dried	0	A	30 %	
0406.30.00	Processed cheese, not grated or powdered	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.40.00	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	E	15 %	
0406.90	Other cheese:				
0406.90.11	For industrial use, whole, in containers holding 20 kg or more	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.19	Other	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.20	Muenster	—	Q	15 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.90	Other	—	Q	20 %	See paragraph 6 of Appendix 1 to Annex I
04.07	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.				
0407.00.10	For hatching	0	A	5 %	
0407.00.20	For human consumption	—	F	15 %	
0407.00.20A	Only ostrich eggs	10	C	15 %	

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0407.00.90	Other	—	F	15 %	
0407.00.90A	Only ostrich eggs	10	C	15 %	
0408.11.00	Dried	—	F	15 %	
0408.19.00	Other	—	F	15 %	
0408.91.00	Dried	—	F	15 %	
0408.99.00	Other	—	F	15 %	
0409.00.00	NATURAL HONEY.	—	F	15 %	
0410.00.11	In shell	15	E	15 %	
0410.00.19	Other	15	E	15 %	
0410.00.90	Other	15	E	15 %	
05	Other products of animal origin, not elsewhere specified or included				
0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED; WASTE OF HUMAN HAIR.	5	A	15 %	
05.02	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH-MAKING HAIR; WASTE OF SUCH BRISTLES AND HAIR.				
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	0	A	15 %	
0502.90.00	Other	5	A	15 %	
05.04	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0504.00.10	Sausage casings	15	E	FREE	
0504.00.20	Stomachs and bladders, edible	15	E	15 %	
0504.00.90	Other	15	E	15 %	
05.05	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT CUT TO SHAPE), UNWORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.				
0505.10.00	Feathers of a kind used for stuffing; down	15	E	15 %	
0505.90	Other:				
0505.90.10	Skins and other parts of birds, with their feathers and down	15	C	15 %	
0505.90.20	Ornamental feathers	15	C	15 %	

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0505.90.90	Other	15	C	15 %	
05.06	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.				
0506.10	Ossein and bones treated with acid				
0506.10.10	Whalebone	5	A	10 %	
0506.10.90	Other	5	A	15 %	
0506.90	Other:				
0506.90.10	Whalebone	15	C	10 %	
0506.90.90	Other	15	C	15 %	
05.07	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS.				
0507.10.00	Ivory; ivory powder and waste	5	A	10 %	
0507.90.10	Horns	5	A	15 %	
0507.90.20	Whalebone hair	5	A	10 %	
0507.90.30	Horn-cores	5	A	15 %	
0507.90.40	Tortoiseshell	5	A	15 %	
0507.90.90	Other	5	A	15 %	
05.08	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS, OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.				
0508.00.10	Coral	5	A	10 %	
0508.00.20	Mother-of-pearl	5	A	15 %	
0508.00.30	Cuttlefish bones	5	A	10 %	
0508.00.90	Other	5	A	15 %	
05.10	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PREPARED.				
0510.00.10	Ambergris, castoreum, civet and musk; cantharides	0	A	10 %	

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0510.00.20	Testicles	0	A	15 %	
0510.00.90	Other	0	A	15 %	
05.11	PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION.				
0511.10.00	Bovine semen	0	A	FREE	
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:				
0511.91.10	Fish scales and waste thereof	5	A	15 %	
0511.91.90	Other	—	A	15 %	
0511.99	Other:				
0511.99.10	Cochineal, raw or simply prepared	5	A	10 %	
0511.99.20	Eggs and roes	5	A	FREE	
0511.99.30	Animal embryos and semen	5	A	FREE	
0511.99.40	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5	A	10 %	
0511.99.50	Natural sponges of animal origin	5	A	15 %	
0511.99.90	Other	—	A	FREE	
06	Live trees and other plants				
06.01	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS, OTHER THAN ROOTS OF HEADING 12.12.				
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A	FREE	
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A	FREE	
06.02	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.				
0602.10.00	Unrooted cuttings and slips	0	A	FREE	
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	—	A	FREE	
0602.30.00	Rhododendrons and azaleas, grafted or not	0	A	FREE	
0602.40.00	Roses, grafted or not	0	A	FREE	
602.90	Other:				

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0602.90.10	Mushroom spawn	0	A	FREE	
0602.90.90	Other	—	A	FREE	
06.03	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.				
0603.11.00	Roses	15	A	15 %	
0603.12.00	Carnations	15	A	15 %	
0603.13.00	Orchids	15	A	15 %	
0603.14.00	Chrysanthemums	15	A	15 %	
0603.19.00	Other	15	E	15 %	
0603.19.00A	Only ginger lilies, bird-of-paradise flowers, calla lilies, lilies, sysofilia, gerberas, statice, astromerias, agapanthus, gladioli, anthurium and heliconias	15	A	15 %	
0603.90.00	Other	15	A	15 %	
06.04	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.				
0604.10.00	Mosses and lichens	15	E	15 %	
0604.91	Fresh:				
0604.91.10	Christmas trees	15	A	5 %	
0604.91.90	Other	15	A	15 %	
0604.91.90A	Only arrangements	15	E	15 %	
0604.99.00	Other	15	E	15 %	
07	Edible vegetables and certain roots and tubers				
07.01	POTATOES, FRESH OR CHILLED.				
0701.10.00	For sowing	0	A	FREE	
0701.90.00	Other	—	F	81 %	
0702.00.00	TOMATOES, FRESH OR CHILLED	—	F	15 %	
07.03	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES (WILD OR OTHERWISE), FRESH OR CHILLED.				
0703.10.00	Onions and shallots	—	F	72 %	

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0703.20.00	Garlic	15	E	10 %	
0703.90.00	Leeks and other alliaceous vegetables	15	E	15 %	
07.04	CABBAGE, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED.				
0704.10	Cauliflowers and headed broccoli:				
0704.10.10	Cauliflowers	15	E	15 %	
0704.10.20	Headed broccoli	15	E	15 %	
0704.20.00	Brussels sprouts	15	E	15 %	
0704.90	Other:				
0704.90.10	Savoy cabbage	30	E	30 %	
0704.90.90	Other	30	E	15 %	
07.05	LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED.				
0705.11.00	Cabbage lettuce (head lettuce)	15	A	15 %	
0705.19.00	Other	15	A	30 %	
0705.21.00	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15	E	15 %	
0705.29.00	Other	15	A	15 %	
07.06	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.				
0706.10	Carrots and turnips:				
0706.10.10	Carrots	15	E	30 %	
0706.10.20	Turnips	15	E	15 %	
0706.90	Other:				
0706.90.91	Salad beetroot	15	E	15 %	
0706.90.99	Other	15	E	15 %	
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	15	E	15 %	
07.08	LEGUMINOUS VEGETABLES (WILD OR OTHERWISE), SHELLS OR UNSHELLED, FRESH OR CHILLED.				
0708.10.00	Peas (<i>Pisum sativum</i>)	15	E	15 %	
0708.20.00	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	15	E	15 %	
0708.90.00	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.09	OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED.				
0709.20.00	Asparagus	15	E	15 %	
0709.30.00	Aubergines	15	E	15 %	
0709.40.00	Celery, other than celeriac	15	E	30 %	
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	15	E	15 %	
0709.59.00	Other	15	E	15 %	
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	15	E	15 %	
0709.60.00A	Only sweet peppers	15	E1	15 %	
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0709.90	Other:				
0709.90.10	Olives and capers	15	E	10 %	
0709.90.20	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	E	15 %	
0709.90.90	Other	15	E	15 %	
07.10	VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN.				
0710.10.00	Potatoes	—	F	30 %	
0710.21.00	Peas (<i>Pisum sativum</i>)	15	E	15 %	
0710.22.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	15	E	15 %	
0710.29	Other:				
0710.29.10	Green broad beans	15	E	15 %	
0710.29.90	Other	15	E	15 %	
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0710.40	Sweet corn:				
0710.40.10	Corn on the cob	15	E	15 %	
0710.40.20	In kernels	15	E	15 %	
0710.80	Other vegetables:				
0710.80.10	Olives	15	E	10 %	
0710.80.20	Capers	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0710.80.30	Onions	15	E	15 %	
0710.80.40	Fungi, mushrooms and truffles	15	E	15 %	
0710.80.50	Garlic	15	E	10 %	
0710.80.60	Tomatoes	15	E	15 %	
0710.80.91	Celery	15	E	15 %	
0710.80.92	Lettuces	15	E	15 %	
0710.80.93	Cabbage (Savoy cabbage or common cabbage)	15	E	15 %	
0710.80.94	Carrots	15	E	15 %	
0710.80.95	Beetroot	15	E	15 %	
0710.80.96	Headed broccoli.	15	E	15 %	
0710.80.97	Cauliflower	15	E	15 %	
0710.80.98	Brussels sprouts	15	E	15 %	
0710.80.99	Other	15	E	15 %	
0710.90.00	Mixtures of vegetables	15	E	15 %	
07.11	VEGETABLES, WILD OR OTHERWISE, PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.				
0711.20.00	Olives	0	A	10 %	
0711.40.00	Cucumbers and gherkins	15	E	FREE	
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	0	A	15 %	
0711.59.00	Other	0	A	15 %	
0711.90	Other vegetables; mixtures of vegetables:				
0711.90.11	Onions	—	F	15 %	
0711.90.12	Tomatoes	15	D	15 %	
0711.90.13	Garlic	15	D	15 %	
0711.90.14	Celery	15	D	15 %	
0711.90.15	Capers	0	A	10 %	
0711.90.19	Other	15	D	FREE	
0711.90.90	Other	15	D	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.12	DRIED VEGETABLES, WILD OR OTHERWISE, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.				
0712.20.00	Onions	—	A	FREE	
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	5	E	FREE	
0712.32.00	Wood ears (<i>Auricularia</i> spp.)	5	E	FREE	
0712.33.00	Jelly fungi (<i>Tremella</i> spp.)	5	E	FREE	
0712.39.00	Other	5	E	FREE	
0712.90	Other vegetables; mixtures of vegetables:				
0712.90.10	Tomatoes	15	E	15 %	
0712.90.20	Powdered garlic	15	E	10 %	
0712.90.30	Potatoes, whether or not cut or sliced but not further prepared	15	E	10 %	
0712.90.90	Other	15	E	FREE	
07.13	DRIED LEGUMINOUS VEGETABLES, WILD OR OTHERWISE, SHELLS, WHETHER OR NOT SKINNED OR SPLIT.				
0713.10	Peas (<i>Pisum sativum</i>):				
0713.10.10	For sowing	0	A	FREE	
0713.10.90	Other	15	E	FREE	
0713.20	Chickpeas (garbanzos):				
0713.20.10	For sowing	10	E	FREE	
0713.20.90	Other	10	E	15 %	
0713.31	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.)				
0713.31.10	For sowing	15	E	FREE	
0713.31.20	Pink or pinto beans	15	E	15 %	
0713.31.90	Other	15	E	15 %	
0713.32	Small red (Adzuki) Beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)				
0713.32.10	For sowing	—	F	FREE	
0713.32.20	Pink or pinto beans	—	F	15 %	
0713.32.90	Other	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)				
0713.33.10	For sowing	—	A	FREE	
0713.33.20	Pink or pinto beans	—	F	15 %	
0713.33.30	Red beans	—	F	15 %	
0713.33.90	Other	—	F	15 %	
0713.39	Other:				
0713.39.10	For sowing	—	A	FREE	
0713.39.90	Other	15	E	15 %	
0713.39.90A	Only runner beans (<i>Phaseolus coccineus</i>) and lima beans (<i>Phaseolus lunatus</i>)	—	F	15 %	
0713.40	Lentils:				
0713.40.10	For sowing	15	E	FREE	
0713.40.90	Other	15	E	15 %	
0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>):				
0713.50.10	For sowing	15	E	FREE	
0713.50.20	Small broad beans	15	E	15 %	
0713.50.90	Other	15	E	5 %	
0713.90	Other:				
0713.90.10	For sowing	15	E	FREE	
0713.90.90	Other	15	E	15 %	
07.14	MANIOC (CASSAVA), ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.				
0714.10.00	Manioc (cassava)	15	A	15 %	
0714.20.00	Sweet potatoes	15	A	15 %	
0714.90	Other:				
0714.90.10	Yams	15	A	15 %	
0714.90.90	Other	15	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08	Edible fruit and nuts; peel of citrus fruit or melons				
08.01	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.				
0801.11.00	Dried	10	E	15 %	
0801.19	Other:				
0801.19.10	Shredded	15	E	15 %	
0801.19.90	Other	15	E	15 %	
0801.21	In shell:				
0801.21.10	Fresh	15	E	15 %	
0801.21.20	Dried	15	E	10 %	
0801.22	Shelled:				
0801.22.10	Fresh	15	E	15 %	
0801.22.20	Dried	15	E	10 %	
0801.31	In shell:				
0801.31.10	Fresh	15	E	10 %	
0801.31.20	Dried	15	E	10 %	
0801.32	Shelled:				
0801.32.10	Fresh	15	E	10 %	
0801.32.20	Dried	15	E	10 %	
08.02	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.				
0802.11.00	In shell	0	A	10 %	
0802.12.00	Shelled	0	A	2 %	
0802.21.00	In shell	0	A	10 %	
0802.22.00	Shelled	0	A	10 %	
0802.31.00	In shell	15	E	5 %	
0802.32.00	Shelled	15	E	FREE	
0802.40	Chestnuts (<i>Castanea</i> spp.)				
0802.40.10	In shell	15	E	15 %	
0802.40.20	Shelled	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0802.50	Pistachios:				
0802.50.10	In shell	0	A	2 %	
0802.50.20	Shelled	0	A	2 %	
0802.60	Macadamia nuts				
0802.60.10	In shell	15	E	10 %	
0802.60.90	Shelled	15	E	10 %	
0802.90	Other:				
0802.90.10	In shell	15	E	10 %	
0802.90.20	Shelled	15	E	10 %	
08.03	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.				
0803.00.11	Fresh	15	E	15 %	
0803.00.12	Dried	15	E	10 %	
0803.00.21	Fresh	15	A	15 %	
0803.00.22	Dried	15	E	15 %	
08.04	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.				
0804.10	Dates:				
0804.10.10	Fresh	15	E	15 %	
0804.10.20	Dried	15	E	10 %	
0804.20	Figs:				
0804.20.10	Fresh	15	E	10 %	
0804.20.20	Dried	15	E	10 %	
0804.30	Pineapples:				
0804.30.10	Fresh	15	E	15 %	
0804.30.20	Dried	15	E	15 %	
0804.40	Avocados:				
0804.40.10	Fresh	15	E	15 %	
0804.40.20	Dried	15	E	15 %	
0804.50	Guavas, mangoes and mangosteens:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0804.50.10	Fresh	15	E	15 %	
0804.50.20	Dried	15	E	10 %	
08.05	CITRUS FRUIT, FRESH OR DRIED.				
0805.10	Oranges:				
0805.10.10	Fresh	15	E	15 %	
0805.10.20	Dried	15	E	15 %	
0805.20	Mandarins (including tangerines and satsumas); clem- tines, wilkings and similar citrus hybrids:				
0805.20.10	Fresh	15	E	15 %	
0805.20.20	Dried	15	E	15 %	
0805.40.10	Fresh	15	E	15 %	
0805.40.20	Dried	15	E	10 %	
0805.50	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus</i> <i>aurantifolia</i> , <i>Citrus latifolia</i>)				
0805.50.10	Fresh	15	E	15 %	
0805.50.20	Dried	15	E	10 %	
0805.90	Other:				
0805.90.10	Fresh	15	E	15 %	
0805.90.20	Dried	15	E	15 %	
08.06	GRAPES, FRESH OR DRIED.				
0806.10.00	Fresh	15	A	FREE	
0806.20.00	Dried, including raisins	0	A	2 %	
08.07	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH.				
0807.11.00	Watermelons	15	E	15 %	
0807.19.00	Other	15	A	15 %	
0807.20.00	Papayas	15	E	15 %	
08.08	APPLES, PEARS AND QUINCES, FRESH.				
0808.10.00	Apples	25	A	2 %	
0808.20	Pears and quinces				
0808.20.10	Pears	15	C	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0808.20.20	Quinces	15	E	15 %	
08.09	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.				
0809.10.00	Apricots	15	E	10 %	
0809.20.00	Cherries	15	E	1 %	
0809.30.00	Peaches, including nectarines	15	D	2 %	
0809.40.00	Plums and sloes	15	H	FREE	
08.10	OTHER FRUIT, FRESH.				
0810.10.00	Strawberries	15	E	15 %	
0810.20	Raspberries, blackberries, mulberries and loganberries:				
0810.20.10	Raspberries	15	E	15 %	
0810.20.90	Other	15	E	15 %	
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15	E	15 %	
0810.50.00	Kiwifruit	15	E	15 %	
0810.60.00	Durians	15	E	10 %	
0810.90	Other:				
0810.90.10	Tropical	15	E	15 %	
0810.90.21	Black-, white- or redcurrants and gooseberries	15	E	15 %	
0810.90.29	Other	15	E	10 %	
08.11	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0811.10.00	Strawberries	15	E	15 %	
0811.20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:				
0811.20.10	Containing added sugar or other sweetening matter	15	E	FREE	
0811.20.90	Other	15	E	15 %	
0811.90	Other:				
0811.90.11	Tropical	15	E	15 %	
0811.90.19	Other	15	E	10 %	
0811.90.21	Tropical	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0811.90.29	Other	15	E	10 %	
08.12	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.				
0812.10.00	Cherries	—	A	FREE	
0812.90	Other:				
0812.90.11	Strawberries	15	E	15 %	
0812.90.19	Other	15	E	10 %	
0812.90.20	Tropical	15	E	15 %	
08.13	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF DRIED FRUITS AND NUTS OF THIS CHAPTER.				
0813.10.00	Apricots	15	E	10 %	
0813.20.00	Plums	15	E	5 %	
0813.30.00	Apples	15	E	10 %	
0813.40.00	Other fruits	15	E	10 %	
0813.50	Mixtures of nuts or dried fruits of this Chapter				
0813.50.11	Of nuts	15	E	5 %	
0813.50.19	Other	15	E	5 %	
0813.50.21	In shell	15	E	5 %	
0813.50.29	Shelled	15	E	5 %	
0813.50.90	Other	15	E	5 %	
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	15	E	15 %	
09	Coffee, tea, mate and spices				
09.01	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.				
0901.11.00	Not decaffeinated	30	A	30 %	
0901.12.00	Decaffeinated	30	A	30 %	
0901.21.00	Not decaffeinated	54	A	54 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0901.22.00	Decaffeinated	54	A	54 %	
0901.90	Other:				
0901.90.10	Coffee husks and skins	30	A	30 %	
0901.90.20	Coffee substitutes containing coffee	30	A	30 %	
09.02	TEA, WHETHER OR NOT FLAVOURED.				
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E	15 %	
0902.20.00	Other green tea (not fermented)	15	E	FREE	
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E	15 %	
0902.40.00	Other black tea (fermented) and other partly fermented tea	15	E	15 %	
0903.00.00	MATÉ.	15	E	15 %	
09.04	PEPPER OF THE GENUS <i>PIPER</i> , DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS <i>CAPSICUM</i> OR OF THE GENUS <i>PIMENTA</i> .				
0904.11.00	Neither crushed nor ground	10	E	FREE	
0904.12.00	Crushed or ground	5	E	10 %	
0904.20.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	10	E	10 %	
0904.20.00A	Only crushed or ground	5	E	10 %	
0905.00.00	VANILLA	10	E	FREE	
09.06	CINNAMON AND CINNAMON-TREE FLOWERS.				
0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	10	E	FREE	
0906.19.00	Other	10	E	FREE	
0906.20.00	Crushed or ground	10	E	15 %	
09.07	CLOVES (WHOLE FRUIT, CLOVES AND STEMS).				
0907.00.10	Neither crushed nor ground	10	E	FREE	
0907.00.20	Crushed or ground	10	E	15 %	
09.08	NUTMEG, MACE AND CARDAMOMS.				
0908.10	Nutmeg:				
0908.10.10	Neither crushed nor ground	10	E	FREE	
0908.10.20	Crushed or ground	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0908.20	Mace:				
0908.20.10	Neither crushed nor ground	10	E	FREE	
0908.20.20	Crushed or ground	10	E	15 %	
0908.30	Cardamoms:				
0908.30.10	Neither crushed nor ground	—	A	FREE	
0908.30.20	Crushed or ground	15	E	15 %	
0908.30.20A	Only grape cardamoms	10	E	15 %	
09.09	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.				
0909.10	Seeds of anise or badian				
0909.10.10	Neither crushed nor ground	10	E	10 %	
0909.10.20	Crushed or ground	10	E	15 %	
0909.20	Seeds of coriander:				
0909.20.10	Neither crushed nor ground	10	E	10 %	
0909.20.20	Crushed or ground	10	E	15 %	
0909.30	Seeds of cumin:				
0909.30.10	Neither crushed nor ground	5	E	FREE	
0909.30.20	Crushed or ground	5	E	FREE	
0909.40	Seeds of caraway:				
0909.40.10	Neither crushed nor ground	10	E	FREE	
0909.40.20	Crushed or ground	10	E	15 %	
0909.50	Seeds of fennel; juniper berries:				
0909.50.10	Neither crushed nor ground	10	E	FREE	
0909.50.20	Crushed or ground	10	E	15 %	
09.10	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.				
0910.10.10	Neither crushed nor ground	10	E	FREE	
0910.10.20	Crushed or ground	10	E	15 %	
0910.20	Saffron				
0910.20.10	Neither crushed nor ground	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0910.20.20	Crushed or ground	10	E	15 %	
0910.30	Turmeric:				
0910.30.10	Neither crushed nor ground	10	E	FREE	
0910.30.20	Crushed or ground	10	E	FREE	
0910.91	Mixtures referred to in Note 1 b) to this Chapter				
0910.91.10	Neither crushed nor ground	—	F	FREE	
0910.91.20	Crushed or ground	—	F	15 %	
910.99	Other:				
0910.99.10	Neither crushed nor ground	—	A	FREE	
0910.99.20	Crushed or ground	—	F	15 %	
0910.99.20A	Only thyme	10	E	15 %	
10	Cereals				
10.01	WHEAT AND MESLIN.				
1001.10.00	Durum wheat	0	A	FREE	
1001.90.00	Other	0	A	FREE	
1002.00.00	RYE.	0	A	10 %	
1003.00.00	BARLEY.	0	A	FREE	
1004.00.00	OATS.	0	A	FREE	
10.05	MAIZE.				
1005.10.00	For sowing	0	A	FREE	
1005.9	Other:				
1005.90.10	Popping corn (<i>Zea mays everta</i>)	20	E	FREE	
1005.90.90	Other (maize, neither prepared nor ground)	—	F	40 %	
10.06	RICE.				
1006.10	Rice in the husk (paddy or rough)				
1006.10.10	For sowing	24	E	FREE	
1006.10.90	Other	—	F	90 %	
1006.20.00	Husked (brown) rice	—	F	90 %	
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed	—	F	90 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1006.40.00	Broken rice	—	F	90 %	
10.07	GRAIN SORGHUM.				
1007.00.10	For sowing	0	A	FREE	
1007.00.90	Other	—	F	15 %	
10.08	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.				
1008.10.00	Buckwheat	15	E	10 %	
1008.20.00	Millet	—	A	FREE	
1008.30.00	Canary seed	0	A	5 %	
1008.90.00	Other cereals	15	E	10 %	
11	Products of the milling industry; malt; starches; inulin; wheat gluten				
11.01	WHEAT OR MESLIN FLOUR.				
1101.00.10	Ordinary	—	F	10 %	
1101.00.20	Enriched	—	F	10 %	
11.02	CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN.				
1102.10.00	Rye flour	10	E	FREE	
1102.2	Maize (corn) flour				
1102.20.10	Pregelatinised	—	F	FREE	
1102.20.90	Other	—	F	10 %	
1102.90	Other:				
1102.90.10	Rice flour	—	F	15 %	
1102.90.90	Other	15	E	10 %	
1102.90.90A	Rye flour only	10	E	10 %	
1102.90.90B	Oat flour only	10	E1	10 %	
11.03	CEREAL GROATS, MEAL AND PELLETS.				
1103.11.00	Of wheat	—	F	10 %	
1103.13	Of maize (corn):				
1103.13.10	Brewery grits	15	A	10 %	
1103.13.90	Other	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1103.13.90A	Only pregelatinised meal (for example: meal used as additive in the brewing industry)	15	A	15 %	
1103.19	Of other cereals:				
1103.19.10	Of oats	5	E	15 %	
1103.19.90	Other	15	E	15 %	
1103.19.90A	Only of rice	—	F	15 %	
1103.20	Pellets:				
1103.20.10	Of wheat	—	F	15 %	
1103.20.90	Of other cereals	5	E	15 %	
11.04	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING 10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND.				
1104.12.00	Of oats	10	E1	5 %	
1104.19	Of other cereals:				
1104.19.10	Of barley	10	A	10 %	
1104.19.90	Other	10	C	15 %	
1104.22.00	Of oats	10	E	10 %	
1104.22.00A	Hulled only	0	A	10 %	
1104.23	Of maize (corn):				
1104.23.10	Of popping corn (<i>Zea mays everta</i>)	—	F	15 %	
1104.23.20	Other, sliced or kibbled	—	F	40 %	
1104.23.90	Other	—	F	40 %	
1104.29	Of other cereals:				
1104.29.10	Of barley	10	A	10 %	
1104.29.90	Other	10	C	15 %	
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	10	E	15 %	
11.05	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.				
1105.10.00	Flour, meal and powder	0	A	FREE	
1105.20.00	Flakes, granules and pellets	0	A	15 %	
1105.20.00A	Pellets only	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
11.06	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8.				
1106.10.00	Of the dried leguminous vegetables of heading 07.13	10	E	10 %	
1106.20.00	Of sago or of the roots or tubers of heading 07.14	10	E	10 %	
1106.30.00	Of the products of Chapter 8	10	E	10 %	
11.07	MALT (OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED.				
1107.10.10	Neither crushed nor ground	0	A	FREE	
1107.10.20	Crushed or ground	0	A	5 %	
1107.20	Roasted:				
1107.20.10	Neither crushed nor ground	0	A	FREE	
1107.20.20	Crushed or ground	0	A	10 %	
11.08	STARCHES; INULIN.				
1108.11.00	Wheat starch	10	E	5 %	
1108.12.00	Maize (corn) starch	0	A	FREE	
1108.13.00	Potato starch	0	A	15 %	
1108.14.00	Manioc (cassava) starch	10	E	15 %	
1108.19	Other starches:				
1108.19.10	Sweet potato	10	E	15 %	
1108.19.90	Other	10	E	15 %	
1108.20.00	Inulin	10	E	15 %	
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED.	0	A	FREE	
12	Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw				
12.01	SOYA BEANS, WHETHER OR NOT BROKEN.				
1201.00.10	For sowing	0	A	FREE	
1201.00.90	Other	0	A	FREE	
12.02	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN.				
1202.1	In shell:				
1202.10.10	For sowing	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1202.10.90	Other	10	E	FREE	
1202.20	Shelled, whether or not broken:				
1202.20.10	For sowing	0	A	FREE	
1202.20.90	Other	10	E	5 %	
1203.00.00	COPRA	5	A	15 %	
12.04	LINSEED, WHETHER OR NOT BROKEN.				
1204.00.10	For sowing	0	A	FREE	
1204.00.90	Other	0	A	15 %	
12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.				
1205.10.00	Low erucic acid rape or colza seeds	0	A	15 %	
1205.90	Other:				
1205.90.10	For sowing	0	A	FREE	
1205.90.90	Other	0	A	15 %	
12.06	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.				
1206.00.10	For sowing	0	A	FREE	
1206.00.90	Other	0	A	15 %	
12.07	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.				
1207.20	Cotton seeds:				
1207.20.10	For sowing	0	A	FREE	
1207.20.90	Other	0	A	5 %	
1207.40	Sesamum seeds:				
1207.40.10	For sowing	0	A	FREE	
1207.40.90	Other	0	A	FREE	
1207.50	Mustard seeds:				
1207.50.10	For sowing	0	A	FREE	
1207.50.90	Other	0	A	FREE	
1207.91.00	Poppy seeds:	0	A	5 %	
1207.99	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1207.99.11	Shea nuts (karite nuts)	5	A	FREE	
1207.99.19	Other	—	A	FREE	
1207.99.90	Other	5	A	5 %	
1207.99.90A	Only castor oil and safflower seeds	0	A	5 %	
1207.99.90B	Only palm nuts and kernels	5	E	5 %	
12.08	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.				
1208.10.00	Of soya beans	—	F	15 %	
1208.90	Other:				
1208.90.10	Of cotton seeds	15	E	15 %	
1208.90.20	Of ground-nut seeds	15	E	15 %	
1208.90.30	Of castor oil seeds	15	E	15 %	
1208.90.40	Of linseed	15	E	15 %	
1208.90.50	Of other edible oil seeds and oleaginous fruits	15	E	15 %	
1208.90.90	Other	15	E	10 %	
12.09	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.				
1209.10.00	Sugar beet seed	0	A	FREE	
1209.21.00	Lucerne (alfalfa) Seed	0	A	FREE	
1209.22.00	Clover (<i>Trifolium</i> spp.) seed	0	A	FREE	
1209.23.00	Fescue seed	0	A	FREE	
1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	0	A	FREE	
1209.25.00	Ryegrass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	0	A	FREE	
1209.29	Other:				
1209.29.10	Beetroot seeds	0	A	FREE	
1209.29.90	Other	0	A	FREE	
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	0	A	FREE	
1209.91.00	Vegetable seeds	0	A	FREE	
1209.99.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.10	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.				
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	0	A	FREE	
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	0	A	FREE	
12.11	PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED.				
1211.20.00	Ginseng roots	0	A	15 %	
1211.30.00	Coca leaves	0	A	15 %	
1211.40.00	Poppy straw	0	A	15 %	
1211.90	Other:				
1211.90.10	Naranjillas (<i>Solanum quitoense</i>)	0	A	15 %	
1211.90.20	Other plants, parts of plants, seeds and fruits of a kind used in pharmacy	0	A	5 %	
1211.90.90	Other	0	A	15 %	
12.12	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>CICORIUM INTYBUS SATIVUM</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1212.20.10	For consumption	0	A	15 %	
1212.20.20	Of a kind used primarily in pharmaceutical, cosmetic or similar preparations	0	A	FREE	
1212.20.90	Other	0	A	10 %	
1212.91.00	Sugar beet	0	A	15 %	
1212.99	Other:				
1212.99.10	Chicory roots	0	A	15 %	
1212.99.20	Sugar cane	10	E	15 %	
1212.99.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.13	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS.				
1213.00.10	Straw	15	C	15 %	
1213.00.20	Rice husks	15	C	15 %	
1213.00.30	Maize husks	15	C	15 %	
1213.00.90	Other	15	C	15 %	
12.14	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS.				
1214.10.00	Lucerne (alfalfa) meal and pellets	5	C	FREE	
1214.90.00	Other	15	C	15 %	
13	Gums, resins and other vegetable saps and extracts				
13.01	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BALSAMS).				
1301.20.00	Gum Arabic	0	A	FREE	
1301.90	Other				
1301.90.10	Natural balsams	0	A	15 %	
1301.90.20	Cannabis resin and other narcotics	0	A	15 %	
1301.90.90	Other	0	A	FREE	
13.02	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.				
1302.11	Opium				
1302.11.10	Raw opium	0	A	15 %	
1302.11.20	For medical use	0	A	FREE	
1302.11.90	Other	0	A	15 %	
1302.12.00	Of liquorice	0	A	10 %	
1302.13.00	Of hops	0	A	FREE	
1302.19	Other:				
1302.19.10	For medicinal use (subject to approval of the Ministry of Health and compliance with other regulations)	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1302.19.20	Extract and tinctures of cannabis	0	A	15 %	
1302.19.30	Concentrates of poppy straw and other narcotics	0	A	15 %	
1302.19.40	Sleep-inducing substances	0	A	15 %	
1302.19.50	For the preparation of insecticides and fungicides	0	A	FREE	
1302.19.60	Vanilla oleoresin or extract	0	A	FREE	
1302.19.90	Other	0	A	FREE	
1302.20.00	Pectic substances, pectinates and pectates	0	A	FREE	
1302.31.00	Agar-Agar	0	A	FREE	
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A	FREE	
1302.39.00	Other	0	A	FREE	
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included				
14.01	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAINTING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).				
1401.10.00	Bamboo	5	C	FREE	
1401.20.00	Rattans	0	A	FREE	
1401.90.10	Osier	0	A	FREE	
1401.90.90	Other	0	A	15 %	
1404.20.00	Cotton linters	0	A	FREE	
1404.90.10	Tagua	15	E	15 %	
1404.90.91	Kapok	0	A	10 %	
1404.90.92	Vegetable hair and other padding materials	0	A	10 %	
1404.90.93	Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>)	15	C	FREE	
1404.90.94	Annatto, neither crushed nor ground	15	E	10 %	
1404.90.95	Annatto, crushed or ground	15	E	15 %	
1404.90.96	Other vegetable products used for dyeing	5	E	FREE	
1404.90.99	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1404.90.99A	Only vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer, with or without supporting material (other than kapok and vegetable hair)	0	A	15 %	
1404.90.99B	Only vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles (other than broomcorn)	15	C	15 %	
15	Animal or vegetable fats and oils; their cleavage products; prepared edible fats; animal or vegetable waxes				
15.01	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03.				
1501.00.10	Pig fat (including lard)	—	F	15 %	
1501.00.20	Poultry fats	—	F	FREE	
15.02	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03.				
1502.00.10	Fat (tallow) of bovine animals	0	A	15 %	
1502.00.90	Other	0	A	FREE	
15.03	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED.				
1503.00.10	Inedible solar stearin	—	F	10 %	
1503.00.20	Edible lard oil and solar stearin	—	F	15 %	
1503.00.30	Tallow oil	0	A	15 %	
1503.00.40	Oleomargarine	0	A	15 %	
1503.00.90	Other	0	A	30 %	
15.04	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1504.10.00	Fish-liver oils and their fractions	0	A	10 %	
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	0	A	10 %	
1504.30	Fats and oils and their fractions, of marine mammals:				
1504.30.10	Sperm oil	0	A	15 %	
1504.30.90	Other	0	A	10 %	
15.05	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).				
1505.00.10	Wool grease, crude	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1505.00.90	Other	0	A	FREE	
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	—	F	FREE	
15.07	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1507.10.00	Crude oil, whether or not degummed	—	F	FREE	
1507.90.00	Other	—	F	20 %	
15.08	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1508.10.00	Crude oil	—	F	10 %	
1508.90.00	Other	—	F	10 %	
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1509.10.00	Virgin	10	A	10 %	
1509.90.00	Other	10	A	10 %	
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09.	15	A	10 %	
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1511.10.00	Crude oil	—	F	20 %	
1511.90.00	Other	—	F	20 %	
15.12	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1512.11.00	Crude oils	—	F	10 %	
1512.19.00	Other	—	F	30 %	
1512.21.00	Crude oil, whether or not gossypol has been removed	—	F	10 %	
1512.29.00	Other	—	F	10 %	
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1513.11.00	Crude oil	—	F	10 %	
1513.19.00	Other	—	F	30 %	
1513.21.00	Crude oils	—	F	20 %	
1513.29.00	Other	—	F	20 %	
15.14	RAPE, COLZA OR MUSTARD OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1514.11.00	Crude oil	—	F	10 %	
1514.19.00	Other	—	F	10 %	
1514.91.00	Crude oil	—	F	10 %	
1514.99.00	Other	—	F	10 %	
15.15	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1515.11.00	Crude oil	—	F	10 %	
1515.19.00	Other	—	F	FREE	
1515.21.00	Crude oil	—	F	FREE	
1515.29.00	Other	—	F	30 %	
1515.30	Castor oil and its fractions:				
1515.30.10	Crude oil	5	E	FREE	
1515.30.90	Other	5	E	10 %	
1515.50	Sesame oil and its fractions:				
1515.50.10	Crude oil	—	F	10 %	
1515.50.90	Other	—	F	10 %	
1515.90	Other:				
1515.90.10	Jojoba oil and its fractions	5	E	10 %	
1515.90.30	Tung oil and its fractions	5	E	10 %	
1515.90.41	Crude	—	F	10 %	
1515.90.49	Other	—	F	30 %	
1515.90.90	Other	—	F	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.				
1516.10.00	Animal fats and oils and their fractions	—	F	15 %	
1516.20.10	Hydrogenated vegetable oils used in the food industry	—	F	10 %	
1516.20.20	Hydrogenated castor oil	—	F	FREE	
1516.20.90	Other	—	F	15 %	
15.17	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OF CHAPTER 15.16 AND THEIR FRACTIONS.				
1517.10.00	Margarine, excluding liquid margarine	—	F	20 %	
1517.90	Other:				
1517.90.10	Mixtures of vegetable oils	—	F	30 %	
1517.90.90	Other	—	F	30 %	
1517.90.90A	Only preparations based on hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for bakery products	0	A	30 %	
15.18	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1518.00.11	Linoxyn	5	E	FREE	
1518.00.12	Of linseed	5	E	FREE	
1518.00.13	Dehydrated vegetable oils, powdered	5	E	FREE	
1518.00.19	Other	—	A	FREE	
1518.00.91	Cooking oils used in the preparation of animal feed	5	E	15 %	
1518.00.99	Other	5	E	15 %	
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.	—	F	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.21	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACELE, WHETHER OR NOT REFINED OR COLOURED.				
1521.10.00	Vegetable waxes	5	E	FREE	
1521.90	Other:				
1521.90.10	Beeswax	5	E	FREE	
1521.90.90	Other	5	E	FREE	
15.22	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES.				
1522.00.10	Degras	10	E	15 %	
1522.00.20	Residues from the treatment of vegetable oils	10	E	15 %	
1522.00.90	Other	10	E	10 %	
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates				
16.01	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.				
1601.00.11	In airtight containers or vacuum packed	—	F	30 %	
1601.00.19	Other	—	F	30 %	
1601.00.21	In airtight containers or vacuum packed	—	F	30 %	
1601.00.29	Other	—	F	30 %	
1601.00.31	In airtight containers or vacuum packed	—	F	30 %	
1601.00.39	Other	—	F	30 %	
1601.00.41	In airtight containers or vacuum packed	—	F	30 %	
1601.00.49	Other	—	F	30 %	
1601.00.91	In airtight containers or vacuum packed	—	F	30 %	
1601.00.99	Other	—	F	30 %	
16.02	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.				
1602.10.00	Homogenised preparations	—	F	10 %	
1602.20	Of liver of any animal:				
1602.20.10	Goose or duck liver paté	—	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.20.91	In airtight containers or vacuum packed	—	F	15 %	
1602.20.99	Other	—	F	15 %	
1602.31	Of turkeys:				
1602.31.10	In airtight containers or vacuum packed	—	F	15 %	
1602.31.90	Other	—	F	15 %	
1602.32	Of fowls of the species <i>Gallus domesticus</i> :				
1602.32.10	In airtight containers or vacuum packed	—	F	15 %	
1602.32.90	Other	—	F	15 %	
1602.39	Other:				
1602.39.10	In airtight containers or vacuum packed	—	F	15 %	
1602.39.90	Other	—	F	15 %	
1602.41	Hams and cuts thereof:				
1602.41.11	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex 1
1602.41.19	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex 1
1602.41.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex 1
1602.42	Shoulders and cuts thereof:				
1602.42.10	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex 1
1602.42.90	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex 1
1602.49	Other, including mixtures:				
1602.49.11	Pork paté (devilled ham)	40	Q	10 %	See paragraph 7 of Appendix 1 to Annex 1
1602.49.12	Preserved hams in containers holding less than 1 kg	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex 1
1602.49.13	Preserved hams in containers holding 1 kg or more	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex 1

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.49.14	Bacon, whether or not containing lean meat	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.15	Pig tails, snouts, trotters and ears	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.19	Other	5	E	70 %	
1602.49.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.90A	Only dried, cooked and pressed pigskin	5	E	30 %	
1602.50	Of bovine animals:				
1602.50.10	In airtight containers or vacuum packed	—	F	10 %	
1602.50.90	Other	—	F	10 %	
1602.90	Other, including preparations of blood of any animal:				
1602.90.11	Preparations of blood of any animal	—	F	10 %	
1602.90.19	Other	—	F	10 %	
1602.90.90	Other	—	F	10 %	
16.03	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES.				
1603.00.10	Of meat	15	C	10 %	
1603.00.20	Of fish	15	C	15 %	
1603.00.90	Other	15	C	15 %	
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.				
1604.11	Salmon				
1604.11.10	In airtight containers or vacuum packed	15	E	5 %	
1604.11.90	Other	15	E	15 %	
1604.12	Herrings:				
1604.12.10	In airtight containers or vacuum packed	15	E	5 %	
1604.12.90	Other	15	E	10 %	
1604.13	Sardines, sardinella and brisling or sprats:				
1604.13.10	In airtight containers or vacuum packed	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1604.13.90	Other	15	E	5 %	
1604.14	Tunas, skipjack and bonito (<i>Sarda</i> spp.):				
1604.14.10	In airtight containers or vacuum packed	15	E	5 %	
1604.14.90	Other	15	E	10 %	
1604.15	Mackerel:				
1604.15.10	In airtight containers or vacuum packed	15	E	5 %	
1604.15.90	Other	15	E	10 %	
1604.16	Anchovies:				
1604.16.10	In airtight containers or vacuum packed	15	E	5 %	
1604.16.90	Other	15	E	10 %	
1604.19	Other:				
1604.19.10	Cod, in airtight containers or vacuum packed	15	E	5 %	
1604.19.20	Other fish, in airtight containers or vacuum packed	15	E	5 %	
1604.19.90	Other	15	E	10 %	
1604.20	Other prepared or preserved fish:				
1604.20.10	Homogenised preparations for infant use	15	E	10 %	
1604.20.20	Other preparations, not in airtight containers or vacuum packed	15	E	15 %	
1604.20.91	Tuna	15	E	5 %	
1604.20.92	Cod	15	E	5 %	
1604.20.93	Salmon	15	E	5 %	
1604.20.94	Sardines	15	E	5 %	
1604.20.99	Other	15	E	5 %	
1604.30	Caviar and caviar substitutes:				
1604.30.10	In airtight containers or vacuum packed	15	E	10 %	
1604.30.90	Other	15	E	15 %	
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.				
1605.10.00	Crabs, except <i>Macrura</i>	15	E	15 %	
1605.20.00	Shrimps and prawns, and other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1605.30.00	Lobsters	15	E	15 %	
1605.40.00	Other crustaceans	15	E	15 %	
1605.90.00	Other	15	E	10 %	
17	Sugars and sugar confectionery				
17.01	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.				
1701.11.00	Cane sugar	—	F	144 %	
1701.12.00	Beet sugar	—	F	30 %	
1701.91	Containing added flavouring or colouring matter:				
1701.91.10	Sugar candy	—	F	15 %	
1701.91.90	Other	—	F	30 %	
1701.99	Other:				
1701.99.10	Sugar candy	—	F	15 %	
1701.99.90	Other	—	F	144 %	
17.02	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CAMEL.				
1702.11.00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A	FREE	
1702.19.00	Other	0	A	FREE	
1702.20	Maple sugar and maple syrup:				
1702.20.10	Maple sugar	—	F	15 %	
1702.20.20	Maple syrup	—	F	15 %	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:				
1702.30.10	Commercial glucose, not powdered	—	A	FREE	
1702.30.20	Glucose syrup	0	A	FREE	
1702.30.90	Other	—	F	15 %	
1702.30.90A	Only chemically pure glucose	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1702.40	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:				
1702.40.10	Commercial glucose, not powdered	—	F	FREE	
1702.40.20	Glucose syrup	—	F	FREE	
1702.40.90	Other	—	F	15 %	
1702.50.00	Chemically pure fructose	—	F	15 %	
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:				
1702.60.10	Fructose or levulose, in solid form	—	F	FREE	
1702.60.90	Other	—	F	FREE	
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:				
1702.90.11	Chemically pure maltose	40	E1	15 %	
1702.90.12	Maltodextrine	—	F	FREE	
1702.90.19	Other	—	F	15 %	
1702.90.21	Single	—	F	15 %	
1702.90.29	Other	—	F	15 %	
1702.90.30	Cane honey	—	F	15 %	
1702.90.40	Maple honey	—	F	15 %	
1702.90.50	Caramel named "colouring"	—	F	FREE	
1702.90.90	Other	—	F	15 %	
17.03	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.				
1703.10	Cane molasses:				
1703.10.10	Edible	—	F	15 %	
1703.10.90	Other	—	F	15 %	
1703.90	Other:				
1703.90.10	Edible	—	F	15 %	
1703.90.90	Other	—	F	15 %	
17.04	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.				
1704.10.00	Chewing gum, whether or not sugar-coated	—	F	15 %	
1704.90	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1704.90.10	Candies, caramels, gums containing sugar and boiled sweets	—	F	15 %	
1704.90.20	Nougat	—	F	15 %	
1704.90.30	Popcorn or toasted maize coated with sugar or honey	—	F	15 %	
1704.90.40	Throat lozenges or cough drops consisting essentially of sugar and medicinal flavouring substances	—	F	5 %	
1704.90.90	Other	—	F	15 %	
18	Cocoa and cocoa preparations				
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.	15	E	15 %	
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.	15	E	15 %	
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED.				
1803.10.00	Not defatted	10	E	10 %	
1803.20.00	Wholly or partly defatted	10	E	10 %	
1804.00.00	COCOA BUTTER, FAT AND OIL.	10	E	10 %	
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	—	F	FREE	
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.				
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	—	F	15 %	
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings holding more than 2 kg	15	H	15 %	
1806.20.00A	Only liquid preparations based on maize syrup and partially hydrogenated palm oil of a kind used for decorating and filling pastry products	0	A	15 %	
1806.31	Filled:				
1806.31.10	Boiled sweets	15	H	5 %	
1806.31.90	Other	15	H	5 %	
1806.32	Not filled:				
1806.32.10	Hard caramels coated with chocolate	15	H	5 %	
1806.32.20	Boiled sweets and pastilles	15	H	5 %	
1806.32.30	Dietetic products containing 50 % or more by weight of cocoa	15	H	5 %	
1806.32.90	Other	15	H	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1806.90	Other:				
1806.90.10	Dietetic preparations containing 50 % or more by weight of cocoa	15	H	10 %	
1806.90.20	Other dietetic preparations in powder form	15	H	5 %	
1806.90.90	Other	15	H	15 %	
19	Preparations of cereals, flour, starch or milk; pastry-cooks' products				
19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF PRODUCTS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1901.10	Preparations for infant use, put up for retail sale:				
1901.10.11	Infant milk formula	0	A	FREE	
1901.10.19	Other	0	A	5 %	
1901.10.20	Dietetic preparations with a basis of cereals, flours or starches containing milk, milk derivatives or eggs	10	H	5 %	
1901.10.30	Cereal preparations not containing milk or egg	10	H	10 %	
1901.10.90	Other	10	H	5 %	
1901.10.90A	Only preparations for infant use ("baby milk formula"), other than those included in tariff subdivision 1901.10.11	0	A	5 %	
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05:				
1901.20.10	Mazarina (corn meal)	—	F	15 %	
1901.20.20	Manioc flour	—	F	15 %	
1901.20.91	Not containing added sugar or other sweetening matter	—	F	FREE	
1901.20.99	Other	—	F	15 %	
1901.90	Other:				
1901.90.10	Malt extract	0	A	FREE	
1901.90.21	Based on cereals, flours or starches containing eggs or milk or other dairy products	—	F	5 %	
1901.90.22	Cereal-based dietary preparation, not containing milk, other dairy products or egg	—	F	10 %	
1901.90.23	Modified milk and preparations based on natural milk constituents	—	F	30 %	
1901.90.29	Other	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1901.90.40	Malted milk	30	E	10 %	
1901.90.50	Ice cream powders	30	E	FREE	
1901.90.61	Not containing added sugar or other sweetener	30	E	15 %	
1901.90.69	Other	30	E	15 %	
1901.90.90	Other	30	E	15 %	
1901.90.90A	Exclusively modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A	15 %	
19.02	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELONI; COUSCOUS, WHETHER OR NOT PREPARED.				
1902.11.00	Containing egg	15	H	15 %	
1902.19.00	Other	—	F	15 %	
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared:				
1902.20.11	Of sausage, meat or meat offal	15	A	15 %	
1902.20.12	Of fish	15	A	15 %	
1902.20.19	Other	15	A	15 %	
1902.20.90	Other	15	A	15 %	
1902.30.00	Other edible pasta	15	H	15 %	
1902.40	Couscous:				
1902.40.10	Uncooked pasta, not stuffed or otherwise prepared	15	E	15 %	
1902.40.90	Other	15	E	15 %	
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED WITH STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR SIMILAR FORMS.	15	E	15 %	
19.04	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRECOOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1904.10.10	Popcorn	—	F	15 %	
1904.10.21	With added sugar or other sweetener	—	F	15 %	
1904.10.22	Grape-Nuts in containers with a net content of at least 4 pounds	—	F	FREE	
1904.10.23	Corn (maize) flakes, cones and the like, obtained by swelling or roasting	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1904.10.24	Other maize (corn) snacks, whether or not cheese flavoured	—	F	15 %	
1904.10.29	Other	—	F	15 %	
1904.10.90	Other	—	F	15 %	
1904.10.90A	Exclusively rice flour pellets	15	A	15 %	
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals				
1904.20.10	Flakes, cones and the like obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted or swelled maize (corn) flakes	—	F	15 %	
1904.20.20	Other maize (corn) snacks, whether or not cheese flavoured	—	F	15 %	
1904.20.90	Other	—	F	15 %	
1904.30.00	Bulgur wheat	15	E	15 %	
1904.90.00	Other	—	F	15 %	
19.05	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERY PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.				
1905.10.00	Crispbread (also known as knäckebrot)	15	E	15 %	
1905.20.00	Gingerbread and the like	15	E	10 %	
1905.31.00	Sweet biscuits (with added sweetener)	—	F	15 %	
1905.32.00	Waffles and wafers, whether or not filled	—	F	15 %	
1905.40	Rusks, toasted bread and similar toasted products:				
1905.40.10	Without added sugar, honey, eggs, fats, cheese, fruit or nuts	—	F	15 %	
1905.40.90	Other	—	F	10 %	
1905.90	Other:				
1905.90.10	Communion wafers	—	F	FREE	
1905.90.21	Bread and ship's biscuits	—	F	10 %	
1905.90.29	Other	—	F	15 %	
1905.90.30	Salty biscuits (crackers)	—	F	15 %	
1905.90.40	Other biscuits	—	F	15 %	
1905.90.50	Maize (corn) snacks, whether or not cheese flavoured	—	F	15 %	
1905.90.60	Other frozen bakery products	—	F	10 %	
1905.90.90	Other	—	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20	Preparations of vegetables, fruit, nuts or other parts of plants				
20.01	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID.				
2001.10.00	Cucumbers and Gherkins	15	E	FREE	
2001.90	Other:				
2001.90.10	Olives, including stuffed	15	E	10 %	
2001.90.20	Capers	15	E	10 %	
2001.90.30	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	E	15 %	
2001.90.41	Sweet	15	E	FREE	
2001.90.49	Other	15	E	10 %	
2001.90.50	Tomatoes	15	E	15 %	
2001.90.61	Of tropical fruits	15	E	15 %	
2001.90.62	Of non-tropical fruits	15	E	15 %	
2001.90.63	Onions	15	E	15 %	
2001.90.69	Other	15	E	15 %	
2001.90.70	Mixed vegetable pickles	15	E	FREE	
2001.90.80	Piccallilies	15	E	15 %	
2001.90.90	Other	15	E	15 %	
20.02	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR IN ACETIC ACID.				
2002.10.00	Tomatoes, whole or in pieces	15	C	15 %	
2002.90	Other:				
2002.90.11	Purées	81	E	81 %	
2002.90.12	Uncooked paste or pulp	81	E	81 %	
2002.90.19	Other	81	E	81 %	
2002.90.19A	Exclusively tomato concentrate	—	F	81 %	
2002.90.21	Juice	81	E	25 %	
2002.90.29	Other	81	E	25 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2002.90.29A	Exclusively tomato concentrate	—	F	25 %	
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID.				
2003.10.00	Mushrooms of the genus <i>Agaricus</i>	10	E	FREE	
2003.20.00	Truffles	15	A	10 %	
2003.90.00	Other	10	E	FREE	
20.04	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2004.10	Potatoes:				
2004.10.10	Preparations of sliced and precooked potatoes, in containers holding less than one kilogram	40	H	20 %	
2004.10.20	Preparations of sliced and precooked potatoes, in containers holding at least one kilogram	40	H	20 %	
2004.10.30	Preparations of potatoes peeled, mashed and precooked (hash browns)	40	H	20 %	
2004.10.90	Other	40	H	20 %	
2004.90	Other vegetables and mixtures of vegetables:				
2004.90.11	Peas:	15	H	10 %	
2004.90.12	String beans, unshelled	15	H	15 %	
2004.90.19	Other	15	H	15 %	
2004.90.21	Onions and shallots	15	H	15 %	
2004.90.22	Garlic	15	H	15 %	
2004.90.29	Other	15	H	15 %	
2004.90.31	Broccoli	15	H	15 %	
2004.90.32	Cauliflowers	15	H	15 %	
2004.90.33	Brussels sprouts	15	H	15 %	
2004.90.34	Cabbages	15	H	15 %	
2004.90.39	Other	15	H	15 %	
2004.90.40	Lettuces	15	H	15 %	
2004.90.51	Carrots	15	H	15 %	
2004.90.52	Salad beets	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2004.90.59	Other	15	H	15 %	
2004.90.60	Peppers	15	H	FREE	
2004.90.71	Olives	15	H	10 %	
2004.90.72	Capers	15	H	10 %	
2004.90.81	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	H	15 %	
2004.90.82	Asparagus	15	H	10 %	
2004.90.89	Other	15	H	15 %	
2004.90.91	Olives, whether or not stuffed, with peppers or capers	15	H	10 %	
2004.90.92	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) with peppers	15	H	15 %	
2004.90.99	Other	15	H	15 %	
20.05	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2005.10	Homogenised vegetables:				
2005.10.10	Packaged in containers holding not more than 170,25 g (6 ounces)	15	E	10 %	
2005.10.90	Other	15	E	10 %	
2005.20	Potatoes:				
2005.20.10	Potato chips	—	F	15 %	
2005.20.20	Flour, meal or flakes	—	F	15 %	
2005.20.90	Other	—	F	54 %	
2005.40.00	Peas (<i>Pisum sativum</i>)	15	E	10 %	
2005.51	Beans, shelled:				
2005.51.10	Prepared with meat, offal or sausages	—	F	15 %	
2005.51.20	Pork and beans	—	F	5 %	
2005.51.90	Other	—	F	15 %	
2005.59.00	Other	—	F	15 %	
2005.60.00	Asparagus	15	E	10 %	
2005.70.00	Olives	15	A	10 %	
2005.80.00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2005.91.00	Bamboo shoots	15	E	15 %	
2005.99	Other:				
2005.99.11	Onions	15	E	15 %	
2005.99.12	Garlic	15	E	15 %	
2005.99.19	Other	15	E	15 %	
2005.99.20	Cabbages, cauliflower, kohlrabi, kale and other products of the genus <i>Brassica</i> , unmixed	15	E	15 %	
2005.99.31	Carrots	15	E	15 %	
2005.99.32	Salad beets	15	E	15 %	
2005.99.39	Other	15	E	15 %	
2005.99.40	Peppers	15	E	Free	
2005.99.50	Capers	15	E	10 %	
2005.99.60	Unmixed leguminous plants (other)	15	E	15 %	
2005.99.70	Unmixed vegetables (other)	15	E	15 %	
2005.99.80	Sauerkraut	15	E	15 %	
2005.99.91	Olives (whether or not stuffed) with capers	15	E	10 %	
2005.99.92	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) with peppers	15	E	15 %	
2005.99.99	Other	15	E	15 %	
20.06	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS, FRUIT PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACÉ OR CRYSTALLISED).				
2006.00.11	Strawberries	—	F	15 %	
2006.00.19	Other	—	F	15 %	
2006.00.90	Other	—	F	15 %	
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PURÉE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2007.10.00	Homogenised preparations	—	F	15 %	
2007.91.00	Of citrus fruit	—	F	15 %	
2007.99	Other:				
2007.99.10	Of strawberries	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2007.99.90	Other	15	E	15 %	
2007.99.90A	Exclusively pear, apple, apricot or peach pastes for industrial transformation, packaged in containers with a net content of 5 kg or more	0	A	15 %	
20.08	FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2008.11	Peanuts:				
2008.11.10	Roasted	15	E	15 %	
2008.11.20	Peanut butter	15	E	15 %	
2008.11.90	Other	15	E	15 %	
2008.19	Other, including mixtures:				
2008.19.11	Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight	15	E	15 %	
2008.19.12	Mixtures, in which groundnuts are the main ingredient by weight	15	E	15 %	
2008.19.13	Almond butter	15	E	FREE	
2008.19.19	Other	15	E	15 %	
2008.19.21	Of toasted almonds, with no added sugar or other sweetener	15	E	FREE	
2008.19.22	Of sesame seeds, toasted	15	E	10 %	
2008.19.29	Other	15	E	15 %	
2008.19.90	Other	15	E	15 %	
2008.20.00	Pineapples	—	F	15 %	
2008.30.00	Citrus fruit	15	H	15 %	
2008.40.00	Pears	15	E	FREE	
2008.50.00	Apricots	15	E	FREE	
2008.60.00	Cherries	15	E	FREE	
2008.70.00	– Peaches, including nectarines	15	E	FREE	
2008.80.00	Strawberries	—	F	15 %	
2008.91.00	Palm hearts	15	E	15 %	
2008.92	Mixtures:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2008.92.11	Packaged in containers with a net content of at least 50 pounds	—	F	FREE	
2008.92.19	Other	—	F	15 %	
2008.92.90	Other	—	F	15 %	
2008.99	Other:				
2008.99.11	Corn cobs, frozen	—	F	15 %	
2008.99.19	Other	—	F	15 %	
2008.99.21	Sweet potatoes	—	F	15 %	
2008.99.22	Yams	—	F	15 %	
2008.99.23	Manioc (cassava root)	—	F	15 %	
2008.99.29	Other	—	F	15 %	
2008.99.30	Other, of tropical fruits	—	F	15 %	
2008.99.40	Other, of non-tropical fruits	—	F	15 %	
2008.99.90	Other	—	F	15 %	
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE (INCLUDING WILD VEGETABLE) JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2009.11.00	Frozen	—	F	15 %	
2009.12.00	Not frozen, with a Brix value not exceeding 20	—	F	15 %	
2009.19.00	Other	—	F	15 %	
2009.21.00	With a Brix value not exceeding 20	—	F	15 %	
2009.29.00	Other	—	F	15 %	
2009.31.00	With a Brix value not exceeding 20	—	F	15 %	
2009.39.00	Other	—	F	15 %	
2009.41.00	With a Brix value not exceeding 20	—	F	15 %	
2009.49.00	Other	—	F	15 %	
2009.50.00	Tomato juice	—	F	15 %	
2009.61.00	With a Brix value not exceeding 30	—	F	15 %	
2009.69	Other:				
2009.69.10	Concentrate, whether or not powdered	—	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.69.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	—	F	15 %	
2009.69.20A	Exclusively grape must	0	A	15 %	
2009.69.90	Other	—	F	15 %	
2009.69.90A	Exclusively grape must	0	A	15 %	
2009.71.00	With a Brix value not exceeding 20	—	F	15 %	
2009.79	Other:				
2009.79.10	Concentrated	0	A	FREE	
2009.79.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	—	F	15 %	
2009.79.90	Other	—	F	15 %	
2009.80.11	Concentrated	—	A	15 %	
2009.80.19	Other	—	F	15 %	
2009.80.20	Of vegetables, not containing tomato, whether or not concentrated	—	F	15 %	
2009.80.31	Of tropical fruits	—	F	15 %	
2009.80.32	Of pear	—	A	FREE	
2009.80.33	Of peach	—	A	FREE	
2009.80.34	Of apricot	—	A	FREE	
2009.80.39	Other	—	A	FREE	
2009.80.91	Of tropical fruits	—	F	15 %	
2009.80.92	Of peach	—	F	15 %	
2009.80.93	Of apricot	—	F	15 %	
2009.80.94	Of pear	—	F	15 %	
2009.80.99	Other	—	F	FREE	
2009.90	Mixtures of juices:				
2009.90.11	Of vegetables, not containing tomato	—	F	15 %	
2009.90.12	Of vegetables, containing tomato	—	F	15 %	
2009.90.13	Of tropical fruits	—	F	15 %	
2009.90.19	Other	—	F	FREE	
2009.90.21	Containing tomato	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.90.29	Other	—	F	15 %	
2009.90.30	Prune and cranberry juice	—	F	15 %	
2009.90.40	Apple and grape juices, with added vitamin C only and no other additives or preservatives, not concentrated	—	F	15 %	
2009.90.90	Other	—	F	15 %	
21	Miscellaneous edible preparations				
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS BASED ON THESE PRODUCTS OR ON COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.				
2101.11	Extracts, essences and concentrates:				
2101.11.10	Instant (soluble) coffee	40	A	81 %	
2101.11.90	Other	40	A	30 %	
2101.12	Preparations based on such extracts, essences or concentrates or on coffee:				
2101.12.10	Coffee pastes	40	A	30 %	
2101.12.20	Instant (soluble) coffee	40	A	81 %	
2101.12.90	Other	40	A	30 %	
2101.20.10	Extracts, essences and concentrates based on tea and preparations based on such extracts, essences or concentrates	15	E	15 %	
2101.20.20	Extracts, essences and concentrates based on mate and preparations based on such extracts, essences or concentrates	15	E	15 %	
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	E	30 %	
21.02	YEASTS (ACTIVE OR INACTIVE; OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS.				
2102.10.10	For brewing	10	E	FREE	
2102.10.90	Other	10	E	10 %	
2102.10.90A	Exclusively culture yeasts	0	A	10 %	
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	0	A	FREE	
2102.30.00	Prepared baking powders	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.				
2103.10.00	Soy sauce	—	F	15 %	
2103.20.10	Ketchup, with or without hot spices	—	F	50 %	
2103.20.91	With a dry tomato extract content of 5 % or more by weight	—	F	50 %	
2103.20.99	Other	—	F	25 %	
2103.30	Mustard flour and meal and prepared mustard:				
2103.30.10	Mustard flour and meal	5	C	FREE	
2103.30.20	Prepared mustard	—	F	15 %	
2103.90	Other:				
2103.90.10	Preparations for sauces	—	F	15 %	
2103.90.21	Mayonnaise, whether or not mixed	—	F	15 %	
2103.90.22	Worcester sauce (English)	—	F	15 %	
2103.90.29	Other	—	F	15 %	
2103.90.31	Mixed seasonings used in industrial sausage-making	—	F	15 %	
2103.90.39	Other	—	F	15 %	
21.04	PREPARATIONS FOR SOUPS AND BROTHS; PREPARED SOUPS AND BROTHS; HOMOGENISED COMPOSITE FOOD PREPARATIONS.				
2104.10	Preparations for soups and broths; prepared soups and broths:				
2104.10.11	Based on meat, including its extracts and juices	—	F	10 %	
2104.10.12	Based on fish, crustaceans and molluscs, including their extracts and juices	—	F	15 %	
2104.10.13	Of leguminous or green vegetables, not containing tomato	—	F	10 %	
2104.10.19	Other	—	F	15 %	
2104.10.21	Of chicken with noodles or other pasta, except those containing oriental type, pre-cooked, dehydrated noodles	—	F	15 %	
2104.10.22	Containing fish, crustaceans or molluscs or including their extracts or juices	—	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2104.10.23	Containing meat, or extracts and juices thereof	—	F	10 %	
2104.10.24	Of leguminous plants or vegetables, not containing tomato (vegetarian)	—	F	10 %	
2104.10.29	Other	—	F	15 %	
2104.10.30	Homogenised and dehydrated broths, as paste or powder	—	F	FREE	
2104.10.91	Of fish, crustaceans or molluscs	—	F	15 %	
2104.10.92	Of beef with vegetables; of chicken of all kinds; of turkey of all kinds	—	F	10 %	
2104.10.93	Of leguminous or green vegetables (vegetarian), containing tomato: of peas, of black beans; of minestrone	—	F	10 %	
2104.10.94	Other leguminous and green vegetables (vegetarian), not containing tomato	—	F	10 %	
2104.10.95	Of beef (meat or offal), with spaghetti and other pasta, except minestrone	—	F	15 %	
2104.10.96	Other meat	—	F	10 %	
2104.10.99	Other	—	F	15 %	
2104.20	Homogenised composite food preparations:				
2104.20.10	Of leguminous or green vegetables	—	F	5 %	
2104.20.20	Of fruits	—	F	5 %	
2104.20.30	Containing meat or offal of Chapter 2	—	F	5 %	
2104.20.40	Containing fish, crustaceans or molluscs	—	F	5 %	
2104.20.90	Other	—	F	5 %	
21.05	ICE CREAM AND OTHER EDIBLE ICES, WHETHER OR NOT CONTAINING COCOA.				
2105.00.10	Based on milk or cream, whether or not containing cocoa	—	F	15 %	
2105.00.91	Containing cocoa	—	F	15 %	
2105.00.99	Other	—	F	15 %	
21.06	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2106.10.00	Protein concentrates and textured protein substances	5	E	FREE	
2106.90	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.11	Post-mix syrup, naturally or artificially flavoured, for carbonated beverages of the kind used in dispensing machines to make carbonated beverages in snack bars, restaurants, cinemas, schools and other public outlets	0	A	FREE	
2106.90.12	Other syrups or concentrates, with natural or artificial flavourings, for the industrial production of carbonated beverages	0	A	FREE	
2106.90.13	Other syrups or concentrates, with natural fruit flavourings, excluding strawberry	0	A	15 %	
2106.90.14	Syrups or concentrates, with a natural flavouring of strawberry, except those for carbonated beverages	0	A	15 %	
2106.90.15	Preparations based on aromatic bitter extracts, whether or not in powdered form, for flavouring alcoholic beverages	0	A	15 %	
2106.90.16	Preparations based on eggs ("egg nog")	0	A	FREE	
2106.90.17	Milk-substitute dietary preparations with a protein base	0	A	5 %	
2106.90.19	Other	10	E	15 %	
2106.90.19A	Only composite preparations for the drinks industry, excluding those of heading 33.02	0	A	15 %	
2106.90.19B	Exclusively liquid preparations based on maize (corn) syrup and partially hydrogenated palm oil, of a kind used for decorating and filling bakery products, in containers holding more than 2 kg	0	A	15 %	
2106.90.20	Chewing gums (chicle) for diabetics	15	A	10 %	
2106.90.30	Ice cream powders	15	H	FREE	
2106.90.41	With added sugar or other sweetener	15	H	15 %	
2106.90.41A	Exclusively powders for the preparation of gelatine	—	F	15 %	
2106.90.49	Other	15	H	5 %	
2106.90.49A	Exclusively powders for the preparation of gelatine	—	F	5 %	
2106.90.50	Mixtures of plants or parts of plants, seeds or fruits (whole, cut, in parts or powdered) for infusions or teas	15	A	FREE	
2106.90.61	Intended to improve the digestion	15	A	FREE	
2106.90.62	Based on vitamins or minerals	15	A	5 %	
2106.90.69	Other	15	A	10 %	
2106.90.70	Prepared food stabilisers, emulsifiers or antioxidants	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.80	Artificial flavourings for industrial preparation	15	A	FREE	
2106.90.91	Preparations for sausages with a protein base	15	A	15 %	
2106.90.92	Hydrolysed protein	5	E	FREE	
2106.90.93	Royal jelly	15	A	10 %	
2106.90.99	Other	10	E	10 %	
2106.90.99A	Exclusively preparations for feeding infants, packaged for retail sale	0	A	10 %	
2106.90.99B	Exclusively autolysed yeasts ("yeast extracts")	5	E	10 %	
2106.90.99C	Exclusively imitation cheese	—	F	10 %	See paragraph 8, Section B of Annex I
22	Beverages, spirits and vinegar				
22.01	WATER, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATER AND AERATED WATER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING; ICE AND SNOW.				
2201.10	Mineral water and aerated water:				
2201.10.10	Mineral water, not artificially aerated	15	H	15 %	
2201.10.20	Aerated water	15	H	10 %	
2201.10.90	Other	15	H	15 %	
2201.90	Other:				
2201.90.10	Ice and snow	15	H	10 %	
2201.90.20	Drinking water	15	H	15 %	
2201.90.90	Other	15	H	15 %	
22.02	WATER, INCLUDING MINERAL WATER AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09.				
2202.10.10	Carbonated beverages	15	H	15 %	
2202.10.90	Other	15	H	15 %	
2202.90	Other:				
2202.90.11	Based on milk, with or without cocoa	—	F	30 %	
2202.90.11A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2202.90.19	Other	—	F	15 %	
2202.90.19A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	15 %	
2202.90.20	Coffee-flavoured diet beverages	—	F	15 %	
2202.90.30	Other diet beverages; restorative tonics	—	F	5 %	
2202.90.40	Aqueous electrolytic solutions based on sugars and chemicals, used to replace lost liquids and minerals	—	F	5 %	
2202.90.90	Other	—	F	15 %	
2202.90.90A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	15 %	
2203.00	Beer made from malt:				
2203.00.10	With a CIF value of B/0.76 or more per litre	40	H	15 %	
2203.00.90	Other	40	H	15 %	
22.04	WINE FROM FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09.				
2204.10	Sparkling wine:				
2204.10.10	Champagne	20	A	10 %	
2204.10.90	Other	20	A	10 %	
2204.21	In containers holding 2 litres or less:				
2204.21.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.19	Other	20	A	15 %	
2204.21.21	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.29	Other	20	A	15 %	
2204.21.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.99	Other	20	A	15 %	
2204.29	Other:				
2204.29.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.19	Other	20	A	15 %	
2204.29.21	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.29	Other	20	A	15 %	
2204.29.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2204.29.99	Other	20	A	15 %	
2204.30.00	Other grape musts	20	A	15 %	
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.				
2205.10	In containers holding 2 litres or less:				
2205.10.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.19	Other	20	A	15 %	
2205.10.20	Restorative tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate	20	A	5 %	
2205.10.30	Aqueous dilution of wine with vegetable or fruit juices, whether or not flavoured, containing added carbon dioxide and with an alcoholic strength of not more than 6 % by volume	20	A	15 %	
2205.10.40	Sangrias and other wines flavoured with vegetables or fruit, with no added carbon dioxide	20	A	15 %	
2205.10.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.99	Other	20	A	15 %	
2205.90	Other:				
2205.90.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.19	Other	20	A	15 %	
2205.90.20	Restorative tonic wines containing added vitamins, quinine chlorohydrate and calcium pantothenate	20	A	5 %	
2205.90.30	Punches and other wines flavoured with vegetables or fruit	20	A	15 %	
2205.90.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.99	Other	20	A	15 %	
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY OR MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2206.00.11	With an alcoholic strength of 20 % or less by volume	20	E1	15 %	
2206.00.19	Other	20	E1	15 %	
2206.00.20	Cider	20	E1	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2206.00.30	Aqueous dilution of fermented vegetable or fruit juices, whether or not containing added wine, added carbon dioxide, and with an alcoholic strength of not more than 6 % by volume	20	E1	15 %	
2206.00.40	Other fermented beverages based on apples with an alcoholic strength of not more than 20 % by volume	20	E1	15 %	
2206.00.91	With an alcoholic strength of over 20 % by volume	20	E1	15 %	
2206.00.99	Other	20	E1	15 %	
22.07	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF AT LEAST 80 % BY VOLUME; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.				
2207.10	Undenatured ethyl alcohol with an alcoholic strength of at least 80 % by volume				
2207.10.10	Chemical reagents; absolute alcohol	—	F	15 %	
2207.10.20	Rectified alcohol for the pharmaceutical industry	—	F	FREE	
2207.10.90	Other	—	F	15 %	
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	—	F	FREE	
22.08	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF LESS THAN 80 % BY VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.				
2208.20	Spirits obtained by distilling grape wine or grape marc (cognac, brandy, etc.):				
2208.20.10	In original containers for retail sale	30	A	15 %	
2208.20.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.20.90	Other	30	A	15 %	
2208.30	Whisky:				
2208.30.10	With a C.I.F. value of less than B/70.00 per case (12 units)	30	C1	15 %	
2208.30.20	With a C.I.F. value of at least B/70.00 per case (12 units)	30	C1	15 %	
2208.30.30	Concentrates for the industrial preparation of alcoholic beverages	30	C1	15 %	
2208.30.30A	Exclusively rum	—	F	15 %	
2208.30.90	Other	30	C1	15 %	
2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.40.10	In original containers for retail sale	—	F	15 %	
2208.40.20	Concentrates for the industrial preparation of alcoholic beverages	—	F	15 %	
2208.40.90	Other	—	F	15 %	
2208.50	Gin and Geneva:				
2208.50.10	In original containers for retail sale	30	A	15 %	
2208.50.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.50.90	Other	30	A	15 %	
2208.60	Vodka:				
2208.60.10	With an alcoholic strength of over 60° GL (in original containers for retail sale)	30	E	15 %	
2208.60.20	With an alcoholic strength of no more than 60° GL and a C.I.F. of over B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.30	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.40	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in bulk)	30	E	15 %	
2208.60.50	Concentrates for the industrial preparation of alcoholic beverages	30	E	15 %	
2208.60.90	Other	30	E	15 %	
2208.70	Liqueurs and cordials:				
2208.70.10	With an alcoholic strength of over 20 % but no more than 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.20	With an alcoholic strength of over 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.30	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.70.90	Other	30	A	15 %	
2208.90	Other:				
2208.90.11	"Tequila" and "mescal" (in original containers for retail sale)	30	A	10 %	
2208.90.12	Other, with an alcoholic strength of over 60° GL (in original containers for retail sale)	30	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.90.13	Other, with an alcoholic strength of no more than 60° GL and a CIF value of over B/2.50 per litre (in original containers for retail sale)	30	A	15 %	
2208.90.14	Other, with an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre, except in bulk (in original containers for retail sale)	30	A	15 %	
2208.90.15	Other, with an alcoholic strength of no more than 60° GL and a CIF value of no more than B/2.50 per litre (in bulk)	30	A	15 %	
2208.90.16	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.90.19	Other	30	A	15 %	
2208.90.21	With an alcoholic strength of over 60° GL: (in original containers for retail sale)	—	F	15 %	
2208.90.22	Other, with an alcoholic strength of no more than 60° GL and a CIF value of over B/2.50 per litre (in original containers for retail sale)	—	F	15 %	
2208.90.23	Other, with an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre, except in bulk (in original containers for retail sale)	—	F	15 %	
2208.90.24	Other, with an alcoholic strength of no more than 60° GL and a CIF value of no more than B/2.50 per litre (in bulk)	—	F	15 %	
2208.90.25	Concentrates for the industrial preparation of alcoholic beverages	—	F	15 %	
2208.90.29	Other	—	F	15 %	
2208.90.30	Aqueous dilution of vegetable or fruit juices, mixed with any distilled product, containing added carbon dioxide, with an alcoholic strength not exceeding 6 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.41	Mixed rum and cola beverages with an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.42	Other, with an alcoholic strength of over 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.43	Other, with an alcoholic strength of over 20 % but no more than 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.44	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.49	Other	30	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.90.91	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.92	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.90.99	Other	30	A	15 %	
22.09	VINEGAR AND VINEGAR SUBSTITUTES OBTAINED FROM ACETIC ACID.				
2209.00.10	Edible vinegar	—	F	15 %	
2209.00.20	Edible vinegar substitutes	—	F	15 %	
23	Residues and waste from the food industries; prepared animal fodder				
23.01	FLOUR, MEAL AND PELLETS, OF MEAT OR MEAT OFFAL, FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.				
2301.10	Flour, meal and pellets, of meat or meat offal; greaves:				
2301.10.10	Greaves	—	F	15 %	
2301.10.90	Other	—	F	15 %	
2301.20	Flour, meal and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:				
2301.20.10	Flour, meal and pellets of fish	15	G	15 %	
2301.20.10A	Fish meal only	0	A	15 %	
2301.20.90	Other	15	G	15 %	
23.02	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS.				
2302.10.00	Of maize (corn)	15	E	15 %	
2302.30.00	Of wheat	15	E	15 %	
2302.40.00	Of other cereals	15	E	15 %	
2302.50.00	Of leguminous plants	5	E	10 %	
23.03	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2303.10	Residues of starch manufacture and similar residues:				
2303.10.11	For food use, including human consumption	0	A	FREE	
2303.10.19	Other	0	A	15 %	
2303.10.90	Other	15	E	15 %	
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	15	E	15 %	
2303.30.00	Brewing or distilling dregs and waste	15	E	15 %	
2304.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL.	—	F	FREE	
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL.	—	F	15 %	
23.06	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05.				
2306.10.00	Of cotton seeds	—	F	15 %	
2306.20.00	Of flax seeds	—	F	15 %	
2306.30.00	Of sunflower seeds	15	E	15 %	
2306.41.00	With a low erucic acid content	5	E	10 %	
2306.49.00	Other	5	E	10 %	
2306.50.00	Of coconut or copra	—	F	15 %	
2306.60.00	Of palm nuts or kernels	—	F	15 %	
2306.90	Other:				
2306.90.10	Of linseed	—	F	10 %	
2306.90.90	Other	—	F	15 %	
2307.00.00	WINE LEES; ARGOL.	5	A	15 %	
23.08	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2308.00.10	Acorns and horse-chestnuts	5	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2308.00.90	Other	5	A	15 %	
23.09	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.				
2309.10	Dog or cat food, packaged for retail sale:				
2309.10.10	Biscuits	—	F	15 %	
2309.10.90	Other	—	F	15 %	
2309.90	Other:				
2309.90.10	Animal feed preparations containing added molasses or sugar	—	F	5 %	
2309.90.21	Fortified oats	5	E	15 %	
2309.90.21A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	
2309.90.22	Milk substitutes for animal feed	5	E	5 %	
2309.90.22A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.23	Other preparations used for calf rearing	5	E	5 %	
2309.90.23A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.29	Other	5	E	15 %	
2309.90.29A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	
2309.90.31	Concentrates with less than 36 % crude protein by weight of preparation	15	E	FREE	
2309.90.39	Other	15	E	10 %	
2309.90.40	Other premixes (supplements)	—	A	FREE	
2309.90.50	Other ingredients for the preparation of food (e.g. preparations made up of several mineral substances, basis preparations to elaborate premixes not elsewhere specified or included)	—	A	FREE	
2309.90.91	Food preparations for birds	—	F	15 %	
2309.90.92	Food preparations for fish	—	F	15 %	
2309.90.99	Other	15	E	15 %	
24	Tobacco and manufactured tobacco substitutes				
24.01	UNMANUFACTURED TOBACCO; TOBACCO REFUSE.				
2401.10.00	Tobacco, not stemmed/stripped	—	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2401.20.00	Tobacco, partly or wholly stemmed/stripped	—	A	FREE	
2401.30.00	Tobacco waste	15	E	15 %	
2401.30.00A	Exclusively Turco (oriental)	0	A	15 %	
24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.				
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	15	E	15 %	
2402.20.00	Cigarettes containing tobacco	—	F	15 %	
2402.90	Other:				
2402.90.10	Cigars, cheroots and cigarillos	—	F	15 %	
2402.90.20	Cigarettes	—	F	15 %	
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.				
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403.10.10	Cut tobacco for the production of cigarettes	—	F	15 %	
2403.10.20	Pipe tobacco, whether or not containing tobacco substitutes	—	F	15 %	
2403.10.30	Cut chewing tobacco, unpressed	—	F	15 %	
2403.10.90	Other	—	F	15 %	
2403.91.00	"Homogenised" or "reconstituted" tobacco	0	A	15 %	
2403.99	Other:				
2403.99.10	Pressed into tablets for smoking or chewing	—	F	15 %	
2403.99.20	Powdered tobacco (snuff)	—	F	15 %	
2403.99.90	Other	—	F	15 %	
25	Mineral products				
25.01	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER.				
2501.00.10	Sea water	81	E	15 %	
2501.00.20	Pure sodium chloride (analytic grade)	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2501.00.30	Table or kitchen salt	81	E	81 %	
2501.00.40	Industrial refined salt in containers of no less than 25 kilos	81	H	FREE	
2501.00.91	Prepared for animal feed	81	E	15 %	
2501.00.99	Other	81	E	81 %	
2501.00.99A	Refined salt only	81	H	81 %	
2502.00.00	UNROASTED IRON PYRITES.	0	A	10 %	
25.03	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR.				
2503.00.10	Crude and unrefined sulphur	0	A	FREE	
2503.00.90	Other	0	A	FREE	
25.04	NATURAL GRAPHITE.				
2504.10.00	In powder or in flakes	0	A	10 %	
2504.90.00	Other	0	A	FREE	
25.05	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26.				
2505.10	Silica sands and quartz sands:				
2505.10.10	For filters	0	A	FREE	
2505.10.90	Other	0	A	FREE	
2505.90.00	Other	0	A	10 %	
25.06	QUARTZ (OTHER THAN NATURAL SANDS);QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2506.10.00	Quartz	0	A	10 %	
2506.20.00	Quartzite	0	A	10 %	
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	0	A	FREE	
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.				
2508.10.00	Bentonite	5	C	FREE	
2508.30.00	Fire clays	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2508.40.00	Other clays	0	A	FREE	
2508.50.00	Andalusite, kyanite and sillimanite	0	A	FREE	
2508.60.00	Mullite	0	A	FREE	
2508.70.00	Chamotte or dinas earths	0	A	10 %	
2509.00.00	CHALK.	0	A	FREE	
25.10	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALKS.				
2510.10.00	Unground	0	A	FREE	
2510.20.00	Ground	0	A	FREE	
25.11	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16.				
2511.10.00	Natural barium sulphate (barytes)	0	A	FREE	
2511.20	Natural barium carbonate (witherite):				
2511.20.10	Not calcined	0	A	10 %	
2511.20.20	Calcined	0	A	15 %	
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS.	0	A	FREE	
25.13	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED.				
2513.10	Pumice stone:				
2513.10.10	Crude or in irregular pieces, whether or not crushed or ground	0	A	FREE	
2513.10.90	Other	0	A	10 %	
2513.20	Emery, natural corundum, natural garnet and other natural abrasives:				
2513.20.10	Crude or in irregular pieces	0	A	FREE	
2513.20.90	Other	0	A	10 %	
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.15	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE WITH AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2515.11.00	Crude or roughly trimmed	10	E	10 %	
2515.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E	FREE	
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	10	E	10 %	
25.16	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2516.11.00	Crude or roughly trimmed	5	E	FREE	
2516.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	E	FREE	
2516.20.00	Sandstone	5	A	15 %	
2516.90.00	Other monumental or building stone	15	C	15 %	
25.17	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT CONTAINING MATERIALS FROM THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED.				
2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:				
2517.10.10	Filtering gravel	5	E	FREE	
2517.10.90	Other	5	E	10 %	
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	E	10 %	
2517.30.00	Tarred macadam	5	E	10 %	
2517.41.00	Of marble	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2517.49.00	Other	5	E	10 %	
25.18	DOLOMITE, WHETHER OR NOT SINTERED OR CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLAB; AGGLOMERATED DOLOMITE.				
2518.10.00	Dolomite, not calcined or sintered, called "crude"	5	E	FREE	
2518.20.00	Calcined or sintered dolomite	5	E	10 %	
2518.30.00	Dolomite ramming mix	5	E	10 %	
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.				
2519.10.00	Natural magnesium carbonate (magnesite)	0	A	FREE	
2519.90.00	Other	0	A	10 %	
25.20	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.				
2520.10.00	Gypsum; anhydrite	5	E	FREE	
2520.20.00	Plasters	5	E	FREE	
2521.00.00	LIMESTONE FLUX; STONES FOR THE MANUFACTURE OF LIME OR CEMENT.	5	E	10 %	
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25.				
2522.10.00	Quicklime	10	E	15 %	
2522.20.00	Slaked lime	10	E	15 %	
2522.30.00	Hydraulic lime	10	G	15 %	
25.23	HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS (NOT POWDERED).				
2523.10.00	Cement clinkers (not powdered)	5	G	FREE	
2523.21.00	White cement, whether or not artificially coloured	0	A	10 %	
2523.29.00	Other	10	G	10 %	
2523.30.00	Aluminous cements	10	G	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2523.90.00	Other hydraulic cements	10	G	10 %	
25.24	ASBESTOS.				
2524.10.00	Crocidolite	0	A	FREE	
2524.90.00	Other	0	A	FREE	
25.25	MICA, INCLUDING SPLITTINGS; MICA WASTE.				
2525.10.00	Crude mica and mica rifted into sheets or splittings	0	A	10 %	
2525.20.00	Mica powder	0	A	FREE	
2525.30.00	Mica waste	0	A	10 %	
25.26	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; TALC.				
2526.10.00	Neither crushed nor ground	0	A	10 %	
2526.20.00	Crushed or ground	0	A	FREE	
25.28	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINES; NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H_3BO_3 , CALCULATED ON THE DRY WEIGHT.				
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	0	A	10 %	
2528.90.00	Other	0	A	10 %	
25.29	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.				
2529.10.00	Feldspar	0	A	FREE	
2529.21.00	Containing 97 % or less calcium fluoride by weight	0	A	FREE	
2529.22.00	Containing more than 97 % calcium fluoride by weight	0	A	FREE	
2529.30.00	Leucite; nepheline and nepheline syenite	0	A	10 %	
25.30	MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	0	A	5 %	
2530.20.00	Kieserite and epsomite (natural magnesium sulphates)	0	A	FREE	
2530.90	Other:				
2530.90.10	Earth colours	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2530.90.20	Natural cryolite; natural chiolite	0	A	10 %	
2530.90.30	Natural micaceous iron oxides	0	A	FREE	
2530.90.90	Other	0	A	5 %	
26	Ores, slag and ash				
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.				
2601.11.00	Non-agglomerated	0	A	10 %	
2601.12.00	Agglomerated	0	A	10 %	
2601.20.00	Roasted iron pyrites (pyrites ashes)	0	A	10 %	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT.	0	A	10 %	
2603.00.00	COPPER ORES AND CONCENTRATES.	0	A	10 %	
2604.00.00	NICKEL ORES AND CONCENTRATES.	0	A	10 %	
2605.00.00	COBALT ORES AND CONCENTRATES.	0	A	10 %	
2606.00.00	ALUMINIUM ORES AND CONCENTRATES.	0	A	10 %	
2607.00.00	LEAD ORES AND CONCENTRATES.	0	A	10 %	
2608.00.00	ZINC ORES AND CONCENTRATES.	0	A	10 %	
2609.00.00	TIN ORES AND CONCENTRATES.	0	A	10 %	
2610.00.00	CHROMIUM ORES AND CONCENTRATES.	0	A	10 %	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES.	0	A	10 %	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES.				
2612.10.00	Uranium ores and concentrates	0	A	10 %	
2612.20.00	Thorium ores and concentrates	0	A	10 %	
26.13	MOLYBDENUM ORES AND CONCENTRATES.				
2613.10.00	Roasted	0	A	FREE	
2613.90.00	Other	0	A	FREE	
2614.00.00	TITANIUM ORES AND CONCENTRATES.	0	A	10 %	
26.15	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2615.10.00	Zirconium ores and concentrates	0	A	10 %	
2615.90.00	Other	0	A	10 %	
26.16	PRECIOUS METAL ORES AND CONCENTRATES.				
2616.10.00	Silver ores and concentrates	5	C	10 %	
2616.90	Other:				
2616.90.10	Gold ores and concentrates	5	C	FREE	
2616.90.90	Other	5	C	10 %	
26.17	OTHER ORES AND CONCENTRATES.				
2617.10.00	Antimony ores and concentrates	0	A	10 %	
2617.90.00	Other	0	A	15 %	
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	FREE	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	10 %	
26.20	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL),CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS.				
2620.11.00	Galvanization bushes	0	A	10 %	
2620.19.00	Other	0	A	10 %	
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	10 %	
2620.29.00	Other	0	A	10 %	
2620.30.00	Containing mainly copper	0	A	10 %	
2620.40.00	Containing mainly aluminium	0	A	10 %	
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	10 %	
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	10 %	
2620.99	Other:				
2620.99.10	Residues of carnallite	0	A	15 %	
2620.99.20	Containing mainly vanadium	0	A	10 %	
2620.99.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.				
2621.10.00	Ash and residues from the incineration of municipal waste	0	A	10 %	
2621.90.00	Other	0	A	10 %	
27	Mineral fuels, mineral oils and their distillation products; bituminous substances; mineral waxes				
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.				
2701.11.00	Anthracite	5	E	10 %	
2701.12.00	Bituminous coal	10	E	FREE	
2701.19.00	Other coal	5	E	10 %	
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	10 %	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.				
2702.10.00	Lignites, whether or not pulverised, but not agglomerated	5	E	10 %	
2702.20.00	Agglomerated lignite	5	E	10 %	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED.	0	A	10 %	
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.				
2704.00.10	Retort carbon	0	A	15 %	
2704.00.90	Other	0	A	10 %	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GAS AND OTHER GASEOUS HYDROCARBONS.	15	E	15 %	
2706.00.00	TARS DISTILLED FROM COAL, LIGNITE OR PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS.	15	E	15 %	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.				
2707.10.00	Benzol (benzene)	10	E	FREE	
2707.20.00	Toluol (toluene)	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2707.30.00	Xylol (xylenes)	10	E	FREE	
2707.40.00	Naphthalene	10	E	FREE	
2707.50.00	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	15 %	
2707.91.00	Creosote oils	10	E	10 %	
2707.99	Other:				
2707.99.10	Solvent naphtha	10	E	15 %	
2707.99.90	Other	10	E	FREE	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS.				
2708.10.00	Pitch	10	E	10 %	
2708.20.00	Pitch coke	10	E	10 %	
2709.00.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE.	0	A	FREE	
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS.				
2710.11	Light oils and preparations:				
2710.11.11	Of a quality not exceeding 87 octanes	0	A	FREE	
2710.11.12	Of a quality exceeding 87 octanes but not exceeding 91 octanes	0	A	FREE	
2710.11.13	Of a quality exceeding 91 octanes	0	A	FREE	
2710.11.14	Aviation fuel	0	A	FREE	
2710.11.19	Other	0	A	FREE	
2710.11.20	Leaded petrols	0	A	FREE	
2710.11.91	White spirit	5	E	FREE	
2710.11.92	Petroleum naphtha ("petroleum ether")	—	A	FREE	
2710.11.93	Fuels for reactors and turbines, jet fuels	15	E	FREE	
2710.11.99	Other	15	E	FREE	
2710.19	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2710.19.10	Kerosene	0	A	FREE	
2710.19.21	Diesel-type fuels for motor vehicles	0	A	FREE	
2710.19.22	Marine diesel	0	A	30 %	
2710.19.29	Other	0	A	30 %	
2710.19.30	Other heavy fuel oils, including prepared fuel oils (for example Bunker C, low viscosity)	0	A	FREE	
2710.19.91	Base mineral oils, whether or not coloured, excluding compound oils, not packaged for direct retail sale	—	A	FREE	
2710.19.92	Lubricating oils for electrical transformers or circuit breakers; aviation lubricating oils	15	C	10 %	
2710.19.93	Nationally produced lubricating oils	15	C	15 %	
2710.19.94	Brake and hydraulic transmission fluids	5	E	15 %	
2710.19.95	Lubricating greases	15	C	5 %	
2710.19.96	Spindle oils	15	C	5 %	
2710.19.99	Other	10	E	5 %	
2710.19.99A	Oils exclusively for industrial use (excluding kerosenes)	0	A	5 %	
2710.19.99B	Exclusively medium oils and preparations (excluding kerosenes and other oils for industrial use)	15	E	5 %	
2710.19.99C	Exclusively other lubricating oils and oils for use in agriculture, of a kind used for pest control and diseases	15	C		
2710.19.99D	Exclusively heavy oils and preparations, except fuel oils and paraffinic or naphthenic oils, refined	15	E	5 %	
2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs);				
2710.91.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	
2710.91.90	Other	15	E	10 %	
2710.99	Other:				
2710.99.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	
2710.99.90	Other	15	E	10 %	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2711.11.00	Natural gas	0	A	FREE	
2711.12.00	Propane	0	A	FREE	
2711.13.00	Butanes	0	A	FREE	
2711.14.00	Ethylene, propylene, butylene and butadiene	0	A	FREE	
2711.19.00	Other	0	A	FREE	
2711.21.00	Natural gas	0	A	FREE	
2711.29	Other:				
2711.29.10	Butanes	0	A	FREE	
2711.29.90	Other	0	A	FREE	
27.12	PETROLEUM JELLY; PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED.				
2712.10.00	Petroleum jelly	0	A	FREE	
2712.20.00	Paraffin wax containing by weight less than 0,75 % of oil	0	A	FREE	
2712.90	Other:				
2712.90.10	Paraffin wax containing 0,75 % or more by weight of oil	0	A	FREE	
2712.90.90	Other	0	A	10 %	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.				
2713.11.00	Not calcined	0	A	FREE	
2713.12.00	Calcined	5	E	10 %	
2713.20.00	Petroleum bitumen	0	A	10 %	
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	10 %	
27.14	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.				
2714.10.00	Bituminous or oil shale and tar sands	5	E	10 %	
2714.90.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
27.15	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS).				
2715.00.11	Penetration grade asphalt	10	E	FREE	
2715.00.12	Cut-back asphalt	10	E	FREE	
2715.00.13	Asphalt cement for roads	10	E	FREE	
2715.00.19	Other	10	E	FREE	
2715.00.90	Other	10	E	10 %	
2716.00.00	ELECTRICAL ENERGY (OPTIONAL HEADING).	0	A	FREE	
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes				
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE.				
2801.10.00	Chlorine	0	A	FREE	
2801.20.00	Iodine	0	A	FREE	
2801.30.00	Fluorine; bromine	0	A	5 %	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.	0	A	FREE	
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE).	0	A	FREE	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METALS.				
2804.10.00	Hydrogen	10	E	5 %	
2804.21.00	Argon	0	A	FREE	
2804.29	Other:				
2804.29.10	Neon	0	A	FREE	
2804.29.90	Other	0	A	5 %	
2804.30.00	Nitrogen	0	A	5 %	
2804.40.00	Oxygen	10	E	15 %	
2804.50.00	Boron; tellurium	0	A	FREE	
2804.61.00	Containing by weight not less than 99,99 % silicon	0	A	FREE	
2804.69.00	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2804.70.00	Phosphorus	0	A	FREE	
2804.80.00	Arsenic	0	A	FREE	
2804.90.00	Selenium	0	A	FREE	
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTER-ALLOYED; MERCURY.				
2805.11.00	Sodium	0	A	5 %	
2805.12.00	Calcium	0	A	5 %	
2805.19.10	Lithium	0	A	5 %	
2805.19.91	Strontium and barium	0	A	5 %	
2805.19.99	Other	0	A	5 %	
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	0	A	5 %	
2805.40.00	Mercury	0	A	5 %	
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.				
2806.10.00	Hydrogen chloride (hydrochloric acid)	0	A	FREE	
2806.20.00	Chlorosulphuric acid	0	A	FREE	
2807.00.00	SULPHURIC ACID; OLEUM.	—	A	FREE	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS.	0	A	FREE	
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED.				
2809.10.00	Diphosphorus pentoxide	0	A	FREE	
2809.20.00	Phosphoric acid and polyphosphoric acids	0	A	FREE	
2810.00.00	OXIDES OF BORON; BORIC ACIDS.	0	A	FREE	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.				
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	0	A	FREE	
2811.19	Other:				
2811.19.10	Perchloric acid	0	A	FREE	
2811.19.20	Hydrobromic acid	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2811.19.30	Hydriodic acid	0	A	FREE	
2811.19.40	Hydrogen cyanide	0	A	FREE	
2811.19.90	Other	0	A	FREE	
2811.21.00	Carbon dioxide	0	A	15 %	
2811.22.00	Silicon dioxide	0	A	FREE	
2811.29	Other:				
2811.29.10	Sulphur trioxide (sulphuric anhydride)	0	A	FREE	
2811.29.90	Other	0	A	FREE	
28.12	HALIDES AND HALIDE OXIDES OF NON-METALS.				
2812.10.10	Of phosphorus	0	A	FREE	
2812.10.20	Of sulphur	0	A	FREE	
2812.10.90	Other	0	A	5 %	
2812.90	Other:				
2812.90.10	Phosphorus tribromide	0	A	FREE	
2812.90.90	Other	0	A	FREE	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.				
2813.10.00	Carbon disulphide	0	A	5 %	
2813.90.00	Other	0	A	5 %	
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.				
2814.10.00	Anhydrous ammonia	0	A	FREE	
2814.20.00	Ammonia in aqueous solution	0	A	FREE	
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.				
2815.11.00	Solid	0	A	FREE	
2815.12.00	In aqueous solution (soda lye or liquid soda)	0	A	FREE	
2815.20.00	Potassium hydroxide (caustic potash)	0	A	FREE	
2815.30.00	Peroxides of sodium or potassium	0	A	FREE	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2816.10.00	Hydroxide and peroxide of magnesium	0	A	FREE	
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	0	A	FREE	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE.	0	A	FREE	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.				
2818.10.00	Artificial corundum, whether or not chemically defined	0	A	FREE	
2818.20.00	Aluminium oxide, other than artificial corundum	0	A	FREE	
2818.30.00	Aluminium hydroxide	0	A	FREE	
28.19	CHROMIUM OXIDES AND HYDROXIDES.				
2819.10.00	Chromium trioxide	0	A	FREE	
2819.90.00	Other	0	A	FREE	
28.20	MANGANESE OXIDES.				
2820.10.00	Manganese dioxide	0	A	FREE	
2820.90.00	Other	0	A	5 %	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3 .				
2821.10.00	Iron oxides and hydroxides	0	A	FREE	
2821.20.00	Earth colours	0	A	FREE	
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	0	A	5 %	
2823.00.00	TITANIUM OXIDES.	0	A	FREE	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD.				
2824.10.00	Lead monoxide (litharge, massicot)	0	A	FREE	
2824.90	Other:				
2824.90.10	Red lead and orange lead	0	A	FREE	
2824.90.90	Other	0	A	5 %	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.				
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	0	A	FREE	

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2825.20.00	Lithium oxide and hydroxide	0	A	FREE	
2825.30.00	Vanadium oxides and hydroxides	0	A	FREE	
2825.40.00	Nickel oxides and hydroxides	0	A	FREE	
2825.50.00	Copper oxides and hydroxides	0	A	FREE	
2825.60.00	Germanium oxides and zirconium dioxide	0	A	FREE	
2825.70.00	Molybdenum oxides and hydroxides	0	A	FREE	
2825.80.00	Antimony oxides	0	A	FREE	
2825.90	Other:				
2825.90.10	Calcium hydroxide	0	A	FREE	
2825.90.90	Other	0	A	5 %	
28.26	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.				
2826.12.00	Of aluminium	0	A	FREE	
2826.19	Other:				
2826.19.10	Of ammonium or sodium	0	A	FREE	
2826.19.90	Other	0	A	5 %	
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	0	A	FREE	
2826.90	Other:				
2826.90.10	Fluorosilicate of sodium or of potassium	0	A	FREE	
2826.90.90	Other	0	A	5 %	
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.				
2827.10.00	Ammonium chloride	0	A	FREE	
2827.20.00	Calcium chloride	0	A	FREE	
2827.31.00	Of magnesium	0	A	FREE	
2827.32.00	Of aluminium	0	A	FREE	
2827.35.00	Of nickel	0	A	FREE	
2827.39	Other:				
2827.39.20	Of tin	0	A	FREE	

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2827.39.30	Of barium	0	A	FREE	
2827.39.90	Other	0	A	FREE	
2827.41.00	Of copper	0	A	FREE	
2827.49.00	Other	0	A	FREE	
2827.51.00	Bromides of sodium or of potassium	0	A	FREE	
2827.59.00	Other	0	A	FREE	
2827.60.00	Iodides and iodide oxides	0	A	FREE	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.				
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5	C	FREE	
2828.90.00	Other	—	A	FREE	
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.				
2829.11.00	Of sodium	0	A	FREE	
2829.19.00	Other	0	A	FREE	
2829.90.00	Other	0	A	5 %	
28.30	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2830.10.00	Sodium sulphides	0	A	FREE	
2830.90	Other:				
2830.90.10	Zinc or cadmium sulphides	0	A	FREE	
2830.90.90	Other	0	A	5 %	
28.31	DITHIONITES AND SULPHOXYLATES.				
2831.10.00	Of sodium	0	A	FREE	
2831.90.00	Other	0	A	5 %	
28.32	SULPHITES; THIOSULPHATES.				
2832.10.00	Sodium sulphites	0	A	FREE	
2832.20.00	Other sulphites	0	A	FREE	
2832.30.00	Thiosulphates	0	A	FREE	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).				

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2833.11.00	Disodium sulphate	0	A	FREE	
2833.19.00	Other	0	A	FREE	
2833.21.00	Of magnesium	0	A	FREE	
2833.22.00	Of aluminium	0	A	5 %	
2833.24.00	Of nickel	0	A	FREE	
2833.25.00	Of copper	0	A	FREE	
2833.27.00	Of barium	0	A	FREE	
2833.29.00	Other	0	A	FREE	
2833.30	Alums:				
2833.30.10	Of aluminium	0	A	FREE	
2833.30.90	Other	0	A	5 %	
2833.40.00	Peroxosulphates (persulphates)	0	A	FREE	
28.34	NITRITES; NITRATES.				
2834.10	Nitrites:				
2834.10.10	Of sodium	0	A	FREE	
2834.10.90	Other	0	A	FREE	
2834.21	Of potassium:				
2834.21.10	Containing by weight more than 98 % potassium nitrate	0	A	FREE	
2834.21.90	Other	0	A	FREE	
2834.29	Other:				
2834.29.10	Calcium nitrate	0	A	FREE	
2834.29.20	Of bismuth	0	A	FREE	
2834.29.90	Other	0	A	FREE	
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLY-PHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED.				
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	FREE	
2835.22.00	Of mono- or disodium	0	A	FREE	
2835.24.00	Of potassium	0	A	FREE	

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2835.25.00	Calcium hydrogenorthophosphate (dicalcium phosphate)	0	A	FREE	
2835.26.00	Other phosphates of calcium	0	A	FREE	
2835.29	Other:				
2835.29.10	Of triammonium	0	A	FREE	
2835.29.90	Other	0	A	FREE	
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	0	A	FREE	
2835.39.00	Other	0	A	FREE	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.				
2836.20.00	Disodium carbonate	0	A	FREE	
2836.30.00	Sodium hydrogen carbonate (sodium bicarbonate)	0	A	FREE	
2836.40.00	Potassium carbonate	0	A	FREE	
2836.50.00	Calcium carbonate	0	A	FREE	
2836.60.00	Barium carbonate	0	A	FREE	
2836.91.00	Lithium carbonates	0	A	FREE	
2836.92.00	Strontium carbonate	0	A	FREE	
2836.99.10	Bismuth carbonate	0	A	FREE	
2836.99.90	Other	0	A	FREE	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.				
2837.11.00	Of sodium	0	A	FREE	
2837.19	Other:				
2837.19.10	Potassium cyanide	0	A	FREE	
2837.19.90	Other	0	A	5 %	
2837.20	Complex cyanides:				
2837.20.10	Sodium cyanotrihydroborate	0	A	FREE	
2837.20.90	Other	0	A	5 %	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES.				
2839.11.00	Metasilicates	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2839.19.00	Other	0	A	FREE	
2839.90	Other:				
2839.90.10	Magnesium silicate ("Florasil")	0	A	FREE	
2839.90.90	Other	0	A	FREE	
28.40	BORATES; PEROXOBORATES (PERBORATES).				
2840.11.00	Anhydrous	0	A	FREE	
2840.19.00	Other	0	A	FREE	
2840.20.00	Other borates	0	A	FREE	
2840.30.00	Peroxoborates (perborates)	0	A	FREE	
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.				
2841.30.00	Sodium dichromate	0	A	FREE	
2841.50	Other chromates and dichromates; peroxochromates				
2841.50.10	Potassium dichromate	0	A	FREE	
2841.50.90	Other	0	A	FREE	
2841.61.00	Potassium permanganate	0	A	FREE	
2841.69.00	Other	0	A	5 %	
2841.70.00	Molybdates	0	A	FREE	
2841.80.00	Tungstates (wolframates)	0	A	FREE	
2841.90	Other				
2841.90.10	Aluminates	0	A	FREE	
2841.90.90	Other	0	A	5 %	
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES.				
2842.10.00	Double or complex silicates, including aluminosilicates, whether or not chemically defined	0	A	FREE	
2842.90	Other:				
2842.90.10	Salts of inorganic acids of non-metallic elements or of peroxoacids not included in other headings	0	A	FREE	
2842.90.20	Double or complex chlorides (chlorosalts)	0	A	5 %	

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2842.90.30	Double or complex iodides (iodosalts)	0	A	5 %	
2842.90.40	Double or complex salts containing sulphur (thiosalts)	0	A	FREE	
2842.90.50	Double or complex phosphates (phosphosalts) and double or complex silicates	0	A	FREE	
2842.90.91	Fulminates, cyanates and thiocyanates	0	A	5 %	
2842.90.99	Other	0	A	FREE	
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.				
2843.10.00	Colloidal precious metals	0	A	5 %	
2843.21.00	Silver nitrate	0	A	FREE	
2843.29.00	Other	0	A	5 %	
2843.30.00	Gold compounds	0	A	5 %	
2843.90	Other compounds; amalgams:				
2843.90.11	Platinum chloride or platinum oxide	0	A	5 %	
2843.90.19	Other	0	A	5 %	
2843.90.21	Palladium chloride	0	A	5 %	
2843.90.29	Other	0	A	5 %	
2843.90.91	Amalgams of precious metals	0	A	5 %	
2843.90.99	Other	0	A	5 %	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.				
2844.10	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds:				
2844.10.10	Ferro-uranium alloys	0	A	10 %	
2844.10.90	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	5 %	
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	10 %	
2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements; Isotopes or compounds; radioactive residues:				
2844.40.10	Radium	0	A	5 %	
2844.40.90	Other	0	A	5 %	
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	5 %	
2845.10.00	Heavy water (deuterium oxide)	0	A	5 %	
2845.90.00	Other	0	A	5 %	
2846.10.00	Cerium compounds	0	A	FREE	
2846.90.00	Other	0	A	5 %	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA.	0	A	FREE	
28.48	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS.				
2848.00.10	Of copper (phosphor copper), containing more than 15 % phosphorus by weight	0	A	5 %	
2848.00.90	Of other metals or non-metallic elements	0	A	5 %	
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2849.10.00	Of calcium	0	A	FREE	
2849.20.00	Of silicon	0	A	FREE	
2849.90.00	Other	0	A	5 %	
28.50	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2850.00.11	Of lithium, aluminium	0	A	5 %	
2850.00.19	Other	0	A	5 %	
2850.00.20	Nitrides	0	A	5 %	
2850.00.30	Azides	0	A	5 %	
2850.00.40	Silicides	0	A	5 %	
2850.00.50	Borides	0	A	5 %	
28.52	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS.				
2852.00.10	Oxides, hydroxides, peroxides, sulphides, polysulphides, cyanide oxides, phosphides, carbides, hydrides, nitrides, azides, silicides and borides, fulminates, cyanates and thiocyanates	0	A	5 %	
2852.00.20	Peptones and other protein substances	0	A	6 %	
2852.00.30	Albuminoidal compounds	0	A	15 %	
2852.00.90	Other	0	A	FREE	
28.53	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.				
2853.00.10	Distilled and conductivity water and water of similar purity	0	A	5 %	
2853.00.20	Bromine cyanide	0	A	FREE	
2853.00.31	Of sodium	0	A	5 %	
2853.00.39	Other	0	A	5 %	
2853.00.91	Cyanogen chloride	0	A	5 %	
2853.00.99	Other	0	A	5 %	
29	Organic chemicals				
29.01	ACYCLIC HYDROCARBONS.				
2901.10	Saturated:				
2901.10.10	Hexane	0	A	FREE	
2901.10.20	Isoctane	0	A	FREE	
2901.10.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2901.21.00	Ethylene	0	A	FREE	
2901.22.00	Propene (propylene)	0	A	FREE	
2901.23.00	Butene (butylene) and isomers thereof	0	A	FREE	
2901.24.00	Buta-1,3-diene and isoprene	0	A	FREE	
2901.29	Other:				
2901.29.10	Acetylene	10	E	9 %	
2901.29.90	Other	0	A	FREE	
29.02	Other:				
2902.11.00	Cyclohexane	0	A	FREE	
2902.19.10	For agricultural use	0	A	FREE	
2902.19.90	Other	0	A	2 %	
2902.20.00	Benzene	0	A	FREE	
2902.30.00	Toluene	0	A	FREE	
2902.41.00	<i>o</i> -Xylene	5	E	FREE	
2902.42.00	<i>m</i> -Xylene	5	E	FREE	
2902.43.00	<i>p</i> -Xylene	5	E	FREE	
2902.44.00	Mixed xylene isomers	5	E	FREE	
2902.50.00	Styrene	0	A	FREE	
2902.60.00	Ethylbenzene	0	A	FREE	
2902.70.00	Cumene	0	A	FREE	
2902.90.00	Other	0	A	FREE	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS.				
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A	FREE	
2903.12.00	Dichloromethane (methylene chloride)	0	A	FREE	
2903.13.00	Chloroform (trichloromethane)	0	A	FREE	
2903.14.00	Carbon tetrachloride	0	A	5 %	
2903.15.00	Ethylene dichloride (ISO) (1, 2-dichloroethane)	0	A	FREE	
2903.19	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2903.19.10	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes	0	A	FREE	
2903.19.90	Other	0	A	FREE	
2903.21.00	Vinyl chloride (chloroethylene)	0	A	FREE	
2903.22.00	Trichloroethylene	0	A	FREE	
2903.23.00	Tetrachloroethylene (perchloroethylene)	0	A	FREE	
2903.29.00	Other	0	A	FREE	
2903.31.00	Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A	FREE	
2903.39	Other:				
2903.39.10	Fluorinated derivatives "HFCs" (Additional Note No 2 to Chapter 29)	0	A	FREE	
2903.39.90	Other	0	A	FREE	
2903.41.00	Trichlorofluoromethane (for example, Freon 11)	0	A	5 %	
2903.42.00	Dichlorodifluoromethane (for example Freon 12)	0	A	5 %	
2903.43.00	Trichlorofluoroethanes (for example Freon 113)	0	A	5 %	
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane (for example Freon 114 and Freon 115)	0	A	5 %	
2903.45	Other derivatives perhalogenated only with fluorine and chlorine				
2903.45.10	Chlorodifluoromethane (for example Freon 22)	0	A	5 %	
2903.45.20	Chlorotrifluoromethane (for example Freon 13)	0	A	5 %	
2903.45.30	Dichlorofluoroethane (for example Freon 21)	0	A	5 %	
2903.45.40	Other chloro-fluoro-carbons "CFCs" (Addiional Note No. 3 of Chapter 29)	0	A	5 %	
2903.45.50	Other hydrocarbons-chloro-fluoro-carbons "HCFCs" (Additional Note No. 4 of Chapter 29)	0	A	5 %	
2903.45.90	Other	0	A	5 %	
2903.46.10	Bromochlorodifluoromethane	0	A	15 %	
2903.46.20	Bromotrifluoromethane	0	A	15 %	
2903.46	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:				
2903.46.30	Dibromotetrafluoroethanes	0	A	15 %	
2903.47.00	Other perhalogenated derivatives	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2903.49.00	Other	0	A	FREE	
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A	FREE	
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	A	FREE	
2903.59.00	Other	0	A	FREE	
2903.61.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A	FREE	
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A	FREE	
2903.69	Other:				
2903.69.10	Bromobenzene	0	A	FREE	
2903.69.90	Other	0	A	FREE	
29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.				
2904.10.00	Derivatives containing only sulphy groups, their salts and ethyl esters	0	A	FREE	
2904.20	Exclusively nitrated or exclusively nitrosated derivatives:				
2904.20.10	Nitroethane; tetranitromethane	0	A	FREE	
2904.20.90	Other	0	A	FREE	
2904.90	Other				
2904.90.10	Chloropicrin	0	A	FREE	
2904.90.90	Other	0	A	FREE	
29.05	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2905.11.00	Methanol (methyl alcohol)	0	A	FREE	
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A	FREE	
2905.13.00	Butan-1-ol (n-butyl alcohol)	0	A	FREE	
2905.14.00	Other butanols	0	A	FREE	
2905.16.00	Octanol (octyl alcohol) and isomers thereof	0	A	FREE	
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A	FREE	
2905.19	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2905.19.10	Sodium methoxide and potassium T-butoxide	0	A	FREE	
2905.19.90	Other	0	A	FREE	
2905.22.00	Acyclic terpene alcohols	0	A	FREE	
2905.29	Other:				
2905.29.10	Allyl alcohol	0	A	FREE	
2905.29.90	Other	0	A	FREE	
2905.31.00	Ethylene glycol (ethanediol)	0	A	FREE	
2905.32.00	Propylene glycol (propane-1, 2-diol)	0	A	FREE	
2905.39.00	Other	0	A	FREE	
2905.41.00	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A	FREE	
2905.42.00	Pentaerythritol	0	A	FREE	
2905.43.00	Mannitol	0	A	FREE	
2905.44.00	D-glucitol (sorbitol)	0	A	FREE	
2905.45.00	Glycerol	5	E	FREE	
2905.49	Other:				
2905.49.10	Glycerol esters	0	A	FREE	
2905.49.90	Other	0	A	5 %	
2905.51.00	Ethchlorvynol (INN)	0	A	FREE	
2905.59.00	Other	0	A	FREE	
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2906.11.00	Menthol	0	A	FREE	
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A	FREE	
2906.13.00	Sterols and inositols	0	A	FREE	
2906.19.00	Other	0	A	FREE	
2906.21.00	Benzyl alcohol	0	A	FREE	
2906.29.00	Other	0	A	FREE	
29.07	PHENOLS; PHENOL-ALCOHOLS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2907.11.00	Phenol (hydroxybenzene) and its salts	0	A	FREE	
2907.12.00	Cresols and their salts	0	A	FREE	
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	0	A	FREE	
2907.15.00	Naphthols and their salts	0	A	FREE	
2907.19.00	Other	0	A	FREE	
2907.21.00	Resorcinol and its salts	0	A	FREE	
2907.22.00	Hydroquinone and its salts	0	A	FREE	
2907.23.00	4, 4'-Isopropylidenediphenol (bisphenol A, diphenylol-propane) and its salts	0	A	FREE	
2907.29	Other:				
2907.29.10	Phenol-alcohols	0	A	FREE	
2907.29.90	Other	0	A	FREE	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS.				
2908.11.00	Pentachlorophenol (ISO)	0	A	FREE	
2908.19.00	Other	0	A	FREE	
2908.91.00	Dinoseb (ISO) and its salts	0	A	FREE	
2908.99.00	Other	0	A	FREE	
29.09	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2909.11.00	Diethyl ether (diethyl oxide)	0	A	FREE	
2909.19.00	Other	0	A	FREE	
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.41.00	2,2'-oxydiethanol (diethylene glycol)	0	A	FREE	
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	0	A	FREE	
2909.49.00	Other	0	A	FREE	
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2910.10.00	Oxirane (ethylene oxide)	0	A	FREE	
2910.20.00	Methyloxirane (propylene oxide)	0	A	FREE	
2910.30.00	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	0	A	FREE	
2910.40.00	Dieldrin (ISO, INN)	0	A	FREE	
2910.90.00	Other	0	A	FREE	
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	0	A	FREE	
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES. PARAFORMALDEHYDE:				
2912.11.00	Methanal (formaldehyde)	0	A	FREE	
2912.12.00	Ethanal (acetaldehyde)	0	A	FREE	
2912.19.00	Other	0	A	FREE	
2912.21.00	Benzaldehyde (benzoic aldehyde)	0	A	FREE	
2912.29.00	Other	0	A	FREE	
2912.30.00	Aldehyde-alcohols	0	A	FREE	
2912.41.00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	A	FREE	
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	A	FREE	
2912.49.00	Other	0	A	FREE	
2912.50.00	Cyclic polymers of aldehydes	0	A	FREE	
2912.60.00	Paraformaldehyde	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12.	0	A	FREE	
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2914.11.00	Acetone	0	A	FREE	
2914.12.00	Butanone (methyl ethyl ketone)	0	A	FREE	
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	0	A	FREE	
2914.19.00	Other	0	A	FREE	
2914.21.00	Camphor	0	A	FREE	
2914.22	Cyclohexanone and methylcyclohexanones:				
2914.22.10	Cyclohexanone	0	A	FREE	
2914.22.20	Methylcyclohexanones	0	A	FREE	
2914.23.00	Ionones and methylionones	0	A	FREE	
2914.29.00	Other	0	A	FREE	
2914.31.00	Phenylacetone (phenylpropan-2-one)	0	A	FREE	
2914.39.00	Other	0	A	FREE	
2914.40	Ketone-alcohols and ketone-aldehydes				
2914.40.10	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	0	A	FREE	
2914.40.90	Other	0	A	FREE	
2914.50.00	Ketone-phenols and ketones with other oxygen function	0	A	FREE	
2914.61.00	Anthraquinone	0	A	FREE	
2914.69.00	Other	0	A	FREE	
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2915.11.00	Formic acid	0	A	FREE	
2915.12.10	Ammonium formate	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2915.12.90	Other	0	A	FREE	
2915.13.00	Esters of formic acid	0	A	FREE	
2915.21.00	Acetic acid	0	A	5 %	
2915.24.00	Acetic anhydride	0	A	FREE	
2915.29	Other:				
2915.29.10	Ammonium acetates	0	A	FREE	
2915.29.90	Other	0	A	FREE	
2915.31.00	Ethyl acetate	0	A	FREE	
2915.32.00	Vinyl acetate	0	A	FREE	
2915.33.00	n-Butyl acetate	0	A	FREE	
2915.36.00	Dinoseb (ISO) acetate	0	A	FREE	
2915.39.00	Other	0	A	FREE	
2915.40.00	Mono-, di- or trichloroacetic acids, their salts and esters	0	A	FREE	
2915.50.00	Propionic acid, its salts and esters	0	A	FREE	
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	0	A	FREE	
2915.70.00	Palmitic acid, stearic acid, their salts and esters	0	A	FREE	
2915.90	Other:				
2915.90.10	Acetyl chloride	0	A	FREE	
2915.90.90	Other	0	A	FREE	
29.16	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXY-ACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2916.11.00	Acrylic acid and its salts	0	A	FREE	
2916.12.00	Esters of acrylic acid	0	A	FREE	
2916.13.00	Methacrylic acid and its salts	0	A	FREE	
2916.14.00	Esters of methacrylic acid	0	A	FREE	
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	0	A	FREE	
2916.19.00	Other	0	A	FREE	
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2916.31.00	Benzoic acid; its salts and esters	0	A	FREE	
2916.32.00	Benzoyl peroxide and benzoyl chloride	0	A	FREE	
2916.34.00	Phenylacetic acid and its salts	0	A	FREE	
2916.35.00	Esters of phenylacetic acid	0	A	FREE	
2916.36.00	Binapacryl (ISO)	0	A	FREE	
2916.39.00	Other	0	A	FREE	
29.17	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2917.11.00	Oxalic acid, its salts and esters	0	A	FREE	
2917.12.00	Adipic acid, its salts and esters	0	A	FREE	
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	0	A	FREE	
2917.14.00	Maleic anhydride	0	A	FREE	
2917.19.00	Other	0	A	FREE	
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	
2917.32.00	Diethyl orthophthalates	—	A	FREE	
2917.33.00	Dinonyl or didecyl orthophthalates	0	A	FREE	
2917.34.00	Other esters of orthophthalic acid	0	A	FREE	
2917.35.00	Phthalic anhydride	0	A	FREE	
2917.36.00	Terephthalic acid and its salts	0	A	FREE	
2917.37.00	Dimethyl terephthalate	0	A	FREE	
2917.39.00	Other	0	A	FREE	
29.18	CARBOXYLIC ACIDS WITH PHENOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2918.11.00	Lactic acid, its salts and esters	0	A	FREE	
2918.12.00	Tartaric acid	0	A	FREE	
2918.13.00	Salts and esters of tartaric acid	0	A	FREE	
2918.14.00	Citric acid	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2918.15.00	Salts and esters of citric acid	0	A	FREE	
2918.16.00	Gluconic acid, its salts and esters	0	A	FREE	
2918.18.00	Chlorobenzilate (ISO)	0	A	FREE	
2918.19	Other:				
2918.19.10	Phenylglycolic acid (mandelic acid), its salts and esters	0	A	FREE	
2918.19.90	Other	0	A	FREE	
2918.21.00	Salicylic acid and its salts	0	A	FREE	
2918.22.00	O-Acetylsalicylic acid, its salts and esters	0	A	FREE	
2918.23.00	Other esters of salicylic acid and their salts	0	A	FREE	
2918.29.10	Gallic acid	0	A	FREE	
2918.29.90	Other	0	A	FREE	
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	
2918.91.00	2,4,5-T (ISO) (2,4,5 trichlorophenoxyacetic acid), its salts and esters	0	A	FREE	
2918.99.00	Other	0	A	FREE	
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2919.10.00	Tris(2,3-dibromopropyl) phosphate	0	A	FREE	
2919.90.00	Other	0	A	FREE	
29.20	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	A	FREE	
2920.19.00	Other	0	A	FREE	
2920.90	Other				
2920.90.10	Diethyl, trimethyl, triethyl or dimethyl phosphite	0	A	FREE	
2920.90.90	Other	0	A	FREE	
29.21	AMINE-FUNCTION COMPOUNDS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2921.11.00	Methylamine, di- or trimethylamine and their salts	0	A	FREE	
2921.19	Other:				
2921.19.10	2-Chloro-N,N-dimethylpropylamine	0	A	FREE	
2921.19.90	Other	0	A	FREE	
2921.21.00	Ethylenediamine and its salts	0	A	FREE	
2921.22.00	Hexamethylenediamine and its salts	0	A	FREE	
2921.29.00	Other	0	A	FREE	
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A	FREE	
2921.41.00	Aniline and its salts	0	A	FREE	
2921.42.00	Aniline derivatives and their salts	0	A	FREE	
2921.43.00	Toluidines and their derivatives; salts thereof	—	A	FREE	
2921.44.00	Diphenylamine and its derivatives; salts thereof	0	A	FREE	
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A	FREE	
2921.46.00	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phenethylamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A	FREE	
2921.49	Other:				
2921.49.10	Eticyclidine (PCE)	0	A	FREE	
2921.49.90	Other	0	A	FREE	
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A	FREE	
2921.59.00	Other	0	A	FREE	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS.				
2922.11.00	Monoethanolamine and its salts:	0	A	FREE	
2922.12.00	Diethanolamine and its salts	0	A	FREE	
2922.13.00	Triethanolamine and its salts	0	A	FREE	
2922.14.00	Dextropropoxyphene (INN) and its salts	0	A	FREE	
2922.19	Other				
2922.19.10	Ethyldiethanolamine or methyldiethanolamine	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2922.19.90	Other	0	A	FREE	
2922.21.00	Aminonaphthosulphonic acids and their salts	0	A	FREE	
2922.29.00	Other	0	A	FREE	
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	FREE	
2922.39.00	Other	0	A	FREE	
2922.41.00	Lysine and its esters; salts thereof	0	A	FREE	
2922.42.00	Glutamic acid and its salts	0	A	FREE	
2922.43.00	Anthranilic acid and its salts	0	A	FREE	
2922.44.00	Tilidine (INN) and its salts	0	A	FREE	
2922.49.00	Other	0	A	FREE	
2922.50	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:				
2922.50.10	Aminoacetaldehyde dimethylacetal	0	A	FREE	
2922.50.20	2, 5 Dimethoxyamphetamine and 3, 4, 5 - Trimethoxyamphetamine (TMA)	0	A	FREE	
2922.50.90	Other	0	A	FREE	
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED.				
2923.10.00	Choline and its salts	0	A	FREE	
2923.20.00	Lecithins and other phosphoaminolipids	0	A	FREE	
2923.90	Other:				
2923.90.10	2-Dimethylaminoisopropyl chloride HCL	0	A	FREE	
2923.90.90	Other	0	A	FREE	
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID.				
2924.11.00	Meprobamate (INN)	0	A	FREE	
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0	A	FREE	
2924.19.10	Formamide	0	A	FREE	
2924.19.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2924.21.00	Ureines and their derivatives; salts thereof	0	A	FREE	
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A	FREE	
2924.24.00	Ethinamate (INN)	0	A	FREE	
2924.29.00	Other	0	A	FREE	
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS.				
2925.11.00	Saccharin and its salts	0	A	FREE	
2925.12.00	Glutethimide (INN)	0	A	FREE	
2925.19	Other:				
2925.19.10	Phthalimide	0	A	FREE	
2925.19.90	Other	0	A	FREE	
2925.21.00	Chlordimeform (ISO)	0	A	FREE	
2925.29.00	Other	0	A	FREE	
29.26	NITRILE-FUNCTION COMPOUNDS.				
2926.10.00	Acrylonitrile	0	A	FREE	
2926.20.00	1-Cyanoguanidine (dicyandiamide)	0	A	FREE	
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A	FREE	
2926.90	Other:				
2926.90.10	Acetonitrile	0	A	FREE	
2926.90.90	Other	0	A	FREE	
2927.00.00	DIAZO-, AZO- AND AZOXY-COMPOUNDS.	0	A	FREE	
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE.	0	A	FREE	
29.29	COMPOUNDS WITH OTHER NITROGEN FUNCTION.				
2929.10.00	Isocyanates	0	A	FREE	
2929.90.00	Other	0	A	FREE	
29.30	ORGANO-SULPHUR COMPOUNDS.				
2930.20.00	Thiocarbamates and dithiocarbamates	0	A	FREE	
2930.30.00	Thiuram mono-, di- or tetrasulphides	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2930.40.00	Methionine	0	A	FREE	
2930.50.00	Captafol (ISO) and methamidophos (ISO)	—	A	FREE	
2930.90	Other				
2930.90.10	Thiodiglycol	0	A	FREE	
2930.90.90	Other	0	A	FREE	
29.31	OTHER ORGANO-INORGANIC COMPOUNDS.				
2931.00.10	Tetraethyllead	0	A	6 %	
2931.00.20	Organo-arsenic compounds	0	A	6 %	
2931.00.90	Other	0	A	FREE	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY.				
2932.11.00	Tetrahydrofuran	0	A	FREE	
2932.12.00	2-Furaldehyde (furfuraldehyde)	0	A	FREE	
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A	FREE	
2932.19	Other:				
2932.19.10	Furan	0	A	FREE	
2932.19.90	Other	0	A	FREE	
2932.21.00	Coumarin, methylcoumarins and ethylcoumarins	0	A	FREE	
2932.29.00	Other lactones	0	A	FREE	
2932.91.00	Isosafrole	0	A	FREE	
2932.92.00	1-(1, 3 -Benzodioxol-5-yl) propan-2-one	0	A	FREE	
2932.93.00	Piperonal	0	A	FREE	
2932.94.00	Safrole	0	A	FREE	
2932.95.00	Tetrahydrocannabinols (all isomers)	0	A	FREE	
2932.99.00	Other	0	A	FREE	
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY.				
2933.11.00	Phenazone (antipyrin) and its derivatives	0	A	FREE	
2933.19.00	Other	0	A	FREE	
2933.21.00	Hydantoin and its derivatives	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2933.29.00	Other	0	A	FREE	
2933.31.00	Pyridine and its salts	0	A	FREE	
2933.32.00	Piperidine and its salts	0	A	FREE	
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phen-cyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trime-peridine (INN); salts thereof	0	A	8 %	
2933.39	Other:				
2933.39.10	Isonicotinic acid and its derivatives	0	A	FREE	
2933.39.90	Other	0	A	6 %	
2933.41.00	Levorphanol (INN) and its salts	0	A	FREE	
2933.49.00	Other	0	A	FREE	
2933.52.00	Malonylurea (barbituric acid) and its salts	0	A	FREE	
2933.53.00	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), pheno-barbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0	A	FREE	
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	0	A	FREE	
2933.55	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof				
2933.55.10	Methaqualone (INN)	0	A	FREE	
2933.55.20	Mecloqualone (INN)	0	A	FREE	
2933.55.90	Other	0	A	FREE	
2933.59.00	Other	0	A	FREE	
2933.61.00	Melamine	0	A	FREE	
2933.69.00	Other	0	A	FREE	
2933.71.00	6-Hexanolactam (epsilon-caprolactam)	0	A	FREE	
2933.72.00	Clobazam (INN) and methyprylon (INN)	0	A	FREE	
2933.79.00	Other lactams	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A	FREE	
2933.99	Other:				
2933.99.10	Phencyclidine (PCP), rolicyclidine (PHP), thenocyclidine (TCP)	0	A	FREE	
2933.99.20	Indol, 4-benzyloxyindol, 4-methoxyindol	0	A	FREE	
2933.99.90	Other	0	A	FREE	
29.34	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS.				
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A	FREE	
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A	FREE	
2934.30.00	Compounds containing in the structure a phenol-thiazine ring-system (whether or not hydrogenated), not further fused	0	A	FREE	
2934.91.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A	FREE	
2934.99.10	Sultones and sultams	0	A	FREE	
2934.99.20	Isatoic anhydride	0	A	6 %	
2934.99.90	Other	0	A	FREE	
2935.00.00	SULPHONAMIDES	0	A	FREE	
29.36	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, ADD INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.				
2936.21.00	Vitamin A and its derivatives	0	A	FREE	
2936.22.00	Vitamin B1 and its derivatives	0	A	FREE	
2936.23.00	Vitamin B2 and its derivatives	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0	A	FREE	
2936.25.00	Vitamin B6 and its derivatives	0	A	FREE	
2936.26.00	Vitamin B12 and its derivatives	0	A	FREE	
2936.27.00	Vitamin C and its derivatives	0	A	FREE	
2936.28.00	Vitamin E and its derivatives	0	A	FREE	
2936.29.00	Other vitamins and their derivatives	0	A	FREE	
2936.90.00	Other, including natural concentrates	0	A	FREE	
29.37	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES.				
2937.11.00	Somatotropin, its derivatives and structural analogues	0	A	FREE	
2937.12.00	Insulin and its salts	0	A	FREE	
2937.19	Other:				
2937.19.10	Pituitary (anterior) or similar hormones and their derivatives	0	A	FREE	
2937.19.90	Other	0	A	5 %	
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	FREE	
2937.22.00	Halogenated derivatives of corticosteroidal hormones	0	A	FREE	
2937.23.00	Oestrogens and progestogens	0	A	FREE	
2937.29.00	Other	0	A	5 %	
2937.31.00	Epinephrine	0	A	5 %	
2937.39.00	Other	0	A	5 %	
2937.40.00	Amino-acid derivatives	0	A	5 %	
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	5 %	
2937.90.00	Other	0	A	5 %	
29.38	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				
2938.10.00	Rutoside (rutin) and its derivatives	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2938.90.00	Other	0	A	5 %	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				
2939.11	Concentrate of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof				
2939.11.10	Morphine	0	A	FREE	
2939.11.20	Hydromorphone (Dihydromorphinone)	0	A	FREE	
2939.11.30	Heroin (Diacetylmorphine)	0	A	FREE	
2939.11.90	Other	0	A	5 %	
2939.19.00	Other	0	A	5 %	
2939.20.00	Alkaloids of quina (cinchona) and their derivatives; salts thereof	0	A	FREE	
2939.30.00	Caffeine and its salts	0	A	FREE	
2939.41.00	Ephedrine and its salts	0	A	FREE	
2939.42.00	Pseudoephedrine (INN) and its salts	0	A	FREE	
2939.43.00	Cathine (INN) and its salts	0	A	FREE	
2939.49.00	Other	0	A	FREE	
2939.51.00	Fenethylamine (INN) and its salts	0	A	FREE	
2939.59.00	Other	0	A	FREE	
2939.61.00	Ergometrine (INN) and its salts	0	A	FREE	
2939.62.00	Ergotamine (INN) and its salts	0	A	FREE	
2939.63.00	Lysergic acid and its salts	0	A	5 %	
2939.69.00	Other	0	A	5 %	
2939.91	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof				
2939.91.10	Cocaine, its salts and derivatives	0	A	5 %	
2939.91.20	Emetine, its salts and derivatives	0	A	5 %	
2939.91.30	Diethyltryptamine (DET) and dimethyltryptamine (DMT)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2939.91.40	LSD, mescaline, psilocin	0	A	FREE	
2939.91.90	Other	0	A	FREE	
2939.99	Other:				
2939.99.10	Nicotine and its salts	0	A	FREE	
2939.99.90	Other	0	A	FREE	
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39.	0	A	6 %	
29.41	ANTIBIOTICS.				
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	FREE	
2941.20.00	Streptomycins and their derivatives; salts thereof	0	A	FREE	
2941.30.00	Tetracyclines and their derivatives; salts thereof	0	A	FREE	
2941.40.00	Chloramphenicol and its derivatives; salts thereof	0	A	FREE	
2941.50.00	Erythromycin and its derivatives; salts thereof	0	A	FREE	
2941.90.00	Other	0	A	FREE	
2942.00.00	OTHER ORGANIC COMPOUNDS.	0	A	FREE	
30	Pharmaceutical products				
30.01	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3001.20	EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS.				
3001.20.10	Royal jelly for organo-therapeutic uses	0	A	FREE	
3001.20.90	Other	0	A	FREE	
3001.90	Other:				
3001.90.10	Heparin and its salts	0	A	FREE	
3001.90.20	Glands and other organs, dried, whether or not powdered	0	A	FREE	
3001.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.				
3002.10	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:				
3002.10.10	Antisera	0	A	FREE	
3002.10.21	Gamma-globulin	0	A	FREE	
3002.10.22	Normal human immunoglobulin	0	A	FREE	
3002.10.23	Haemoglobin	0	A	FREE	
3002.10.29	Other	0	A	FREE	
3002.20.00	Vaccines for human medicine	0	A	FREE	
3002.30	Vaccines for veterinary medicine:				
3002.30.10	Vaccines against foot and mouth disease	0	A	FREE	
3002.30.90	Other	0	A	FREE	
3002.90	Other:				
3002.90.10	Toxins, cultures of micro-organisms and similar products, including ferments (other than yeasts)	0	A	FREE	
3002.90.90	Other	0	A	FREE	
30.03	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE.				
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	—	A	FREE	
3003.20.00	Containing other antibiotics	—	A	FREE	
3003.31.00	Containing insulin	0	A	FREE	
3003.39.00	Other	—	A	FREE	
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	—	A	FREE	
3003.90.00	Other	—	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
30.04	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE.	—			
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
3004.10.10	For veterinary use	5	C	FREE	
3004.10.90	Other	5	C	FREE	
3004.20	Containing other antibiotics:				
3004.20.10	For veterinary use	5	C	FREE	
3004.20.90	Other	5	C	FREE	
3004.31.00	Containing insulin	5	C	FREE	
3004.32	Containing corticosteroid hormones, their derivatives or structural analogues:				
3004.32.10	For veterinary use	5	C	FREE	
3004.32.90	Other	5	C	FREE	
3004.39	Other:				
3004.39.10	For veterinary use	5	C	FREE	
3004.39.90	Other	5	C	FREE	
3004.40	Containing alkaloids or derivates thereof but not containing hormones, other products of heading 29.37 or antibiotics:				
3004.40.10	For veterinary use	5	E	FREE	
3004.40.90	Other	5	C	FREE	
3004.50	Other medicaments containing vitamins or other products of heading 29.36:				
3004.50.10	For veterinary use	5	C	FREE	
3004.50.90	Other	5	C	FREE	
3004.90	Other:				
3004.90.10	For veterinary use	5	C	FREE	
3004.90.91	Antimalarial, antidyentery and anthelmintic medicaments	5	C	FREE	
3004.90.92	Anaesthetics	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3004.90.93	Rehydration salts or sugars, whether or not in solution	5	C	FREE	
3004.90.99	Other	5	C	FREE	
30.05	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES.				
3005.10.00	Adhesive dressings and other articles having an adhesive layer	0	A	FREE	
3005.90	Other:				
3005.90.10	Cotton swabs	5	C	9 %	
3005.90.90	Other	5	C	FREE	
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER.				
3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:				
3006.10.10	Catgut and similar suture materials	0	A	FREE	
3006.10.90	Other	0	A	FREE	
3006.20.00	Blood-grouping reagents	0	A	FREE	
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:				
3006.30.10	Opacifying preparations for X-ray examinations	0	A	FREE	
3006.30.21	Of microbial origin	0	A	FREE	
3006.30.29	Other	0	A	FREE	
3006.40	Dental cements and other dental fillings; bone reconstruction cements				
3006.40.11	Gold for use in dentistry	0	A	FREE	
3006.40.19	Other	0	A	FREE	
3006.40.90	Other	0	A	FREE	
3006.50.00	First-aid boxes and kits	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A	FREE	
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A	11 %	
3006.91.00	Appliances identifiable for ostomy use	0	A	6 %	
3006.92.00	Waste pharmaceuticals	15	E	11 %	
31	Fertilisers				
3101.00.10	Animal or vegetable fertilisers, whether or not mixed together, not chemically treated	0	A	FREE	
3101.00.90	Other	0	A	FREE	
31.02	MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS.				
3102.10.00	Urea, whether or not in aqueous solution	0	A	FREE	
3102.21.00	Ammonium sulphate	0	A	FREE	
3102.29.00	Other	0	A	FREE	
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	0	A	FREE	
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A	FREE	
3102.50	Sodium nitrate:				
3102.50.10	Containing 16,3 % or more by weight of nitrogen	0	A	FREE	
3102.50.90	Other	0	A	FREE	
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A	FREE	
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A	FREE	
3102.90.00	Other, including mixtures not specified in the foregoing subheadings	0	A	FREE	
31.03	MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC.				
3103.10.00	Superphosphates	5	E	FREE	
3103.90.00	Other	0	A	FREE	
31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC.				
3104.20.00	Potassium chloride	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3104.30	Potassium sulphate:				
3104.30.10	Containing more than 52 % by weight of potassium oxide	0	A	FREE	
3104.30.90	Other	0	A	FREE	
3104.90	Other:				
3104.90.10	Potassium and magnesium sulphate containing more than 30 % by weight of potassium oxide	0	A	FREE	
3104.90.90	Other	0	A	FREE	
31.05	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILIZERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG.				
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A	FREE	
3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	C	FREE	
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate):				
3105.30.10	Containing more than 8 mg of arsenic pentoxide per kilo	0	A	FREE	
3105.30.90	Other	0	A	FREE	
3105.40	Ammonium dihydrogenorthophosphate (mono-ammonium phosphate) whether or not mixed with diammonium hydrogenorthophosphate (diammonium phosphate):				
3105.40.10	Containing more than 9 mg arsenic pentoxide per kilo	0	A	FREE	
3105.40.90	Other	0	A	FREE	
3105.51.00	Containing nitrates and phosphates	5	C	FREE	
3105.59.00	Other	5	C	FREE	
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium	5	E	FREE	
3105.90.00	Other	5	C	FREE	
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks				
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3201.10.00	Quebracho extract	0	A	FREE	
3201.20.00	Wattle extract (acacia)	0	A	FREE	
3201.90	Other:				
3201.90.10	Oak or chestnut extracts	0	A	FREE	
3201.90.90	Other	0	A	FREE	
32.02	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING.				
3202.10.00	Synthetic organic tanning substances	0	A	FREE	
3202.90.00	Other	0	A	FREE	
32.03	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN.				
3203.00.10	Natural indigo	0	A	FREE	
3203.00.90	Other	0	A	FREE	
32.04	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.				
3204.11	Disperse dyes and preparations based thereon:				
3204.11.11	On a backing of polyolefins	0	A	15 %	
3204.11.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.11.13	On a backing of rubber	0	A	FREE	
3204.11.19	Other	0	A	FREE	
3204.11.90	Other	0	A	FREE	
3204.12	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon				
3204.12.11	On a backing of polyolefins	0	A	14 %	
3204.12.12	On a backing of halogenated polyolefins	0	A	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3204.12.13	On a backing of rubber	0	A	FREE	
3204.12.19	Other	0	A	FREE	
3204.12.90	Other	0	A	FREE	
3204.13	Basic dyes and preparations based thereon:				
3204.13.11	On a backing of polyolefins	0	A	14 %	
3204.13.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.13.13	On a backing of rubber	0	A	FREE	
3204.13.19	Other	0	A	FREE	
3204.13.90	Other	0	A	FREE	
3204.14	Direct dyes and preparations based thereon:				
3204.14.11	On a backing of polyolefins	0	A	15 %	
3204.14.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.14.13	On a backing of rubber	0	A	FREE	
3204.14.19	Other	0	A	FREE	
3204.14.90	Other	0	A	FREE	
3204.15	Vat dyes (including those usable in that state as pigments) and preparations based thereon				
3204.15.11	On a backing of polyolefins	0	A	15 %	
3204.15.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.15.13	On a backing of rubber	0	A	FREE	
3204.15.19	Other	0	A	FREE	
3204.15.90	Other	0	A	FREE	
3204.16	Reactive dyes and preparations based thereon:				
3204.16.11	On a backing of polyolefins	0	A	14 %	
3204.16.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.16.13	On a backing of rubber	0	A	FREE	
3204.16.19	Other	0	A	FREE	
3204.16.90	Other	0	A	FREE	
3204.17	Pigments and preparations based thereon:				
3204.17.11	On a backing of polyolefins	0	A	14 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3204.17.12	On a backing of halogenated polyolefins	0	A	FREE	
3204.17.13	On a backing of rubber	0	A	FREE	
3204.17.19	Other	0	A	FREE	
3204.17.90	Other	0	A	FREE	
3204.19	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:				
3204.19.11	On a backing of polyolefins	0	A	14 %	
3204.19.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.19.13	On a backing of rubber	0	A	FREE	
3204.19.19	Other	0	A	FREE	
3204.19.90	Other	0	A	FREE	
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	0	A	FREE	
3204.90.00	Other	0	A	FREE	
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES.	0	A	6 %	
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.				
3206.11	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter:				
3206.11.10	Powdered	0	A	FREE	
3206.11.21	On a backing of polyolefins	0	A	14 %	
3206.11.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.11.23	On a backing of rubber	0	A	FREE	
3206.11.29	Other	0	A	FREE	
3206.19	Other:				
3206.11.90	Other	0	A	FREE	
3206.19.10	Powdered	0	A	FREE	
3206.19.21	On a backing of polyolefins	0	A	14 %	
3206.19.22	On a backing of halogenated polyolefins	0	A	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3206.19.23	On a backing of rubber	0	A	FREE	
3206.19.29	Other	0	A	FREE	
3206.19.90	Other	0	A	FREE	
3206.20	Pigments and preparations based on chromium compounds:				
3206.20.10	Powdered	0	A	FREE	
3206.20.21	On a backing of polyolefins	0	A	14 %	
3206.20.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.20.23	On a backing of rubber	0	A	FREE	
3206.20.29	Other	0	A	FREE	
3206.20.90	Other	0	A	FREE	
3206.41	Ultramarine and preparations based thereon:				
3206.41.10	Powdered	0	A	FREE	
3206.41.21	On a backing of polyolefins	0	A	14 %	
3206.41.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.41.23	On a backing of rubber	0	A	FREE	
3206.41.29	Other	0	A	FREE	
3206.41.90	Other	0	A	FREE	
3206.42	Lithopone and other pigments and preparations based on zinc sulphide:				
3206.42.10	Powdered	0	A	FREE	
3206.42.21	On a backing of polyolefins	0	A	14 %	
3206.42.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.42.23	On a backing of rubber	0	A	FREE	
3206.42.29	Other	0	A	FREE	
3206.42.90	Other	0	A	FREE	
3206.49	Other:				
3206.49.10	Powdered	0	A	FREE	
3206.49.21	On a backing of polyolefins	0	A	14 %	
3206.49.22	On a backing of halogenated polyolefins	0	A	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3206.49.23	On a backing of rubber	0	A	FREE	
3206.49.29	Other	0	A	FREE	
3206.49.30	Metallic powders used as pigments, excluding gold and silver	0	A	FREE	
3206.49.90	Other	0	A	FREE	
3206.50	Inorganic products of a kind used as luminophores:				
3206.50.10	Powdered	0	A	FREE	
3206.50.90	Other	0	A	FREE	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES.				
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	FREE	
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A	FREE	
3207.30.00	Liquid polishes (lustres) and similar preparations	0	A	FREE	
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	0	A	FREE	
32.08	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER.				
3208.10	Based on polyesters:				
3208.10.11	Aerosols	15	G	6 %	
3208.10.11A	Only oven drying anti-rust enamel paints, for coating metal strips	0	A	6 %	
3208.10.11B	Only those put up in aerosol containers	15	E	6 %	
3208.10.12	For screen printing	—	A	FREE	
3208.10.19	Other	15	G	10 %	
3208.10.19A	Only oven drying anti-rust enamel paints, for coating metal strips	0	A	10 %	
3208.10.21	For leather	15	G	6 %	
3208.10.22	Insulating materials for electrical installations	15	G	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3208.10.23	For artists	15	G	11 %	
3208.10.24	For coating the inside of food containers	15	G	FREE	
3208.10.29	Other	15	G	10 %	
3208.10.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.10.29B	Only those put up in aerosol containers	15	E	10 %	
3208.10.30	Solutions as defined in note 4 to this chapter, without pigmenting or colouring	0	A	FREE	
3208.20	Based on acrylic or vinyl polymers:				
3208.20.11	In aerosols	15	E	6 %	
3208.20.12	For screen printing	15	G	FREE	
3208.20.19	Other	15	G	10 %	
3208.20.21	For leather	15	G	6 %	
3208.20.22	Insulating materials for electrical installations	15	G	11 %	
3208.20.23	For artists	15	G	11 %	
3208.20.24	For coating the inside of food containers	15	G	FREE	
3208.20.29	Other	15	G	10 %	
3208.20.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.20.29B	Only those put up in aerosol containers	15	E	10 %	
3208.20.30	Solutions as defined in note 4 to this Chapter, without pigmenting or colouring	0	A	FREE	
3208.90	Other:				
3208.90.11	In aerosols	15	E	6 %	
3208.90.12	For screen printing	15	G	FREE	
3208.90.19	Other	15	G	10 %	
3208.90.19A	Only epoxyphenolic paints and varnishes for sanitary use	0	A	10 %	
3208.90.21	For leather	15	G	6 %	
3208.90.22	Insulating materials for electrical installations	15	G	11 %	
3208.90.23	For artists	15	G	11 %	
3208.90.24	For coating the inside of food containers	—	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3208.90.29	Other	15	G	10 %	
3208.90.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.90.29B	Only epoxyphenolic paints and varnishes for sanitary use	0	A	10 %	
3208.90.30	Solutions as defined in note 4 to this Chapter, without pigmenting or colouring	0	A	FREE	
32.09	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM.				
3209.10	Based on acrylic or vinyl polymers:				
3209.10.11	For screen printing	15	H	FREE	
3209.10.19	Other	15	H	10 %	
3209.10.21	For leather	15	H	6 %	
3209.10.22	Insulating materials for electrical installations	15	H	11 %	
3209.10.23	For artists	15	H	11 %	
3209.10.29	Other	15	H	10 %	
3209.90	Other:				
3209.90.11	For screen printing	15	G	FREE	
3209.90.19	Other	15	G	10 %	
3209.90.21	For leather	15	G	6 %	
3209.90.22	Insulating materials for electrical installations	15	G	11 %	
3209.90.23	For artists	15	G	11 %	
3209.90.29	Other	15	G	10 %	
32.10	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER.				
3210.00.11	Water or distempers	15	E	10 %	
3210.00.19	Other	15	E	10 %	
3210.00.21	For leather	15	E	6 %	
3210.00.22	Insulating materials for electrical installations	15	E	10 %	
3210.00.23	For artists	15	E	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3210.00.29	Other	15	E	10 %	
3210.00.90	Other	15	E	6 %	
3210.00.90A	Only prepared water pigments of a kind used for finishing leather	0	A	6 %	
3211.00.00	PREPARED DRIERS	0	A	FREE	
32.12	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS; STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE.				
3212.10.00	Stamping foils	0	A	6 %	
3212.90	Other:				
3212.90.11	Of aluminium	5	E	FREE	
3212.90.19	Other	0	A	FREE	
3212.90.21	Dyes of the household type for dyeing textiles of a kind manufactured in Panama (excluding natural indigo for washing)	5	E	14 %	
3212.90.22	Dyes of the household type for dyeing footwear of a kind manufactured in Panama	5	E	14 %	
3212.90.23	Dyes of the household type not manufactured in Panama	5	E	6 %	
3212.90.29	Other	5	E	6 %	
3212.90.30	Laundry bluing (natural indigo)	5	E	11 %	
3212.90.90	Other	5	E	6 %	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS.				
3213.10	Colours in sets:				
3213.10.10	Sets of distempers (tempera paints)	5	E	6 %	
3213.10.20	Preparations suitable for children's amusement	5	E	6 %	
3213.10.90	Other	5	E	11 %	
3213.90	Other:				
3213.90.10	Artists' colours and preparations.	5	E	11 %	
3213.90.20	Distempers (tempera paints)	5	E	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3213.90.30	Preparations suitable for children's amusement	5	E	6 %	
3213.90.90	Other	5	E	11 %	
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS AND THE LIKE.				
3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings				
3214.10.11	Of a kind used in building	0	A	6 %	
3214.10.11A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.12	Coachbuilders'	0	A	6 %	
3214.10.12A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.19	Other	0	A	6 %	
3214.10.19A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.21	Sealing wax for office use or for bottles in plates, sticks or similar forms	0	A	11 %	
3214.10.29	Other	0	A	6 %	
3214.10.31	Coachbuilders' surfacing preparations	5	E	6 %	
3214.10.39	Other	5	E	FREE	
3214.10.90	Other	0	A	6 %	
3214.90.00	Other	5	C	6 %	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.				
3215.11.00	Black	10	E	6 %	
3215.11.00A	Only for offset printing, retouching negatives for printing and screen-printing.	0	A	6 %	
3215.19.00	Other	10	H	15 %	
3215.19.00A	Only for offset printing, retouching negatives for printing and screen-printing.	0	A	15 %	
3215.90	Other:				
3215.90.10	Inks for tattooing (marking) animals	0	A	5 %	
3215.90.20	Ink for coding machines	0	A	FREE	
3215.90.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations				
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS.				
3301.12.00	Of orange	0	A	FREE	
3301.13.00	Of lemon	0	A	FREE	
3301.19.00	Other	0	A	FREE	
3301.24.00	Of peppermint (<i>Mentha piperita</i>)	0	A	FREE	
3301.25.00	Of other mints	0	A	FREE	
3301.29	Other:				
3301.29.10	Of vanilla	0	A	FREE	
3301.29.90	Other	0	A	FREE	
3301.30.00	Resinoids	0	A	FREE	
3301.90	Other:				
3301.90.10	Terpenic by-products of the deterpenation of essential oils	0	A	FREE	
3301.90.20	Aromatic aqueous distillates, put up for retail sale	0	A	10 %	
3301.90.31	Of a CIF value of less than USD 4,43 per litre.	0	A	15 %	
3301.90.39	Other (of a CIF value of USD 4,43 or more per litre)	0	A	10 %	
3301.90.90	Other	0	A	FREE	
33.02	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.				
3302.10	Of a kind used in the food or drink industries:				
3302.10.11	Bitters, tinctures and flavouring matter for the industrial preparation of alcoholic beverages	5	E	FREE	
3302.10.12	Concentrates for the industrial preparation of alcoholic beverages, with a non-alcoholic content higher than that permitted in drinkable products for retail sale	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3302.10.19	Other	5	E	FREE	
3302.10.91	Other preparations based on extracts of aromatic bitters, of an alcoholic strength by volume not exceeding 0,5 % vol, used to flavour alcoholic beverages	5	E	6 %	
3302.10.99	Other	5	E	FREE	
3302.90	Other:				
3302.90.10	Of a kind used in the tobacco industry	0	A	5 %	
3302.90.20	Of a kind used in the soap industry	5	C	FREE	
3302.90.30	Of a kind used in the perfume industry (perfumes, eau de cologne, orange flower water and the like)	5	C	FREE	
3302.90.90	Other	—	A	FREE	
33.03	PERFUMES AND TOILET WATERS.				
3303.00.11	Of a CIF value of less than USD 22,38 per litre.	15	A	14 %	
3303.00.19	Other (of a CIF value of USD 22,38 or more per litre)	15	A	5 %	
3303.00.21	Of a CIF value of less than USD 4,43 per litre.	15	A	14 %	
3303.00.29	Other (of a CIF value of USD 4,43 or more per litre)	15	A	5 %	
33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.				
3304.10.00	Lip make-up preparations	15	C	6 %	
3304.20	Eye make-up preparations				
3304.20.10	Eye-shadow of a CIF value of USD 30,00 or more per kilo gross	15	C	5 %	
3304.20.90	Other	15	C	6 %	
3304.30.00	Manicure or pedicure preparations	15	E	6 %	
3304.91	Powders, whether or not compressed:				
3304.91.10	Face powder of a CIF value of USD 30,00 or more per kilo gross	15	C	5 %	
3304.91.20	Body (talcum) powder of a CIF value of USD 10,00 or more per kilo gross	15	C	5 %	
3304.91.90	Other	15	C	6 %	
3304.99	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3304.99.11	Face creams of a CIF value of USD 15,00 or more per kilo gross	15	G	5 %	
3304.99.12	Body creams (for body and hands) of a CIF value of USD 10,00 or more per kilo gross, other than manicure and pedicure preparations	15	G	5 %	
3304.99.19	Other	15	G	6 %	
3304.99.20	Skin toners	15	G	11 %	
3304.99.30	Sunscreen or suntan preparations	15	G	8 %	
3304.99.90	Other	15	G	5 %	
33.05	PREPARATIONS FOR USE ON THE HAIR.				
3305.10	Shampoos:				
3305.10.10	Cream (paste, solid or semi-solid)	15	G	6 %	
3305.10.20	Liquid, whether or not medicated	15	G	6 %	
3305.20.00	Preparations for permanent waving or straightening	15	E	6 %	
3305.30.00	Hair lacquers	15	G	6 %	
3305.90	Other:				
3305.90.11	Pomades, perfumed	15	C	6 %	
3305.90.12	Pomades, not perfumed	15	C	6 %	
3305.90.19	Other	15	C	6 %	
3305.90.20	Dyes and bleaches used on the hair	15	C	6 %	
3305.90.90	Other	15	C	6 %	
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES.				
3306.10	Dentifrices:				
3306.10.10	Medicated	15	C	11 %	
3306.10.90	Other	15	C	15 %	
3306.20.00	Yarn used to clean between the teeth (dental floss)	15	E	3 %	
3306.90	Other:				
3306.90.10	Mouthwashes and dental rinses	15	C	14 %	
3306.90.20	Other preparations for freshening the breath	15	C	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3306.90.90	Other	15	C	11 %	
33.07	PRE-SHAVE, SHAVING OR AFTERSHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES.				
3307.10	Pre-shave, shaving or aftershave preparations:				
3307.10.10	Shaving creams and foams	15	E	6 %	
3307.10.21	Based on denatured alcohols (e.g. Bay Rum, Menticol and the like)	15	E	5 %	
3307.10.22	Other lotions and eau de cologne of a CIF value of USD 4,43 or more per litre	15	E	5 %	
3307.10.29	Other lotions and eau de cologne	15	E	15 %	
3307.10.90	Other	15	E	11 %	
3307.20	Personal deodorants and anti-perspirants:				
3307.20.10	Of a CIF value of USD 15,00 or more per kilo gross	15	G	5 %	
3307.20.90	Other	15	G	15 %	
3307.30.00	Perfumed bath salts and other bath preparations	15	E	11 %	
3307.41.00	'Agarbatti' and other odoriferous preparations which operate by burning	15	E	11 %	
3307.49	Other:				
3307.49.10	Room deodorisers, sprays and the like presented in aerosol containers	15	C	15 %	
3307.49.90	Other	15	C	11 %	
3307.90	Other:				
3307.90.10	Wadding, felt and nonwovens, impregnated, coated or covered with perfume	15	E	5 %	
3307.90.20	Wadding, felt and nonwovens, impregnated, coated or covered with cosmetics	15	E	6 %	
3307.90.30	Depilatories	15	E	11 %	
3307.90.40	Toiletry preparations for animals, whether or not medicated	15	E	11 %	
3307.90.90	Other	15	E	11 %	
3307.90.90A	Only contact lens solutions or artificial eye solutions, including artificial tears	5	E	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
34	Soap; organic surface-active agents; washing preparations; lubricating preparations; artificial waxes; prepared waxes; polishing or scouring preparations; candles and similar articles, modelling pastes; "dental waxes" and dental preparations with a basis of plaster				
34.01	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.				
3401.11	For cosmetic use (including medicated products):				
3401.11.10	Bath, beauty or scented soap, whether or not containing abrasives, deodorant soap, glycerine bath soap, whether or not containing bacteriostatic substances; organic surface-active preparations used as bath, beauty or deodorant soap, whether or not containing bacteriostatic substances	15	G	15 %	
3401.11.10A	Only medicated, other than disinfectant	5	G	15 %	
3401.11.10B	Only organic surface-active products and preparations for use as soap	10	G	15 %	
3401.11.20	For shaving	15	E	6 %	
3401.11.30	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	15	E	5 %	
3401.11.30A	Only medicated, other than disinfectant	5	G	5 %	
3401.11.40	Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent for cosmetic use	5	E	6 %	
3401.11.90	Other	15	G	6 %	
3401.11.90A	Only organic surface-active products and preparations for use as soap	10	G	6 %	
3401.19	Other:				
3401.19.10	Soaps and products used as soaps, for washing	15	G	15 %	
3401.19.20	Gelatinised, used as lubricating material	15	G	11 %	
3401.19.30	Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	15	G	6 %	
3401.19.40	With abrasives	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3401.19.90	Other	15	G	10 %	
3401.20	Soap in other forms:				
3401.20.10	In powder, flakes, shavings, granules or globules, other than for cosmetic use	15	G	15 %	
3401.20.20	For cosmetic use, whether or not containing bacteriostatic substances	15	G	15 %	
3401.20.30	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	15	G	5 %	
3401.20.30A	Only liquid soap, medicated (other than disinfectant)	5	G	5 %	
3401.20.90	Other	15	G	15 %	
3401.30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up in packings for retail sale, whether or not containing soap:				
3401.30.10	Cream, other than liquids	15	G	FREE	
3401.30.90	Other	15	G	15 %	
34.02	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS), AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.				
3402.11	Anionic:				
3402.11.10	For agricultural or veterinary use	0	A	FREE	
3402.11.21	Liquids or pastes	0	A	15 %	
3402.11.29	Other	0	A	15 %	
3402.11.90	Other	—	A	FREE	
3402.12	Cationic:				
3402.12.10	For agricultural or veterinary use	0	A	FREE	
3402.12.21	Liquids or pastes	0	A	15 %	
3402.12.29	Other	0	A	15 %	
3402.12.90	Other	0	A	FREE	
3402.13	Non-ionic:				
3402.13.10	For agricultural or veterinary use	0	A	FREE	
3402.13.21	Liquids or pastes	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3402.13.29	Other	0	A	15 %	
3402.13.90	Other	0	A	FREE	
3402.19	Other:				
3402.19.10	For agricultural or veterinary use	0	A	FREE	
3402.19.21	Liquids or pastes	0	A	14 %	
3402.19.29	Other	0	A	15 %	
3402.19.90	Other	0	A	FREE	
3402.20	Preparations put up for retail sale:				
3402.20.11	Liquids, other than cleaning and de-greasing preparations for glass (glass windcreens or window glass) based on quaternary ammonium and other surface-active agents	15	G	15 %	
3402.20.12	In powder, flakes, shavings, granules and globules	15	G	15 %	
3402.20.13	Cleaning and de-greasing preparations for glass (glass windcreens or window glass) based on quaternary ammonium	15	G	15 %	
3402.20.19	Other	15	G	FREE	
3402.20.21	Preparations for pre-washing or soaking; bleaching agents for clothes	15	G	15 %	
3402.20.29	Other	15	G	FREE	
3402.20.30	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	G	15 %	
3402.20.90	Other	15	G	FREE	
3402.90	Other:				
3402.90.10	Adjuvants for dyeing and brightening of textiles	5	G	11 %	
3402.90.21	Liquids, other than in aerosols	15	G	15 %	
3402.90.22	In powder, flakes, shavings, granules and globules	15	G	15 %	
3402.90.29	Other	15	G	FREE	
3402.90.30	Auxiliary preparations for pre-washing or bleaching textile products	15	G	15 %	
3402.90.40	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	G	15 %	
3402.90.50	For agricultural or veterinary use	5	G	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3402.90.50A	Only washing preparations and cleaning preparations	15	G	5 %	
3402.90.90	Other	—	A	FREE	
34.03	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.				
3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	0	A	FREE	
3403.19	Other:				
3403.19.10	Lubricating oils for refrigeration compressors	0	A	6 %	
3403.19.20	Other lubricating greases	0	A	10 %	
3403.19.90	Other	0	A	11 %	
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	—	A	FREE	
3403.99	Other:				
3403.99.10	Lubricating oils for refrigeration compressors	0	A	6 %	
3403.99.20	Lubricating greases	0	A	6 %	
3403.99.90	Other	0	A	11 %	
34.04	ARTIFICIAL WAXES AND PREPARED WAXES.				
3404.20.00	Of poly(oxyethylene) (polyethylene glycol)	0	A	FREE	
3404.90.00	Other	0	A	FREE	
34.05	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04.				
3405.10.00	Polishes, creams and similar preparations for footwear or leather	15	E	15 %	
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3405.30.00	Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E	11 %	
3405.40.00	Scouring pastes and powders and other scouring preparations	15	G	15 %	
3405.90	Other:				
3405.90.10	Waxes mixed with, dispersed in or dissolved in a liquid medium	15	E	FREE	
3405.90.20	Metal polishes	5	E	FREE	
3405.90.90	Other	15	E	15 %	
3405.90.90A	Only waxes containing solvents or emulsified, not containing other added substances	0	A	15 %	
34.06	CANDLES, TAPERS AND THE LIKE.				
3406.00.10	Birthday candles	15	H	10 %	
3406.00.90	Other	15	H	15 %	
34.07	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE).				
3407.00.10	Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5	C	5 %	
3407.00.20	Preparations known as "dental wax" or as "dental impression compounds"	5	C	6 %	
3407.00.30	Modelling pastes of a kind put up for children's amusement	5	C	6 %	
3407.00.90	Other	5	C	6 %	
35	Albuminoidal substances; modified starches; glues; enzymes				
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES.				
3501.10.00	Casein	0	A	FREE	
3501.9	Other:				
3501.90.10	Casein glues	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3501.90.90	Other	5	E	FREE	
35.02	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80 % WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES.				
3502.11.00	Dried	0	A	FREE	
3502.19.00	Other	0	A	FREE	
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	0	A	15 %	
3502.90.00	Other	0	A	15 %	
35.03	GELATIN, WHETHER OR NOT IN SQUARE OR RECTANGULAR SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED, AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 35.01.				
3503.00.11	Gelatine-based jelly	0	A	FREE	
3503.00.12	Gelatine in powder or in flakes, not containing added sweetening matter or otherwise flavoured	0	A	FREE	
3503.00.19	Other	0	A	FREE	
3503.00.20	Isinglass and other glues of animal origin	15	E	FREE	
3503.00.90	Other	15	E	15 %	
3503.00.90A	Only gelatine and derivatives thereof	0	A	15 %	
35.04	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED.				
3504.00.10	Isolated soya proteins	0	A	6 %	
3504.00.20	Other preparations intended for consumption	0	A	6 %	
3504.00.90	Other	0	A	6 %	
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES.				
3505.10	Dextrins and other modified starches:				
3505.10.10	Dextrins	0	A	FREE	
3505.10.20	Inedible cassava (manioc) starch	5	E	10 %	
3505.10.30	Starches, esterified or etherified	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3505.10.40	Edible starches	5	E	FREE	
3505.10.90	Other	—	A	FREE	
3505.20.00	Glues	10	E	FREE	
35.06	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG.				
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	E	10 %	
3506.91.00	Glues based on polymers of headings 3901 to 3913 or on rubber	—	A	FREE	
3506.99.00	Other	15	C	FREE	
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3507.10.00	Rennet and concentrates thereof.	0	A	FREE	
3507.90	Other:				
3507.90.10	"Pure" enzymes (separate); enzymatic concentrates	0	A	FREE	
3507.90.21	Edible prepared enzymes	0	A	FREE	
3507.90.29	Other	0	A	FREE	
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations				
3601.00.00	PROPELLENT POWDERS.	0	A	11 %	
3602.00.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS.	10	E	11 %	
3602.00.00A	Only based on ammonium nitrate	15	E	11 %	
36.03	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.				
3603.00.10	Detonators for firearm cartridges	0	A	6 %	
3603.00.90	Other	0	A	11 %	
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS, AND OTHER PYROTECHNIC ARTICLES.				
3604.10	Fireworks:				
3604.10.10	Pyrotechnical toys	15	E	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3604.10.90	Other	15	E	14 %	
3604.90	Other:				
3604.90.10	Signalling devices	15	E	11 %	
3604.90.30	Underwater torches	15	E	6 %	
3604.90.90	Other	15	E	14 %	
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04.	15	E	15 %	
36.06	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.				
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette lighters or similar lighters and of a capacity not exceeding 300 cm ³	15	E	11 %	
3606.90	Other:				
3606.90.10	Ferro-cerium and other pyrophoric alloys in all forms	5	E	11 %	
3606.90.21	Metaldehyde (meta fuel) and hexamethylenetetramine (hexamine) put up in tablets, sticks or similar forms	15	E	6 %	
3606.90.29	Other	15	E	11 %	
3606.90.30	Textile tinder	15	E	11 %	
3606.90.90	Other	15	E	11 %	
37	Photographic or cinematographic goods				
37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITIZED, UNEXPOSED, WHETHER OR NOT IN PACKS.				
3701.10.00	For X-rays	0	A	11 %	
3701.20.00	Instant print film	10	E	5 %	
3701.30.00	Other plates and film, with any side exceeding 255 mm:	—	A	FREE	
3701.91.00	For colour photography (polychrome)	10	E	FREE	
3701.99.00	Other	10	E	FREE	
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITIZED, UNEXPOSED.				
3702.10.00	For X-rays	0	A	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3702.31	For colour photography (polychrome)				
3702.31.10	Instant print film	10	E	5 %	
3702.31.90	Other	10	E	5 %	
3702.32	Other, with silver halide emulsion:				
3702.32.10	For photography	10	E	FREE	
3702.32.20	Instant print film	10	E	5 %	
3702.32.90	Other, including microfilm	10	E	11 %	
3702.39	Other:				
3702.39.10	For photography	10	E	5 %	
3702.39.20	Industrial film and photomechanical film	10	E	FREE	
3702.39.30	Instant print film	10	E	5 %	
3702.39.90	Other, including microfilm	10	E	11 %	
3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):				
3702.41.10	For photography	10	E	5 %	
3702.41.20	Instant print film	10	E	5 %	
3702.41.90	Other	10	E	11 %	
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:				
3702.42.10	For photography	10	E	5 %	
3702.42.20	Instant print film	10	E	5 %	
3702.42.90	Other	10	E	11 %	
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m:				
3702.43.10	For photography	10	C	5 %	
3702.43.20	Instant print film	10	E	5 %	
3702.43.90	Other	10	C	11 %	
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm:				
3702.44.10	For photography	10	C	5 %	
3702.44.20	Instant print film	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3702.44.90	Other	10	C	11 %	
3702.51.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	E	5 %	
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m	10	E	5 %	
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	E	5 %	
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	C	5 %	
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	5 %	
3702.56.00	Of a width exceeding 35 mm	10	E	5 %	
3702.91	Of a width not exceeding 16 mm:				
3702.91.10	For photography	10	E	5 %	
3702.91.90	Other	10	E	11 %	
3702.93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:				
3702.93.10	For photography	10	E	5 %	
3702.93.90	Other	10	E	11 %	
3702.94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:				
3702.94.10	For photography	10	E	5 %	
3702.94.90	Other	10	E	11 %	
3702.95	Of a width exceeding 35 mm:				
3702.95.10	For photography	10	E	5 %	
3702.95.90	Other	10	E	11 %	
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.				
3703.10.00	In rolls of a width exceeding 610 mm	10	E	FREE	
3703.20.00	Other, for colour photography (polychrome)	0	A	FREE	
3703.90.00	Other	10	E	FREE	
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3704.00.10	Paper, paperboard and textiles, exposed but not developed	10	E	11 %	
3704.00.20	Cinematographic films	10	E	FREE	
3704.00.30	X-ray plates and film	10	E	11 %	
3704.00.90	Other	10	E	FREE	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM.				
3705.10.00	For offset reproduction	10	E	FREE	
3705.9	Other:				
3705.90.10	X-ray	10	E	11 %	
3705.90.90	Other	10	E	FREE	
37 06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUND-TRACK.				
3706.10	Of a width of 35 mm or more:				
3706.10.10	Filmed in the Republic of Panama	5	E	FREE	
3706.10.20	Educational; personal or private	5	E	FREE	
3706.10.91	For re-export, without being screened in the Republic of Panama	5	E	6 %	
3706.10.99	Other	5	E	6 %	
3706.90	Other:				
3706.90.10	Filmed in the Republic of Panama	5	E	FREE	
3706.90.20	Educational; personal or private	5	E	FREE	
3706.90.30	For re-export, without being screened in the Republic of Panama	5	E	6 %	
3706.90.91	Of a width not exceeding 8 mm	5	E	6 %	
3706.90.95	Of a width from 9 mm to 16 mm	5	E	6 %	
3706.90.99	Other	5	E	6 %	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE.				
3707.10.00	Sensitising emulsions	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3707.90	Other:				
3707.90.91	Toner	0	A	10 %	
3707.90.99	Other	0	A	FREE	
38	Miscellaneous chemical products				
38.01	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES.				
3801.10.00	Artificial graphite	0	A	FREE	
3801.20.00	Colloidal or semi-colloidal graphite	0	A	FREE	
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A	11 %	
3801.90.00	Other	0	A	11 %	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.				
3802.10.00	Activated carbon	0	A	FREE	
3802.90	Other:				
3802.90.10	Activated bauxite	0	A	6 %	
3802.90.90	Other	0	A	FREE	
3803.00.00	TALL OIL, WHETHER OR NOT REFINED.	0	A	FREE	
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03.	0	A	FREE	
38.05	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT.				
3805.10	Gum, wood or sulphate turpentine oils:				
3805.10.10	Turpentine	5	E	6 %	
3805.10.90	Other	5	E	FREE	
3805.90.00	Other	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
38.06	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.				
3806.10.00	Rosin and resin acids	5	E	FREE	
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	E	FREE	
3806.30.00	Ester gums	0	A	FREE	
3806.90.00	Other	5	E	FREE	
38.07	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH.				
3807.00.10	Wood tar and wood tar oils	0	A	6 %	
3807.00.20	Creosote; acetone oil; wood naphtha	0	A	FREE	
3807.00.31	Brewers'	0	A	11 %	
3807.00.39	Other	0	A	6 %	
3807.00.90	Other	0	A	11 %	
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS (FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)).				
3808.50.00	Goods mentioned in subheading note 1 to this Chapter:	5	G	5 %	
3808.50.00A	Only rodenticides	10	E	5 %	
3808.50.00B	Only disinfectants	15	G	5 %	
3808.50.00C	Only fungicides based on chromated copper arsenate, of a kind used for preserving wood, in containers holding 125 kg or more	0	A	5 %	
3808.50.00D	Only insecticides put up as pastilles or candles which operate by burning, and fly-papers	10	E	5 %	
3808.50.00E	Only other insecticides (other than insecticides put up as pastilles or candles which operate by burning, and fly-papers)	5	E	5 %	
3808.91	Insecticides				
3808.91.10	For agricultural use	5	G	FREE	
3808.91.20	Paper impregnated with insecticides	5	G	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3808.91.20A	Only fly-papers	10	E	6 %	
3808.91.91	Coils or wicks which operate by burning	10	E	9 %	
3808.91.92	Fly-papers	10	E	6 %	
3808.91.99	Other	5	G	10 %	
3808.92	Fungicides:				
3808.92.10	For agricultural use	5	G	FREE	
3808.92.20	For livestock	5	G	FREE	
3808.92.90	Other	—	A	FREE	
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators	5	G	FREE	
3808.94	Disinfectants				
3808.94.10	For agricultural use	15	G	FREE	
3808.94.20	For livestock	15	G	FREE	
3808.94.91	Based on surface-active agents of quaternary ammonium, pine oil or other odoriferous substances, put up for retail sale	15	E	15 %	
3808.94.92	Concentrated active bases, not put up for retail sale, put up in packings holding 190 kg or more	15	G	FREE	
3808.94.99	Other	15	G	15 %	
3808.99	Other:				
3808.99.11	For agricultural use	10	G	FREE	
3808.99.12	Glue-coated traps, whether or not containing toxic substances	10	G	6 %	
3808.99.19	Other	10	G	6 %	
3808.99.91	For agricultural use	5	G	FREE	
3808.99.92	For livestock	5	G	FREE	
3808.99.99	Other	5	G	6 %	
38.09	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3809.10.00	With a basis of amylaceous substances	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3809.91.00	Of a kind used in the textile or like industries	5	C	FREE	
3809.92.00	Of a kind used in the paper or like industries	5	E	FREE	
3809.93.00	Of a kind used in the leather or like industries	5	E	6 %	
38.10	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS.				
3810.10	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:				
3810.10.11	In acid-based solutions	0	A	FREE	
3810.10.19	Other	0	A	FREE	
3810.10.90	Other	0	A	FREE	
3810.90.00	Other	0	A	FREE	
38.11	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS.				
3811.11	Based on lead compounds:				
3811.11.10	For mixing with motor spirit	5	C	6 %	
3811.11.90	Other	5	C	6 %	
3811.19	Other:				
3811.19.10	For mixing with motor spirit	5	C	6 %	
3811.19.90	Other	5	C	6 %	
3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals	0	A	FREE	
3811.29.00	Other	0	A	FREE	
3811.90.00	Other	5	C	6 %	
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICIZERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3812.10.00	Prepared rubber accelerators	0	A	FREE	
3812.20.00	Compound plasticisers for rubber or plastics	5	E	11 %	
3812.30.00	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0	A	FREE	
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES.	0	A	11 %	
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS.				
3814.00.10	Organic composite solvents and thinners for the goods of Chapter 32	5	E	FREE	
3814.00.90	Other	0	A	11 %	
3814.00.90A	Only solvents and thinners	5	E	11 %	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3815.11.00	With nickel or nickel compounds as the active substance	0	A	FREE	
3815.12.00	With precious metal or precious-metal compounds as the active substance	0	A	FREE	
3815.19.00	Other	0	A	FREE	
3815.90.00	Other	—	A	FREE	
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01.	0	A	FREE	
38.17	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02.				
3817.00.10	Mixed alkylbenzenes	0	A	FREE	
3817.00.20	Mixed alkyl naphthalenes	0	A	FREE	
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS.	0	A	FREE	
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	10	C	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS.	5	E	11 %	
3821.00.00	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS.	—	A	FREE	
38.22	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS.				
3822.00.10	Strips for determining capillary blood glucose levels and glucose or acetone levels in urine	0	A	FREE	
3822.00.90	Other	0	A	FREE	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS.				
3823.11.00	Stearic acid	0	A	10 %	
3823.12.00	Oleic acid	0	A	FREE	
3823.13.00	Tall oil fatty acids	0	A	FREE	
3823.19	Other:				
3823.19.10	Fatty acids for the preparation of animal feed	0	A	10 %	
3823.19.20	Behenic acid	0	A	FREE	
3823.19.90	Other	0	A	15 %	
3823.70	Industrial fatty alcohols:				
3823.70.10	Of a waxy character	0	A	FREE	
3823.70.90	Other	0	A	FREE	
38.24	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS FOR THE CHEMICAL OR ALLIED INDUSTRIES, INCLUDING MIXTURES OF NATURAL PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3824.10.00	Prepared binders for foundry moulds or cores	0	A	FREE	
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	0	A	FREE	
3824.40	Prepared additives for cements, mortars or concretes:				
3824.40.10	Microsilica hydration-control agents and rust inhibitors	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.40.90	Other	0	A	10 %	
3824.50.00	Non-refractory mortars and concretes	0	A	FREE	
3824.60.00	Sorbitol other than of subheading 2905.44	0	A	15 %	
3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)				
3824.71.10	Azeotropes of the kind defined in additional Note No 1 to Chapter 38	0	A	11 %	
3824.71.80	Other azeotropes of the kind defined in additional Note No 2 to Chapter 38	0	A	5 %	
3824.71.90	Other	0	A	5 %	
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A	11 %	
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)	0	A	11 %	
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0	A	5 %	
3824.75.00	Containing carbon tetrachloride	10	E	7 %	
3824.76.00	Containing 1,1,1-trichloroethane (methylchloroform)	10	E	7 %	
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane	0	A	11 %	
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0	A	7 %	
3824.79	Other:				
3824.79.10	Azeotropes	0	A	11 %	
3824.79.90	Other	0	A	11 %	
3824.81.00	Containing oxirane (ethylene oxide)	10	E	7 %	
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10	E	7 %	
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate	10	E	7 %	
3824.90	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.90.10	Anti-scaling preparations, anti-rust preparations	10	E	15 %	
3824.90.20	Water-insoluble petroleum sulfonates	10	E	6 %	
3824.90.30	Additives to harden varnishes or glues	0	A	FREE	
3824.90.40	Ink removers; stencil correctors; correction fluids	0	A	11 %	
3824.90.50	Compounded extenders for paints	10	E	FREE	
3824.90.60	Copying pastes with a basis of gelatine for coating printing machine rollers, colloidal alumina	10	E	FREE	
3824.90.70	Naphthenic acids, their water-insoluble salts and their esters	0	A	FREE	
3824.90.91	Fusel oil	10	E	6 %	
3824.90.92	Dippel's oil	10	E	6 %	
3824.90.93	Salt for curing or salting	10	E	6 %	
3824.90.94	De-horning chemicals	10	E	5 %	
3824.90.95	Mineral oil containing silica; thickeners distilled from petroleum; monomorillonite with organic coating; 40 % chlorinated paraffin; 70 % chlorinated paraffin; preparations with a basis of benzoyl peroxide; colloidal magnesium-aluminium silicate; sodium aluminosilicate; emulsifiers; cleaning solutions not containing surface-active agents; emulsifying salts; foam inhibitors; chemical preparations for the manufacture of inks not put up for retail sale; naphthenic acids, their water-insoluble salts and their esters	10	E	FREE	
3824.90.97	Titanates in organic solvents	10	E	FREE	
3824.90.99	Other	10	E	7 %	
3824.90.99A	Only preparations for rubber or plastics, not elsewhere specified or included	0	A	7 %	
3824.90.99B	Only gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A	7 %	
3824.90.99C	Only preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A	7 %	
3824.90.99D	Only additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A	7 %	
3824.90.99E	Only other inorganic preparations, including mixtures of trace elements	0	A	7 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.90.99F	Only fluids with a basis of diphenyl for use as refrigerants	0	A	7 %	
3824.90.99G	Only articles producing a lighting effect for signalling and safety purposes	0	A	7 %	
38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.				
3825.10.00	Municipal waste	10	E	7 %	
3825.20.00	Sewage sludge	10	E	7 %	
3825.30.00	Clinical waste	10	E	7 %	
3825.41.00	Halogenated	10	E	11 %	
3825.49.00	Other	10	E	11 %	
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	E	11 %	
3825.61.00	Mainly containing organic constituents	10	E	11 %	
3825.69	Other:				
3825.69.10	Ammoniacal gas liquors and spent oxide	10	E	6 %	
3825.69.20	Antibiotics manufacturing waste	10	E	FREE	
3825.69.90	Other	10	E	11 %	
3825.90.00	Other	10	E	7 %	
39	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF.				
39.01	POLYMERS OF ETHYLENE, IN PRIMARY FORMS.				
3901.10	Polyethylene having a specific density of less than 0.94:				
3901.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.10.90	Other	0	A	FREE	
3901.20	Polyethylene having a specific density of 0.94 or more:				
3901.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.20.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3901.30	Ethylene-vinyl acetate copolymers				
3901.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.30.90	Other	0	A	FREE	
3901.90	Other:				
3901.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.90.90	Other	0	A	FREE	
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.				
3902.10	Polypropylene:				
3902.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.10.90	Other	0	A	FREE	
3902.20	Polyisobutylene:				
3902.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.20.90	Other	0	A	FREE	
3902.30	Propylene copolymers:				
3902.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.30.90	Other	0	A	FREE	
3902.90	Other:				
3902.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.90.90	Other	0	A	FREE	
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS.				
3903.11	Expandable				
3903.11.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.11.90	Other	0	A	FREE	
3903.19	Other:				
3903.19.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3903.19.90	Other	0	A	FREE	
3903.20	Styrene-acrylonitrile (SAN) copolymers:				
3903.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.20.90	Other	0	A	FREE	
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers:				
3903.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.30.90	Other	0	A	FREE	
3903.90	Other:				
3903.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.90.90	Other	0	A	FREE	
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.				
3904.10	Poly (vinyl chloride), not mixed with any other substances:				
3904.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.10.90	Other	0	A	FREE	
3904.21	Non-plasticised:				
3904.21.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	
3904.21.90	Other	—	A	FREE	
3904.22	Plasticised				
3904.22.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.22.90	Other	—	A	FREE	
3904.30	Vinyl chloride-vinyl acetate copolymers:				
3904.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.30.90	Other	0	A	FREE	
3904.40	Other vinyl chloride copolymers:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3904.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.40.90	Other	0	A	FREE	
3904.50	Vinylidene chloride polymers:				
3904.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.50.90	Other	0	A	FREE	
3904.61	Polytetrafluoroethylene:				
3904.61.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.61.90	Other	0	A	FREE	
3904.69	Other:				
3904.69.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.69.90	Other	0	A	FREE	
3904.90	Other:				
3904.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.90.90	Other	0	A	FREE	
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.				
3905.12.00	In aqueous dispersion	0	A	FREE	
3905.19.00	Other	0	A	FREE	
3905.21.00	In aqueous dispersion	0	A	FREE	
3905.29.00	Other	0	A	FREE	
3905.30	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups				
3905.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3905.30.90	Other	0	A	FREE	
3905.91	Copolymers:				
3905.91.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3905.91.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3905.99	Other:				
3905.99.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3905.99.90	Other	0	A	FREE	
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS.				
3906.10	Poly(methyl methacrylate):				
3906.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3906.10.90	Other	0	A	FREE	
3906.90	Other:				
3906.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3906.90.90	Other	0	A	FREE	
39.07	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.				
3907.10	Polyacetals:				
3907.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.10.90	Other	0	A	FREE	
3907.20	Other polyethers:				
3907.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.20.90	Other	0	A	FREE	
3907.30	Epoxy resins:				
3907.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.30.90	Other	0	A	FREE	
3907.40	Polycarbonates:				
3907.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.40.90	Other	0	A	FREE	
3907.50	Alkyd resins:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3907.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	
3907.50.90	Other	—	A	FREE	
3907.60	Poly(ethylene terephthalate)				
3907.60.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.60.90	Other	0	A	FREE	
3907.70.00	Poly(lactic acid)	0	A	FREE	
3907.91	Unsaturated:				
3907.91.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	
3907.91.90	Other	—	A	FREE	
3907.99	Other:				
3907.99.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	
3907.99.90	Other	—	A	FREE	
39.08	POLYAMIDES IN PRIMARY FORMS.				
3908.10	Polyamide-6, -11, -12, -6, 6, -6, 9, -6,10 or -6,12:				
3908.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3908.10.90	Other	0	A	FREE	
3908.90	Other:				
3908.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3908.90.90	Other	0	A	FREE	
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.				
3909.10	Urea resins; thiourea resins:				
3909.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.10.90	Other	0	A	FREE	
3909.20	Melamine resins				
3909.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3909.20.90	Other	0	A	FREE	
3909.30	Other amino-resins				
3909.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.30.90	Other	0	A	FREE	
3909.40	Phenolic resins:				
3909.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.40.90	Other	0	A	FREE	
3909.50	Polyurethanes:				
3909.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.50.90	Other	0	A	FREE	
39.10	SILICONES IN PRIMARY FORMS.				
3910.00.11	Silicone rubber	0	A	FREE	
3910.00.19	Other	0	A	FREE	
3910.00.91	Silicone rubber	0	A	FREE	
3910.00.99	Other	0	A	FREE	
39.11	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:				
3911.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3911.10.90	Other	0	A	FREE	
3911.90	Other:				
3911.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3911.90.90	Other	0	A	FREE	
39.12	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3912.11.00	Non-plasticised	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3912.12.00	Plasticised	0	A	FREE	
3912.20	Cellulose nitrates (including collodions):				
3912.20.10	Collodions and celloidin	0	A	FREE	
3912.20.20	Celluloid	0	A	6 %	
3912.20.90	Other	0	A	FREE	
3912.31.00	Carboxymethylcellulose and its salts	0	A	FREE	
3912.39.00	Other	0	A	FREE	
3912.90.00	Other	0	A	FREE	
39.13	NATURAL POLYMERS (FOR EXAMPLE ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3913.10.00	Alginic acid, its salts and esters	0	A	FREE	
3913.90	Other:				
3913.90.10	Chemical derivatives of natural rubber	0	A	FREE	
3913.90.90	Other	0	A	FREE	
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS.	0	A	FREE	
39.15	WASTE, PARINGS AND SCRAP, OF PLASTIC.				
3915.10.00	Of polymers of ethylene	0	A	FREE	
3915.20.00	Of polymers of styrene	0	A	FREE	
3915.30.00	Of polymers of vinyl chloride	0	A	FREE	
3915.90.00	Of other plastics	0	A	FREE	
39.16	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER, OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.				
3916.10	Of polymers of ethylene:				
3916.10.10	Corrugated roofing sheets	15	G	10 %	
3916.10.10A	Exclusively flexible, of a thickness not exceeding 0,10 mm, neither printed nor metallised	0	A	10 %	
3916.10.10B	Exclusively other flexible products made of polyethylene	15	H	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3916.10.90	Other	0	A	6 %	
3916.10.90A	Exclusively monofilaments	5	E	6 %	
3916.20	Of polymers of vinyl chloride:				
3916.20.10	Vinyl cords for screens and windows	0	A	12 %	
3916.20.20	Corrugated roofing sheets	0	A	10 %	
3916.20.20A	Exclusively flexible, of a thickness exceeding 400 microns	10	G	10 %	
3916.20.90	Other	—	A	FREE	
3916.90	Of other plastics:				
3916.90.10	Corrugated roofing sheets	0	A	10 %	
3916.90.90	Other	0	A	6 %	
3916.90.90A	Exclusively monofilaments (other than nylon)	5	E	6 %	
39.17	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC.				
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials:				
3917.10.10	Sausage casings	0	A	FREE	
3917.10.90	Other	0	A	FREE	
3917.21	Of polymers of ethylene:				
3917.21.11	For "Tetra pack" containers	15	E	FREE	
3917.21.19	Other	15	E	15 %	
3917.21.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.21.30	Specially for irrigation systems	15	E	FREE	
3917.21.90	Other	15	E	11 %	
3917.22	Of polymers of propylene				
3917.22.11	For "Tetra pack" containers	15	E	FREE	
3917.22.19	Other	15	E	15 %	
3917.22.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.22.30	Specially for irrigation systems	15	E	FREE	
3917.22.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3917.23	Of polymers of vinyl chloride:				
3917.23.11	For "Tetra pack" containers	15	E	FREE	
3917.23.19	Other	15	E	15 %	
3917.23.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.23.30	Specially for irrigation systems	15	E	FREE	
3917.23.90	Other	5	E	10 %	
3917.23.90A	Exclusively tubes made of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallised, with an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	E	10 %	
3917.29	Of other plastics:				
3917.29.11	For "Tetra pack" containers	15	E	FREE	
3917.29.19	Other	15	E	15 %	
3917.29.20	Specially for irrigation systems	15	E	FREE	
3917.29.90	Other	15	E	11 %	
3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:				
3917.31.10	Fitted with threaded ends for connection ("hosepipes")	5	E	FREE	
3917.31.90	Other	5	E	6 %	
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings:				
3917.32.10	Sausage casings	0	A	FREE	
3917.32.20	Specially for irrigation systems	—	A	FREE	
3917.32.90	Other	5	E	6 %	
3917.32.90A	Exclusively casings of poly(vinylidene chloride) (PVDC), printed	0	A	6 %	
3917.32.90B	Exclusively tubes (hoses) made of polyethylene, with an external diameter no less than 12,5 mm but no more than 51 mm (other than strips fitted with drip emitters for drip irrigation systems)	15	E	6 %	
3917.32.90C	Exclusively tubes (hoses) made of poly(vinyl chloride) (PVC), with an external diameter of no less than 12,5 mm but no more than 51 mm	15	E	6 %	
3917.33	Other, not reinforced or otherwise combined with other materials, with fittings				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3917.33.10	Specially for irrigation systems	—	A	FREE	
3917.33.90	Other	5	E	11 %	
3917.33.90A	Exclusively tubes (hoses) made of polyethylene or of poly(vinyl chloride) (PVC) with an external diameter of 12,5 mm or more but no more than 51 mm	15	E	11 %	
3917.39	Other:				
3917.39.10	With fittings	5	E	11 %	
3917.39.91	Sausage casings	5	E	FREE	
3917.39.92	Specially for irrigation systems	5	E	FREE	
3917.39.99	Other	5	E	6 %	
3917.40.00	Fittings	—	A	FREE	
39.18	FLOOR COVERINGS MADE OF PLASTIC, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS MADE OF PLASTIC, AS DEFINED IN NOTE 9 TO THIS CHAPTER.				
3918.10	Of polymers of vinyl chloride:				
3918.10.10	Slabs, floor tiles and other tiles	10	E	5 %	
3918.10.20	Other floor coverings, in rolls	10	E	6 %	
3918.10.90	Other	10	E	6 %	
3918.90	Of other plastics:				
3918.90.10	Slabs, floor tiles and other tiles	10	E	5 %	
3918.90.20	Other floor coverings, in rolls	10	E	6 %	
3918.90.90	Other	10	E	5 %	
39.19	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS.				
3919.10	In rolls of a width not exceeding 20 cm				
3919.10.10	For electrical use	15	E	5 %	
3919.10.10A	Exclusively of a width not exceeding 10 cm	10	E	5 %	
3919.10.90	Other	15	E	15 %	
3919.10.90A	Exclusively of a width not exceeding 10 cm	10	E	15 %	
3919.90	Other:				
3919.90.10	Polypropylene in rolls	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3919.90.20	Polypropylene in sheets larger than 19" × 25"	0	A	FREE	
3919.90.30	Poly(vinyl chloride) in rolls or sheets larger than 19" × 25"	0	A	FREE	
3919.90.40	Polyesters in rolls or in sheets larger than 19" × 25"	0	A	FREE	
3919.90.90	Other	0	A	10 %	
39.20	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS.				
3920.10	Of polymers of ethylene:				
3920.10.10	In rolls, not printed	—	A	FREE	
3920.10.90	Other	15	G	15 %	
3920.10.90A	Exclusively flexible, of polyethylene, high density, "twist" type	0	A	15 %	
3920.10.90B	Exclusively other flexible, of polyethylene, high density, "twist" type	15	H	15 %	
3920.10.90C	Exclusively of ethylene acetate-vinyl copolymers, with a thickness of 2 mm or more but no greater than 50 mm	10	G	15 %	
3920.10.90D	Exclusively other flexible, with a thickness not exceeding 0,10 mm, neither printed nor metallised	0	A	15 %	
3920.20	Of polymers of propylene				
3920.20.10	In rolls, not printed	—	A	FREE	
3920.20.90	Other	0	A	6 %	
3920.20.90A	Exclusively flexible laminates, reinforced or intermixed with other polymers, neither printed nor metallised	5	G	6 %	
3920.20.90B	Exclusively flexible, not printed, metallised	5	H	6 %	
3920.20.90C	Exclusively flexible, printed	10	H	6 %	
3920.30	Of polymers of styrene:				
3920.30.10	In rolls, not printed	5	G	FREE	
3920.30.90	Other	10	G	15 %	
3920.30.90A	Exclusively sheets or plates	15	H	15 %	
3920.43.00	Containing no less than 6 % plasticisers by weight	—	A	FREE	
3920.49.00	Other	—	A	FREE	
3920.51	Of poly(methyl methacrylate)				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3920.51.10	Diffuser sheets of the kind used in suspended ceilings	5	G	14 %	
3920.51.10A	Exclusively with a thickness of 1 mm or more but not exceeding 40 mm	10	G	14 %	
3920.51.90	Other	5	G	10 %	
3920.51.90A	Exclusively with a thickness of 1 mm or more but not exceeding 40 mm	10	G	10 %	
3920.59	Of other:				
3920.59.10	Diffuser sheets of a kind used in suspended ceilings	5	G	14 %	
3920.59.90	Other	5	G	FREE	
3920.61.00	Of polycarbonates	5	G	FREE	
3920.62.00	Of poly(ethylene terephthalate)	—	A	FREE	
3920.63.00	Of unsaturated polyesters	0	A	FREE	
3920.69.00	Of other polyesters	0	A	FREE	
3920.71	Of regenerated cellulose:				
3920.71.10	Printed	10	G	11 %	
3920.71.20	Not printed, with a thickness of up to 0,25 mm	—	A	FREE	
3920.71.90	Other	—	A	FREE	
3920.73.00	Of cellulose acetate	0	A	6 %	
3920.79.00	Of other cellulose derivatives	0	A	6 %	
3920.91.00	Of poly(vinyl butyral)	5	G	FREE	
3920.92.00	Of polyamides	—	A	FREE	
3920.93.00	Of amino-resins	5	G	FREE	
3920.94.00	Of phenolic resins	5	G	FREE	
3920.99	Of other plastics:				
3920.99.10	Teflon tape (polytetrafluorethylene)	0	A	6 %	
3920.99.90	Other	0	A	6 %	
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC.				
3921.11	Of polymers of styrene:				
3921.11.10	Scouring sponges	5	E	11 %	
3921.11.90	Other	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3921.12	Of polymers of vinyl chloride:				
3921.12.10	Scouring sponges	10	E	11 %	
3921.12.90	Other	10	E	FREE	
3921.13	Of polyurethanes:				
3921.13.10	Pot scourers	5	E	11 %	
3921.13.20	Other flexible sponge sheets	5	E	14 %	
3921.13.90	Other	5	E	FREE	
3921.14	Of regenerated cellulose:				
3921.14.10	Pot scourers	0	A	11 %	
3921.14.20	Printed sheets	0	A	11 %	
3921.14.90	Sheets, not printed, up to 0,25 mm in thickness	0	A	FREE	
3921.19	Of other plastics:				
3921.19.10	Scouring sponges	5	E	11 %	
3921.19.90	Other	—	A	FREE	
3921.90	Other:				
3921.90.10	Hardened, rigid sheets and plates made of laminated paper fibres (Formica sheets)	10	E	FREE	
3921.90.20	Sheets and panels of resin agglomerates containing mineral materials other than glass fibre	5	E	FREE	
3921.90.30	Translucent sheets made of resin and glass fibre suitable for roofing, flat or corrugated	5	E	11 %	
3921.90.90	Other	—	A	FREE	
39.22	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, MADE OF PLASTIC.				
3922.10	Baths, shower-baths, sinks and wash-basins:				
3922.10.11	For babies	15	E	6 %	
3922.10.12	Other, of glass fibre agglomerated with plastic resins	15	E	6 %	
3922.10.19	Other	15	E	6 %	
3922.10.20	Wash-basins (sinks), not portable	15	E	10 %	
3922.10.90	Other	15	E	10 %	
3922.10.90A	Exclusively sinks	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3922.20.00	Lavatory seats and covers	10	E	6 %	
3922.90.00	Other	10	E	10 %	
39.23	ARTICLES FOR THE CONVEYANCE OR PACKAGING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, MADE OF PLASTIC.				
3923.10	Boxes, cases, crates and similar articles:				
3923.10.10	Boxes with divisions for bottles	10	C	15 %	
3923.10.20	Buckets and washbowls	10	C	15 %	
3923.10.30	Insulated cool boxes	10	C	15 %	
3923.10.40	Cages for transporting chickens, baskets for transporting chicks	10	C	FREE	
3923.10.50	Boxes, cases and crates for transporting edible fruit, vegetables, plants, roots and tubers	10	C	FREE	
3923.10.90	Other	10	C	15 %	
3923.21	Of polymers of ethylene:				
3923.21.10	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	0	A	FREE	
3923.21.20	Security bags with self-adhesive strip closure ensuring the inviolability of the contents	10	C	10 %	
3923.21.30	Silo bags or other bags used for ensilage (other than bags for refuse or gardening waste)	10	C	FREE	
3923.21.90	Other	10	C	15 %	
3923.21.90A	Exclusively aseptic bags laminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A	15 %	
3923.29	Of other plastics:				
3923.29.10	Of a type used in microwave ovens	10	E	15 %	
3923.29.20	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	—	A	FREE	
3923.29.30	Security bags with self-adhesive strip closure ensuring the inviolability of the contents	10	E	10 %	
3923.29.40	Silo bags or other bags used for ensilage (other than bags for refuse or gardening waste)	10	E	FREE	
3923.29.90	Other	10	E	15 %	
3923.30	Carboys, bottles, flasks and similar articles:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3923.30.10	Transparent carboys made of polycarbonate or PET, with raised print specifying that they are exclusively for water, with a capacity of 5 gallons (19 litres)	10	E	FREE	
3923.30.20	Babies' feeding bottles	10	E	6 %	
3923.30.30	Feeding bottles for rearing calves	10	E	5 %	
3923.30.40	Sterilised carboys	10	E	FREE	
3923.30.50	Bottles, flasks and similar articles for cosmetics	10	E	FREE	
3923.30.60	Preforms made of PET	5	C	FREE	
3923.30.90	Other	10	E	15 %	
3923.30.90A	Exclusively insulated containers other than vacuum containers	5	E	15 %	
3923.30.90B	Exclusively containers with adhesive covers, tear tab openings or perforatable closures	5	E	15 %	
3923.40.00	Spools, cops, bobbins and similar supports	—	A	FREE	
3923.50	Stoppers, lids, caps and other closures:				
3923.50.10	Press-on lids, thermoformed printed lids, closed by a security strip, "push & pull" dispensing lids and caps for ketchup bottles	10	C	FREE	
3923.50.20	Heat-shrinkable plastic strips for sealing bottles	10	C	FREE	
3923.50.30	Ring-pulls for carbonated beverage and beer packaging (six-pack type)	10	C	FREE	
3923.50.40	Stoppers, lids, caps and other closures for cosmetics; cone-shaped stoppers bearing printed logo, in particular for packaging of liquid bleaches in 38-mm, 33-mm and 28-mm sizes; and reducing lids	—	A	FREE	
3923.50.90	Other	10	C	15 %	
3923.50.90A	Exclusively pouring stoppers, whether or not threaded; "roll-on" spheres, whether or not with the neck of the container; threaded lids with safety strip	0	A	15 %	
3923.50.90B	Exclusively dropper-type threaded lids and press-on lids with safety strip	10	E	15 %	
3923.90	Other:				
3923.90.10	School lunch boxes	10	E	7 %	
3923.90.21	With a capacity of 48 units	5	E	FREE	
3923.90.29	Other	5	E	10 %	
3923.90.30	Sterilising trays	10	E	FREE	
3923.90.40	PET containers with a capacity of 2,5 gallons	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3923.90.50	Flexible tubular containers	10	E	FREE	
3923.90.60	Containers for cosmetics	10	E	FREE	
3923.90.70	Other containers for transporting edible fruit, vegetables, plants, roots and tubers	10	E	FREE	
3923.90.90	Other	10	E	10 %	
3923.90.90A	Exclusively fastenings for containers (for example for "six-packs")	0	A	10 %	
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, MADE OF PLASTIC.				
3924.10	Tableware and kitchenware:				
3924.10.10	Disposable plates	15	E	15 %	
3924.10.20	Disposable cups of 6 to 14 ounces	15	E	15 %	
3924.10.30	Disposable spoons and forks	15	E	15 %	
3924.10.40	Decorative trays, containers with "Tupperware" type press-on lids	15	E	15 %	
3924.10.51	For "Tetra pack" containers	15	E	FREE	
3924.10.59	Other	15	E	15 %	
3924.10.60	Table linen articles	15	E	6 %	
3924.10.70	Cool boxes	15	E	15 %	
3924.10.80	Tableware and kitchenware	15	E	10 %	
3924.10.90	Other	15	E	10 %	
3924.10.90A	Exclusively handles	5	E	10 %	
3924.90	Other:				
3924.90.11	Clothes pegs	15	C	15 %	
3924.90.12	Clothes hangers	15	C	15 %	
3924.90.13	Water buckets and washbowls	15	C	15 %	
3924.90.15	Rubbish bins and waste paper baskets, laundry baskets and similar items	15	C	10 %	
3924.90.16	Sponges and scourers	15	C	11 %	
3924.90.19	Other	15	C	10 %	
3924.90.21	Soap dishes, towel rails, toilet paper holders and similar articles, other than built-in or permanent fixtures	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3924.90.29	Other	15	C	6 %	
3924.90.90	Other	15	C	6 %	
3924.90.90A	Exclusively teats for feeding bottles	10	E	6 %	
39.25	BUILDING ARTICLES MADE OF PLASTIC, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
3925.10.00	Reservoirs, tanks, vats and similar containers, with a capacity exceeding 300 litres	0	A	3 %	
3925.20.00	Doors, windows and their frames and thresholds	15	E	10 %	
3925.30	Shutters, blinds (including Venetian blinds) and similar articles, and parts thereof:				
3925.30.10	Screens and sheets made of plastic suitable for protecting against insects	15	E	FREE	
3925.30.20	Vinyl cords for screens and windows	15	E	10 %	
3925.30.31	Blinds, including Venetian blinds	15	E	11 %	
3925.30.39	Parts	15	E	FREE	
3925.30.40	Curtains for cold rooms	15	E	3 %	
3925.30.90	Other	15	E	6 %	
3925.90	Other:				
3925.90.10	Soap dishes, towel rails, toilet paper holders and similar articles that are used in bathrooms, toilets or kitchens and are designed to be permanently attached or built in during construction	10	C	6 %	
3925.90.20	Bars, rods, sticks, profiles, mouldings and beadings	10	C	FREE	
3925.90.40	PVC sheets shaped like wooden tongue-and-groove boards	10	C	10 %	
3925.90.50	Translucent plastic sheets containing glass fibre, flat or corrugated	10	C	10 %	
3925.90.60	Acrylic sheets	10	C	10 %	
3925.90.70	Floors and grids (grates) for pig pens	10	C	3 %	
3925.90.90	Other	10	C	6 %	
3925.90.90A	Exclusively front plates for electrical switches and sockets	10	E	6 %	
3925.90.90B	Exclusively channels and fittings therefor for electrical installations	0	A	6 %	
39.26	OTHER ARTICLES MADE OF PLASTIC AND ARTICLES MADE OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3926.10.00	Office or school supplies	15	E	6 %	
3926.10.00A	Exclusively erasers	10	E	6 %	
3926.20	Articles of apparel and clothing accessories, including gloves, mittens and mitts:				
3926.20.11	Cloaks	15	E	5 %	
3926.20.19	Other	15	E	5 %	
3926.20.21	Workers' protective clothing	15	E	6 %	
3926.20.29	Other	15	E	6 %	
3926.20.30	Belts	15	E	6 %	
3926.20.90	Other	15	E	11 %	
3926.30.00	Fittings for furniture, coachwork or the like	10	E	FREE	
3926.40.00	Statuettes and other ornaments	15	E	5 %	
3926.90	Other:				
3926.90.11	Of transmission:	0	A	FREE	
3926.90.19	Other	0	A	FREE	
3926.90.21	Washers, gaskets (packing)	5	E	FREE	
3926.90.29	Other	15	E	FREE	
3926.90.30	Diving suits and respirators, including ear muffs	0	A	6 %	
3926.90.40	Laboratory or pharmaceutical articles, whether or not graduated or calibrated	0	A	3 %	
3926.90.50	Seat covers and protective linings for furniture and vehicles	15	E	15 %	
3926.90.60	Hand fans	15	E	6 %	
3926.90.70	Geomembranes and geogrids for filtering or containing earth or for agricultural use	15	E	FREE	
3926.90.80	Accessories for decorative panels or racks (for exhibitors); special clothes hangers (used in commercial premises)	15	E	5 %	
3926.90.91	Moulded flexible foam for making chairs	15	E	FREE	
3926.90.92	Meshes for ponds	15	E	FREE	
3926.90.93	Air curtains for cold rooms	15	E	3 %	
3926.90.94	Bow ties, shapers, stays, clips for attaching labels	15	E	FREE	
3926.90.95	Boot and shoe lasts	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3926.90.96	Drinking and feeding troughs for animals	15	E	3 %	
3926.90.97	Plastic meshes for candle holders	15	E	FREE	
3926.90.98	Rooting and germinating trays and support or anchor clamps for horticultural use	0	A	FREE	
3926.90.99	Other	15	E	6 %	
3926.90.99A	Exclusively fittings for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	E	6 %	
3926.90.99B	Exclusively printed labels, metallised in a bath of aluminium and backed with paper	5	E	6 %	
3926.90.99C	Exclusively reflecting articles for road and safety signs	5	E	6 %	
3926.90.99D	Exclusively moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A	6 %	
40	Rubber and articles thereof				
40.01	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4001.10	Natural rubber latex, whether or not pre-vulcanised:				
4001.10.10	Plates, sheets or strips	5	A	FREE	
4001.10.90	Other	5	A	FREE	
4001.21.00	Smoked sheets	15	C	15 %	
4001.22.00	Technically specified natural rubber (TSNR)	15	C	15 %	
4001.29	Other:				
4001.29.10	Plates, sheets or strips	5	C	FREE	
4001.29.90	Other	5	C	FREE	
4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums:				
4001.30.10	Chewing gum	5	A	FREE	
4001.30.20	Mixtures of these gums	5	A	FREE	
4001.30.90	Other	5	A	FREE	
40.02	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS; MIXTURES OF PRODUCTS OF HEADING 40.01 WITH PRODUCTS OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4002.11	Latex				
4002.11.10	Plates, sheets or strips	0	A	FREE	
4002.11.90	Other	0	A	FREE	
4002.19	Other:				
4002.19.10	Plates, sheets or strips	0	A	FREE	
4002.19.90	Other	0	A	FREE	
4002.20	Butadiene rubber (BR)				
4002.20.10	Plates, sheets or strips	0	A	FREE	
4002.20.90	Other	0	A	FREE	
4002.31	Isobutene-isoprene (butyl) rubber (IIR):				
4002.31.10	Plates, sheets or strips	0	A	FREE	
4002.31.90	Other	0	A	FREE	
4002.39	Other:				
4002.39.10	Plates, sheets or strips	0	A	FREE	
4002.39.90	Other	0	A	FREE	
4002.41	Latex				
4002.41.10	Plates, sheets or strips	0	A	FREE	
4002.41.90	Other	0	A	FREE	
4002.49	Other:				
4002.49.10	Plates, sheets or strips	0	A	FREE	
4002.49.90	Other	0	A	FREE	
4002.51	Latex:				
4002.51.10	Plates, sheets or strips	0	A	FREE	
4002.51.90	Other	0	A	FREE	
4002.59	Other:				
4002.59.10	Plates, sheets or strips	0	A	15 %	
4002.59.90	Other	0	A	15 %	
4002.60	Isoprene rubber (IR)				
4002.60.10	Plates, sheets or strips	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4002.60.90	Other	0	A	FREE	
4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)				
4002.70.10	Plates, sheets or strips	0	A	FREE	
4002.70.90	Other	0	A	FREE	
4002.80	Mixtures of products of heading 40.01 with products of this heading:				
4002.80.10	Plates, sheets or strips	0	A	FREE	
4002.80.90	Other	0	A	FREE	
4002.91	Latex:				
4002.91.10	Plates, sheets or strips	0	A	FREE	
4002.91.90	Other	0	A	FREE	
4002.99	Other:				
4002.99.10	Plates, sheets or strips	0	A	15 %	
4002.99.90	Other	0	A	15 %	
40.03	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4003.00.10	Plates, sheets or strips	15	E	FREE	
4003.00.90	Other	15	E	15 %	
4004.00.00	WASTE, PARINGS AND SCRAP, MADE OF RUBBER (OTHER THAN HARD RUBBER) AND POWDER OR GRANULES OBTAINED THEREFROM.	0	A	15 %	
40.05	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4005.10.00	Compounded with carbon black or silica	0	A	FREE	
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	10	E	FREE	
4005.91.00	Plates, sheets and strips	10	E	FREE	
4005.99.00	Other	—	A	FREE	
40.06	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.				
4006.10	"Camel-back" strips for retreading rubber tyres:				
4006.10.10	Excluding those referred to in Additional Note No 1 to this Chapter	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4006.10.90	Other	10	E	15 %	
4006.90	Other:				
4006.90.10	Discs, washers, gaskets (packing)	15	E	FREE	
4006.90.20	Plates, sheets or bands	15	E	FREE	
4006.90.30	Uncoated threads	15	E	15 %	
4006.90.40	Textile threads impregnated or covered with rubber	15	E	FREE	
4006.90.90	Other	15	E	15 %	
4007.00.00	VULCANISED RUBBER THREADS AND CORDS.	—	A	FREE	
40.08	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4008.11.00	Plates, sheets and strips	10	E	FREE	
4008.19	Other:				
4008.19.10	Profile shapes	10	E	15 %	
4008.19.10A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	15 %	
4008.19.90	Other	10	E	15 %	
4008.19.90A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	15 %	
4008.21	Plates, sheets and strips:				
4008.21.10	Rubber blankets for printing cylinders	5	E	FREE	
4008.21.20	Neolite sheets	15	E	FREE	
4008.21.90	Other	15	E	15 %	
4008.29	Other:				
4008.29.11	Profiles other than those referred to in Additional Note No 1 to this Chapter	—	A	FREE	
4008.29.19	Other	5	E	10 %	
4008.29.19A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	10 %	
4008.29.20	Adhesive tapes	5	E	FREE	
4008.29.90	Other	5	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
40.09	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, GASKETS, ELBOWS, FLANGES).				
4009.11.00	Without fittings	—	A	FREE	
4009.12.00	With fittings	5	E	FREE	
4009.21.00	Without fittings	5	E	FREE	
4009.22.00	With fittings	5	E	FREE	
4009.31.00	Without fittings	5	E	FREE	
4009.32.00	With fittings	5	E	FREE	
4009.41.00	Without fittings	5	E	FREE	
4009.42.00	With fittings	5	C	FREE	
40.10	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.				
4010.11.00	Reinforced only with metal	0	A	3 %	
4010.12.00	Reinforced only with textile materials	0	A	3 %	
4010.19.00	Other	0	A	3 %	
4010.31.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	3 %	
4010.32.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	3 %	
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	3 %	
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	3 %	
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A	3 %	
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A	3 %	
4010.39.00	Other	0	A	3 %	
40.11	NEW PNEUMATIC TYRES, OF RUBBER.				
4011.10.00	Of a kind used on motor cars (including estate cars and racing cars)	15	C	10 %	
4011.20.00	Of a kind used on buses or lorries	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4011.20.00A	Exclusively radial	5	C	10 %	
4011.30.00	Of a kind used on aircraft	5	E	10 %	
4011.40.00	Of a kind used on motorcycles	15	E	15 %	
4011.50.00	Of a kind used on bicycles	0	A	10 %	
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines	5	C	FREE	
4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:				
4011.62.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.62.90	Other	15	E	15 %	
4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:				
4011.63.10	For self-propelled fork-lift trucks	15	C	3 %	
4011.63.90	Other	15	C	15 %	
4011.69.00	Other	15	C	15 %	
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	5	E	15 %	
4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:				
4011.93.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.93.90	Other	15	E	15 %	
4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:				
4011.94.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.94.90	Other	15	E	15 %	
4011.99.00	Other	15	E	15 %	
40.12	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER.				
4012.11.00	Of a kind used on motor cars (including estate cars and racing cars)	15	C	15 %	
4012.12.00	Of a kind used on buses or lorries	15	E	15 %	
4012.13.00	Of a kind used on aircraft	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4012.19	Other:				
4012.19.10	Of a kind used on agricultural tractors	15	E	FREE	
4012.19.90	Other	15	E	15 %	
4012.20	Used pneumatic tyres:				
4012.20.10	Of a kind used on agricultural tractors	15	C	FREE	
4012.20.20	Of a kind used on aircraft	15	C	10 %	
4012.20.90	Other	15	C	15 %	
4012.90	Other:				
4012.90.10	Solid or cushion tyres	15	E	15 %	
4012.90.10A	Exclusively solid tyres of an outside diameter not exceeding 90 cm	10	E	15 %	
4012.90.20	Tyre flaps	10	E	10 %	
4012.90.90	Other	10	E	10 %	
4012.90.90A	Exclusively tyre treads	5	E	10 %	
40.13	INNER TUBES, OF RUBBER.				
4013.10.00	Of a kind used on motor cars (including estate cars and racing cars), buses or lorries:	15	E	15 %	
4013.20.00	Of a kind used on bicycles	0	A	10 %	
4013.90	Other:				
4013.90.10	Of a kind used on heavy and agricultural equipment	15	E	15 %	
4013.90.20	Of a kind used on aircraft	15	E	15 %	
4013.90.30	Of a kind used on motorcycles	0	A	15 %	
4013.90.99	Other	15	E	15 %	
40.14	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER.				
4014.10.00	Sheath contraceptives	0	A	10 %	
4014.90	Other:				
4014.90.10	Teats (suckers or nipples) used on feeding bottles for rearing calves	10	E	5 %	
4014.90.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
40.15	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4015.11.00	Surgical	0	A	5 %	
4015.19	Other:				
4015.19.10	For medical use	15	E	5 %	
4015.19.90	Other	15	E	10 %	
4015.90	Other:				
4015.90.10	Cloaks and other articles of apparel	15	E	5 %	
4015.90.90	Other	15	E	15 %	
40.16	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4016.10	Of cellular rubber:				
4016.10.10	Sponges for scouring, polishing or cleaning	15	E	15 %	
4016.10.20	Gaskets or washers, discs and seals	15	E	FREE	
4016.10.90	Other	15	E	15 %	
4016.91	Floor coverings and mats:				
4016.91.10	Mats for the vehicles of Section XVII and similar items	15	E	10 %	
4016.91.20	Tiles, other than square or rectangular tiles obtained simply by cutting	15	E	10 %	
4016.91.90	Other	15	E	15 %	
4016.92.00	Erasers	10	E	10 %	
4016.92.00A	Exclusively cut to size, for pencils	0	A	10 %	
4016.93.00	Gaskets, washers and other seals	5	C	FREE	
4016.94.00	Boat and dock fenders, whether or not inflatable	15	E	15 %	
4016.95	Other inflatable articles:				
4016.95.10	Pillows, seats, mattresses and similar articles	15	E	15 %	
4016.95.20	Life jackets and life vests	15	E	15 %	
4016.95.90	Other	15	E	15 %	
4016.99	Other:				
4016.99.10	Patches and plugs for repairing inner tubes and other articles	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4016.99.21	Applicators for shoe polish, liquid and similar substances	5	E	FREE	
4016.99.29	Other	5	E	10 %	
4016.99.29A	Exclusively stoppers for flasks	0	A	10 %	
4016.99.30	Floats for nets	15	C	5 %	
4016.99.90	Other	15	C	15 %	
4016.99.90A	Exclusively hand tools	10	E	15 %	
40.17	HARD RUBBER (FOR EXAMPLE EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER.				
4017.00.11	Paving, hearth or wall tiles	15	E	10 %	
4017.00.19	Other	10	E	15 %	
4017.00.21	Sanitary, medical or surgical articles	15	E	5 %	
4017.00.22	Writing accessories	15	E	15 %	
4017.00.29	Other	15	E	10 %	
41.01	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT.				
4101.20	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:				
4101.20.10	Of calves and young animals	0	A	10 %	
4101.20.90	Other	0	A	15 %	
4101.20.90A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	10	E	15 %	
4101.20.90B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	15	E	15 %	
4101.20.90C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	
4101.50.00	Whole hides and skins, of a weight per skin exceeding 16 kg	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4101.50.00A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	10	E	15 %	
4101.50.00B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	15	E	15 %	
4101.50.00C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	
4101.90.00	Other, including butts, bends and bellies	0	A	15 %	
4101.90.00A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	10	E	15 %	
4101.90.00B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6m ² (28 square feet)	15	E	15 %	
4101.90.00C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	
41.02	RAW SKINS OF SHEEP OR LAMBS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER.				
4102.10.00	With wool on	0	A	10 %	
4102.21.00	Pickled	0	A	10 %	
4102.29.00	Other	0	A	10 %	
4102.29.00A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
41.03	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 B) OR 1 C) TO THIS CHAPTER.				
4103.20	Of reptiles:				
4103.20.10	Of lizards	0	A	10 %	
4103.20.10A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.20.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4103.20.90A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.30.00	Of swine	0	A	10 %	
4103.30.00A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.90	Other:				
4103.90.10	Of dogs	0	A	10 %	
4103.90.10A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.90.90	Other	0	A	10 %	
4103.90.90A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible (other than of camel or dromedary)	5	E	10 %	
4103.90.90B	Exclusively of camel or dromedary	15	E	10 %	
41.04	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4104.11.00	Full grains, unsplit; grain splits	15	E	15 %	
4104.11.00A	Exclusively bovine leather, wet-blue	0	A	15 %	
4104.11.00B	Exclusively bovine leather, with vegetable pre-tanning	10	E	15 %	
4104.11.00C	Exclusively equine leather	10	E	15 %	
4104.19.00	Other	15	E	15 %	
4104.19.00A	Exclusively bovine leather, wet-blue	0	A	15 %	
4104.19.00B	Exclusively bovine leather, with vegetable pre-tanning	10	E	15 %	
4104.19.00C	Exclusively equine leather	10	E	15 %	
4104.41.00	Full grains, unsplit; grain splits	10	E	15 %	
4104.41.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
4104.49.00	Other	10	E	15 %	
4104.49.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
41.05	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4105.10.00	In the wet state (including wet-blue)	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4105.30.00	In the dry state (crust)	15	E	15 %	
41.06	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4106.21.00	In the wet state (including wet-blue)	15	E	15 %	
4106.22.00	In the dry state (crust)	15	E	15 %	
4106.31.00	In the wet state (including wet-blue)	—	A	FREE	
4106.32.00	In the dry state (crust)	5	E	FREE	
4106.40.00	Of reptiles	15	E	15 %	
4106.91.00	In the wet state (including wet-blue)	15	E	15 %	
4106.92.00	In the dry state (crust)	15	E	15 %	
41.07	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.				
4107.11.00	Full grains, unsplit	10	E	15 %	
4107.11.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
4107.12.00	Grain splits	10	E	15 %	
4107.12.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
4107.19.00	Other	10	E	15 %	
4107.19.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
4107.91.00	Full grains, unsplit	10	E	15 %	
4107.92.00	Grain splits	10	E	15 %	
4107.99.00	Other	10	E	15 %	
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.	15	E	15 %	
41.13	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4113.10.00	Of goats or kids	15	E	15 %	
4113.20.00	Of swine	5	E	FREE	
4113.30.00	Of reptiles	15	E	15 %	
4113.90.00	Other	15	E	15 %	
41.14	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.				
4114.10	Chamois (including combination chamois) leather:				
4114.10.10	For cleaning (chamois)	10	E	15 %	
4114.10.90	Other	10	E	15 %	
4114.20.00	Patent leather and patent laminated leather; metallised leather	10	E	15 %	
41.15	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIPS, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR.				
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	10	E	15 %	
4115.20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:				
4115.20.10	Parchment-dressed	0	A	10 %	
4115.20.90	Other	0	A	15 %	
42.01	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL.				
4201.00.10	Muzzles	15	E	15 %	
4201.00.90	Other	15	E	15 %	
42.02	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
	LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER.				
4202.11.00	With outer surface of leather, of composition leather or of patent leather	15	E	15 %	
4202.12.00	With outer surface of plastic or of textile material	15	C	15 %	
4202.19	Other:				
4202.19.10	With outer surface of cast or other iron, steel or nickel	15	E	15 %	
4202.19.20	With outer surface of copper or zinc	15	E	15 %	
4202.19.90	Other	15	E	15 %	
4202.21.00	With outer surface of leather, of composition leather or of patent leather	15	E	10 %	
4202.22.00	With outer surface of plastic sheeting or textile material	15	C	10 %	
4202.29.00	Other	15	E	10 %	
4202.31	With outer surface of leather, of composition leather or of patent leather:				
4202.31.11	Of lizard skin	15	E	15 %	
4202.31.19	Other	15	E	15 %	
4202.31.90	Other	15	E	10 %	
4202.32	With outer surface of plastic sheeting or textile material:				
4202.32.10	Spectacle cases	15	E	15 %	
4202.32.90	Other	15	E	10 %	
4202.39	Other:				
4202.39.10	Spectacle cases	15	E	15 %	
4202.39.90	Other	15	E	10 %	
4202.91	With outer surface of leather, of composition leather or of patent leather:				
4202.91.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, brief-cases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.91.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.91.22	Cases for musical instruments or tool bags	15	E	10 %	
4202.91.23	Other cases made of lizard skin	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4202.91.29	Other	15	E	15 %	
4202.91.91	Golf and drum bags	15	E	5 %	
4202.91.99	Other	15	E	15 %	
4202.92	With outer surface of plastic sheeting or textile material:				
4202.92.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, brief-cases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.92.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.92.22	For musical instruments or tools	15	E	10 %	
4202.92.23	Other cases made of textile materials	15	E	15 %	
4202.92.29	Other	15	E	15 %	
4202.92.31	Of textile material	15	E	15 %	
4202.92.39	Other	15	E	15 %	
4202.92.40	Insulated containers	15	E	5 %	
4202.92.91	Golf and drum bags	15	E	5 %	
4202.92.99	Other	15	E	15 %	
4202.99	Other:				
4202.99.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, brief-cases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.99.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.99.22	For musical instruments or tools	15	E	10 %	
4202.99.29	Other	15	E	15 %	
4202.99.91	Golf and drum bags	15	E	5 %	
4202.99.99	Other	15	E	15 %	
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.				
4203.10	Articles of apparel:				
4203.10.10	Protective	10	E	2,50 %	
4203.10.90	Other	15	E	15 %	
4203.10.90A	Exclusively protective, for all trades	10	E	15 %	
4203.21.00	Specially designed for use in sports	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4203.29	Other:				
4203.29.10	For all trades	10	E	2,50 %	
4203.29.90	Other	15	E	10 %	
4203.29.90A	Exclusively protective, for all trades	10	E	10 %	
4203.30.00	Belts and bandoliers	15	E	15 %	
4203.40.00	Other clothing accessories	15	E	15 %	
42.05	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER.				
4205.00.10	Of lizard skin	15	E	15 %	
4205.00.10A	Exclusively articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	0	A	15 %	
4205.00.91	Diaphragms, gears, gaskets or washers and seals	0	A	10 %	
4205.00.92	Transmission belts or belting	0	A	10 %	
4205.00.93	Conveyor belts	0	A	3 %	
4205.00.99	Other	15	E	15 %	
4205.00.99A	Exclusively articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	0	A	15 %	
4206.00.00	ARTICLES OF GUT, BLADDERS OR TENDONS.	0	A	15 %	
43.01	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES OF HEADING 41.01, 41.02 OR 41.03.				
4301.10.00	Of mink, whole, with or without head, tail or paws	15	C	10 %	
4301.30.00	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian, or Tibetan lamb, whole, with or without the head, tail, or paws	15	C	10 %	
4301.60.00	Of fox, whole, with or without head, tail or paws	15	C	10 %	
4301.80	Other furskins, whole, with or without head, tail or paws:				
4301.80.10	Of rabbit or hare, whole, with or without head, tail or paws	15	C	10 %	
4301.80.20	Of beaver, whole, with or without head, tail or paws	15	C	10 %	
4301.80.30	Of muskrat, whole, with or without head, tail or paws	15	C	10 %	
4301.80.90	Other	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	C	10 %	
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03.				
4302.11.00	Of mink	15	C	15 %	
4302.19	Other:				
4302.19.10	Of rabbit or hare	15	C	15 %	
4302.19.90	Other	15	C	15 %	
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	15	C	15 %	
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	15	C	15 %	
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.				
4303.10.00	Articles of apparel and clothing accessories	15	E	10 %	
4303.90	Other:				
4303.90.10	Blankets and bedspreads	15	E	10 %	
4303.90.20	Gloves, mittens and mitts	15	E	10 %	
4303.90.90	Other	15	E	15 %	
43.04	ARTIFICIAL FUR AND ARTICLES THEREOF.				
4304.00.11	Gloves, mittens and mitts	15	C	10 %	
4304.00.19	Other	15	C	10 %	
4304.00.20	Blankets and bedspreads	15	C	10 %	
4304.00.90	Other	15	C	15 %	
44.01	FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS.				
4401.10.00	Fuel wood	0	A	15 %	
4401.21.00	Coniferous	0	A	15 %	
4401.22.00	Non-coniferous	0	A	15 %	
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.02	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED.				
4402.10.00	Of bamboo	0	A	FREE	
4402.90.00	Other	0	A	FREE	
44.03	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED.				
4403.10.00	Treated with paint, stains, creosote or other preservatives	0	A	FREE	
4403.20.00	Other coniferous	0	A	FREE	
4403.41.00	Dark red meranti, light red meranti and meranti bakau	0	A	FREE	
4403.49.00	Other	0	A	FREE	
4403.91.00	Of holm, cork and other oaks (<i>Quercus</i> spp.)	0	A	FREE	
4403.92.00	Of beech (<i>Fagus</i> spp.)	0	A	FREE	
4403.99.00	Other	0	A	FREE	
44.04	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE.				
4404.10	Coniferous:				
4404.10.10	Shavings of a kind used in the production of vinegar or for clarifying liquids	0	A	15 %	
4404.10.90	Other	0	A	15 %	
4404.20	Non-coniferous:				
4404.20.10	Shavings of a kind used in the production of vinegar or for clarifying liquids	0	A	15 %	
4404.20.90	Other	0	A	15 %	
4405.00.00	WOOD WOOL; WOOD FLOUR.	0	A	15 %	
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD OR SIMILAR ARTICLES.				
4406.10.00	Not impregnated	0	A	15 %	
4406.90.00	Other	0	A	15 %	
44.07	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4407.10	Coniferous:				
4407.10.11	With visible signs of use	5	E	7,50 %	
4407.10.19	Other	5	E	FREE	
4407.10.21	With visible signs of use	5	E	7,50 %	
4407.10.29	Other	5	E	FREE	
4407.21.00	Mahogany (<i>Swietenia</i> spp.)	5	E	FREE	
4407.22.00	Virola, imbuia and Balsa	5	E	FREE	
4407.25.00	Dark red meranti, light red meranti and meranti bakau	5	E	FREE	
4407.26.00	White lauan, white meranti, white seraya, yellow meranti and alan	5	E	FREE	
4407.27.00	Sapelli	5	E	FREE	
4407.28.00	Iroko	5	E	FREE	
4407.29.00	Other	5	E	FREE	
4407.91.00	Of holm, cork and other oaks (<i>Quercus</i> spp.)	5	E	FREE	
4407.92.00	Of beech (<i>Fagus</i> spp.)	5	E	FREE	
4407.93.00	Of maple (<i>Acer</i> spp.)	5	E	FREE	
4407.94.00	Of cherry (<i>Prunus</i> spp.)	5	E	FREE	
4407.95.00	Of ash (<i>Fraxinus</i> spp.)	5	E	FREE	
4407.99.00	Other	5	E	FREE	
44.08	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.				
4408.10.00	Coniferous	10	E	10 %	
4408.31.00	Dark red meranti, light red meranti and meranti bakau	10	E	10 %	
4408.39.00	Other	10	E	10 %	
4408.90.00	Other	10	E	FREE	
44.09	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OF FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4409.10	Coniferous:				
4409.10.10	Drawn wood intended mainly for the production of matches	10	E	15 %	
4409.10.20	Mouldings and similar articles	10	E	FREE	
4409.10.30	Rounded rods for dowels, pegs and similar products	10	E	10 %	
4409.10.90	Other	10	E	10 %	
4409.21.00	Of bamboo	10	E	10 %	
4409.29	Other:				
4409.29.10	Drawn wood intended mainly for the production of matches	10	E	15 %	
4409.29.20	Mouldings and similar articles	10	E	FREE	
4409.29.30	Rounded rods for dowels, pegs and similar products	10	E	10 %	
4409.29.90	Other	10	E	10 %	
44.10	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES.				
4410.11	Particle board:				
4410.11.10	Mouldings and similar articles	10	E	FREE	
4410.11.90	Other	10	E	FREE	
4410.12	Oriented strand board (OSB):				
4410.12.10	Mouldings and similar articles	10	E	FREE	
4410.12.90	Other	10	E	FREE	
4410.19	Other:				
4410.19.10	Mouldings and similar articles	10	E	FREE	
4410.19.90	Other	10	E	FREE	
4410.90	Other:				
4410.90.10	Mouldings and similar articles	10	E	FREE	
4410.90.90	Other	10	E	FREE	
44.11	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4411.12	Of a thickness not exceeding 5 mm				
4411.12.11	Mouldings and similar articles	10	E	FREE	
4411.12.12	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,8 g/cm ³	10	E	10 %	
4411.12.19	Other	10	E	FREE	
4411.12.91	Mouldings and similar articles	10	E	FREE	
4411.12.92	Panels for the installation of hangers of a kind used in commercial premises	10	E	5 %	
4411.12.93	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³	10	E	10 %	
4411.12.99	Other	10	E	FREE	
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm:				
4411.13.11	Mouldings and similar articles	10	E	FREE	
4411.13.12	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,8 g/cm ³	10	E	10 %	
4411.13.19	Other	10	E	FREE	
4411.13.91	Mouldings and similar articles	10	E	FREE	
4411.13.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.13.93	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³	10	E	10 %	
4411.13.99	Other	10	E	FREE	
4411.14	Of a thickness exceeding 9 mm:				
4411.14.11	Mouldings and similar articles	10	E	FREE	
4411.14.12	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,8 g/cm ³	10	E	10 %	
4411.14.19	Other	10	E	FREE	
4411.14.91	Mouldings and similar articles	10	E	FREE	
4411.14.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.14.93	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³	10	E	10 %	
4411.14.99	Other	10	E	FREE	
4411.92	Of a density exceeding 0,8 g/cm ³				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4411.92.11	Mouldings and similar articles	10	E	FREE	
4411.92.19	Other	10	E	FREE	
4411.92.91	Mouldings and similar articles	10	E	FREE	
4411.92.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.92.99	Other	10	E	FREE	
4411.93	Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³				
4411.93.11	Mouldings and similar articles	10	E	FREE	
4411.93.19	Other	10	E	10 %	
4411.93.91	Mouldings and similar articles	10	E	FREE	
4411.93.99	Other	10	E	FREE	
4411.94	Of a density not exceeding 0,5 g/cm ³ :				
4411.94.11	Mouldings and similar articles	10	E	FREE	
4411.94.12	Of a density not exceeding 0,35 g/cm ³	10	E	15 %	
4411.94.19	Other	10	E	10 %	
4411.94.91	Mouldings and similar articles	10	E	FREE	
4411.94.99	Other	10	E	10 %	
44.12	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.				
4412.10	Of bamboo:				
4412.10.10	Mouldings and similar articles	10	E	FREE	
4412.10.20	Coated with plastic for use in formwork	10	E	10 %	
4412.10.30	Covered in a decorative plastic material	10	E	FREE	
4412.10.90	Other	10	E	10 %	
4412.31	With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter				
4412.31.10	Mouldings and similar articles	10	E	FREE	
4412.31.20	Coated with plastic for use in formwork	10	E	10 %	
4412.31.30	Covered in a decorative plastic material	10	E	FREE	
4412.31.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4412.32	Other, with at least one outer ply of non-coniferous wood:				
4412.32.10	Mouldings and similar articles	10	E	FREE	
4412.32.20	Coated with plastic for use in formwork	10	E	10 %	
4412.32.30	Covered in a decorative plastic material	10	E	FREE	
4412.32.90	Other	10	E	10 %	
4412.39	Other:				
4412.39.10	Mouldings and similar articles	10	E	FREE	
4412.39.20	Coated with plastic for use in formwork	10	E	10 %	
4412.39.30	Covered in a decorative plastic material	10	E	FREE	
4412.39.90	Other	10	E	10 %	
4412.94	Blockboard, laminboard and battenboard:				
4412.94.10	Mouldings and similar articles	10	E	FREE	
4412.94.20	Coated with plastic for use in formwork	10	E	10 %	
4412.94.30	Covered in a decorative plastic material	10	E	FREE	
4412.94.90	Other	10	E	10 %	
4412.99	Other:				
4412.99.10	Mouldings and similar articles	10	E	FREE	
4412.99.20	Coated with plastic for use in formwork	10	E	10 %	
4412.99.30	Covered in a decorative plastic material	10	E	FREE	
4412.99.90	Other	10	E	10 %	
44.13	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.				
4413.00.10	Mouldings and similar articles	10	E	FREE	
4413.00.20	Red pins ("macho rojo") for big wheels	10	E	3 %	
4413.00.90	Other	10	E	10 %	
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS.	15	E	15 %	
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums:				
4415.10.10	Cable drums	10	E	FREE	
4415.10.90	Other	10	E	15 %	
4415.20	Pallets, box pallets and other load boards; pallet collars:				
4415.20.10	Pallet collars	10	E	15 %	
4415.20.90	Other	10	E	FREE	
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.				
4416.00.10	Casks, barrels, vats, tubs and other coopers' products and parts thereof, excluding staves	10	E	3 %	
4416.00.20	Staves	10	E	15 %	
44.17	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD.				
4417.00.11	Of a kind intended for use in agriculture, horticulture or forestry	10	E	FREE	
4417.00.19	Other	10	E	15 %	
4417.00.20	Handles for brooms, mops, brushes and domestic utensils	10	E	15 %	
4417.00.30	Lasts for footwear	10	E	FREE	
4417.00.90	Other	10	E	15 %	
44.18	BUILDERS' JOINERY AND CARPENTRY, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS AS FLOOR COVERING, SHINGLES AND SHAKES.				
4418.10.00	Windows, French windows and their frames	15	E	10 %	
4418.20.00	Doors and their frames and thresholds	15	E	10 %	
4418.40.00	Shuttering for concrete	15	E	10 %	
4418.50.00	Shingles and shakes	15	E	10 %	
4418.60.00	Posts and beams	15	E	10 %	
4418.71.00	For mosaic floors	15	E	10 %	
4418.72.00	Other, multilayer	15	E	10 %	
4418.79.00	Other	15	E	10 %	
4418.90	Other:				
4418.90.10	Cellular wooden panels, whether or not covered with base metal plates	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4418.90.20	Balconies and their frames	15	E	10 %	
4418.90.90	Other	15	E	10 %	
44.19	TABLEWARE AND KITCHENWARE, OF WOOD.				
4419.00.10	Of ebony, sandalwood or lacquered wood	15	E	10 %	
4419.00.91	Dishes, trays, platters, pans and plates, including serving plates	15	E	15 %	
4419.00.92	Bread baskets, dough kneaders and pestles and mortars	15	E	15 %	
4419.00.99	Other	15	E	15 %	
44.20	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94.				
4420.10	Statuettes and other ornaments, of wood:				
4420.10.10	Of ebony, sandalwood or lacquered wood	15	E	10 %	
4420.10.90	Other	15	E	15 %	
4420.90	Other:				
4420.90.11	Cabinets, coat racks, shelves for brushes and card-index cabinets and mail organizers that do not stand on the floor	15	E	15 %	
4420.90.19	Other	15	E	15 %	
4420.90.91	Boards or panels with marquetry work or inlays	15	E	10 %	
4420.90.92	Other articles of ebony, sandalwood or lacquered woods	15	E	10 %	
4420.90.99	Other	15	E	15 %	
44.21	OTHER ARTICLES OF WOOD.				
4421.10.00	Clothes hangers	15	E	15 %	
4421.90	Other:				
4421.90.10	Clothes pegs	15	E	15 %	
4421.90.20	Wood for the manufacture of matches	15	E	FREE	
4421.90.30	Blocks and pins for footwear	15	E	15 %	
4421.90.40	Beehives	15	E	10 %	
4421.90.50	Venetian blinds, lattices	15	E	15 %	
4421.90.60	Staircases and parts thereof	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4421.90.70	Knitting needles, embroidery frames	15	E	15 %	
4421.90.80	Lavatory seats	15	E	10 %	
4421.90.91	Narrow strips of wood sawn longitudinally, whether or not brushed or sanded, and with rounded ends of a kind used for ice cream and similar articles	15	E	FREE	
4421.90.99	Other	15	E	15 %	
4421.90.99A	Exclusively spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	0	A	15 %	
45.01	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND.				
4501.10.00	Natural cork, raw or simply prepared	0	A	10 %	
4501.90.00	Other	0	A	10 %	
45.02	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIPS, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).				
4502.00.10	Debacked or roughly squared into blocks (cubes, bricks) and plates	0	A	10 %	
4502.00.20	In sheets or strips (bands)	0	A	15 %	
4502.00.90	Other, including sharp-edged blanks for corks or stoppers	0	A	15 %	
45.03	ARTICLES OF NATURAL CORK.				
4503.10.00	Corks and stoppers	0	A	FREE	
4503.90	Other:				
4503.90.10	Gaskets (seals), washers, diaphragms	0	A	10 %	
4503.90.20	Floats for nets, life jackets, lifebelts	0	A	5 %	
4503.90.90	Other	0	A	15 %	
45.04	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK.				
4504.10	Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs:				
4504.10.10	Tiles and similar wall coverings of any shape	0	A	15 %	
4504.10.90	Other	0	A	15 %	
4504.90	Other:				
4504.90.10	Corks and stoppers, including their blanks	0	A	15 %	
4504.90.20	Gaskets (seals), washers, diaphragms	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4504.90.30	Floats for nets, life jackets and lifebelts	0	A	5 %	
4504.90.90	Other	0	A	15 %	
46.01	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT FINISHED (FOR EXAMPLE MATS, MATTING, SCREENS).				
4601.21.00	Of bamboo	15	E	10 %	
4601.22.00	Of rattan	15	E	10 %	
4601.29.00	Other	15	E	10 %	
4601.92.00	Of bamboo	15	E	15 %	
4601.93.00	Of rattan	15	E	15 %	
4601.94.00	Of other vegetable materials	15	E	15 %	
4601.99	Other:				
4601.99.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	15	E	15 %	
4601.99.90	Other	15	E	15 %	
46.02	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH.				
4602.11.00	Of bamboo	15	E	15 %	
4602.12.00	Of rattan	15	E	15 %	
4602.19	Other:				
4602.19.10	Beehives	15	E	10 %	
4602.19.90	Other	15	E	15 %	
4602.90.00	Other	15	E	15 %	
4701.00.00	MECHANICAL WOOD PULP.	0	A	FREE	
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES.	0	A	FREE	
47.03	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.				
4703.11.00	Coniferous	0	A	10 %	
4703.19.00	Non-coniferous	0	A	10 %	
4703.21.00	Coniferous	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4703.29.00	Non-coniferous	0	A	10 %	
47.04	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.				
4704.11.00	Coniferous	0	A	10 %	
4704.19.00	Non-coniferous	0	A	10 %	
4704.21.00	Coniferous	0	A	10 %	
4704.29.00	Non-coniferous	0	A	10 %	
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES.	0	A	FREE	
47.06	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL.				
4706.10.00	Cotton linters pulp	0	A	10 %	
4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard:				
4706.20.10	Mechanical	0	A	10 %	
4706.20.20	Chemical	0	A	FREE	
4706.20.30	Semi-chemical	0	A	10 %	
4706.30	Other, of bamboo:	-			
4706.30.10	Mechanical	0	A	10 %	
4706.30.20	Chemical	0	A	FREE	
4706.30.30	Semi-chemical	0	A	10 %	
4706.91.00	Mechanical	0	A	10 %	
4706.92.00	Chemical	0	A	FREE	
4706.93.00	Semi-chemical	0	A	10 %	
47.07	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.				
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A	FREE	
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A	FREE	
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A	FREE	
4707.90.00	Other, including unsorted waste and scrap	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.01	NEWSPRINT, IN ROLLS OR SHEETS.				
4801.00.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4801.00.90	Other	0	A	5 %	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET).				
4802.10.00	Handmade paper and paperboard (sheet by sheet)	0	A	15 %	
4802.20	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard:				
4802.20.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4802.20.90	Other	0	A	15 %	
4802.40	Wallpaper base				
4802.40.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4802.40.90	Other	0	A	15 %	
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which no more than 10 % by weight of the total fibre content consists of such fibres:				
4802.54	Weighing less than 40g/m ² :				
	Safety paper:				
4802.54.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.19	Other	10	C	15 %	
4802.54.19A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.54.19B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm in the unfolded state	10	E	15 %	
	Paper for books, bible paper and other printing paper, other than Bond and tablet-type paper				
4802.54.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.29	Other	10	C	15 %	
4802.54.29A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4802.54.29B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm in the unfolded state	10	E	15 %	
	Bond or tablet-type paper, onionskin paper, typing paper and other writing paper:				
4802.54.31	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.39	Other	10	C	15 %	
4802.54.39A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4802.54.39B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	15 %	
	Carbonising base paper:				
4802.54.41	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4802.54.49	Other	0	A	15 %	
	Other:				
4802.54.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.99	Other	10	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.54.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	10 %	
4802.54.99B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	10 %	
4802.55	Weighing 40 g/m ² or more but no more than 150 g/m ² , in rolls:				
4802.55.10	Safety paper (5-10)	—	A	FREE	
4802.55.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	—	A	FREE	
4802.55.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	—	A	FREE	
4802.55.40	Drawing paper (5-10)	—	A	FREE	
4802.55.90	Other (5-10)	—	A	FREE	
4802.56	Weighing 40 g/m ² or more but no more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
4802.56.10	Safety paper (5-10)	10	C	10 %	
4802.56.10A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	10	C	10 %	
4802.56.20A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	10	C	15 %	
4802.56.30A	Exclusively Bond register paper in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.56.30B	Exclusively Bond register paper in sheets with one side of no more than 360 mm and the other side no more than 150 mm	10	E	15 %	
4802.56.30C	Exclusively Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying, in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.56.40	Drawing paper (5-10)	10	C	10 %	
4802.56.40A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.56.90	Other (5-10)	10	C	10 %	
4802.56.90A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.90B	Exclusively carbonising base paper	0	A	10 %	
4802.57	Other, weighing 40 g/m ² or more but no more than 150 g/m ² :				
4802.57.10	Safety paper (5-10)	10	E	10 %	
4802.57.10A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	10	E	10 %	
4802.57.20A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	10	C	15 %	
4802.57.30A	Exclusively in strips of a width not exceeding 150 mm	10	E	15 %	
4802.57.30B	Exclusively Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying, in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.57.30C	Exclusively Bond register paper, other than in strips of a width not exceeding 150 mm	0	A	15 %	
4802.57.40	Drawing paper (5-10)	10	E	10 %	
4802.57.40A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.90	Other (5-10)	10	E	10 %	
4802.57.90A	Exclusively carbonising base paper	0	A	10 %	
4802.57.90B	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.58	Weighing more than 150 g/m ² :				
	Safety paper:				
4802.58.11	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.19	Other	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.58.19A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper:				
4802.58.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.29	Other	10	E	15 %	
4802.58.29A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Bond or tablet-type typing paper and other writing paper:				
4802.58.31	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.39	Other	10	E	15 %	
4802.58.39A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card"):				
4802.58.41	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.49	Other	10	E	15 %	
4802.58.49A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Other:				
4802.58.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.99	Other	10	E	10 %	
4802.58.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4802.58.99B	Exclusively multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m ² , in strips or rolls with a width of at least 559 mm	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.58.99C	Exclusively carbonising base paper	0	A	10 %	
	Other papers and paperboards, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4802.61	In rolls				
4802.61.10	Safety paper (5-10)	—	A	FREE	
4802.61.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	—	A	FREE	
4802.61.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	—	A	FREE	
4802.61.40	Drawing paper with a weight of not more than 150 g/m ² (5-10)	—	A	FREE	
4802.61.50	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card") (5-10)	—	A	FREE	
4802.61.60	Carbonising base paper (5-10)	0	A	FREE	
4802.61.90	Other (5-10)	—	A	FREE	
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
4802.62.10	Security paper (5-10)	10	C	15 %	
4802.62.10A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.10B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.20	Paper for books, magazine paper and other papers for printing, excluding Bond and tablet paper (5-10)	10	C	15 %	
4802.62.20A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.20B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	10	C	15 %	
4802.62.30A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.30B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.62.40	Drawing paper with a weight of not more than 150 g/m ² (5-10)	10	C	15 %	
4802.62.40A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.62.40B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.50	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card") (5-10)	10	C	15 %	
4802.62.50A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.50B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.60	Carbonising base paper (5-10)	0	A	15 %	
4802.62.90	Other (5-10)	10	C	10 %	
4802.62.90A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.90B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.69	Other:				
4802.69.10	Security paper	10	E	15 %	
4802.69.10A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.20	Paper for books, magazine paper and other paper for printing, excluding Bond and tablet paper (5-10)	10	E	15 %	
4802.69.20A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.30	Bond or tablet paper, typing paper and other writing paper (5-10)	10	E	15 %	
4802.69.30A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.40	Drawing paper with a weight of not more than 150 g/m ² (5-10)	10	E	15 %	
4802.69.40A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.50	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card") (5-10)	10	E	15 %	
4802.69.50A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
	Carbonising base paper:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.69.62	In square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	—	A	FREE	
4802.69.69	Other	0	A	15 %	
4802.69.90	Other (5-10)	10	E	10 %	
4802.69.90A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	10 %	
48.03	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.				
4803.00.10	Tissues of cellulose wadding or webs of coloured cellulose fibres, whether or not put up in rolls (5-10)	10	G	FREE	
4803.00.20	Of the kind used for toilet paper	10	G	15 %	
4803.00.90	Other	10	G	15 %	
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 48.02 OR 48.03.				
	Kraftliner:				
4804.11	Unbleached:				
4804.11.10	Of a weight not exceeding 150 g/m ²	0	A	15 %	
4804.11.90	Other	0	A	FREE	
4804.19.00	Other (5-10)	0	A	FREE	
	Sack kraft paper:				
4804.21.00	Unbleached	0	A	15 %	
4804.29.00	Other	0	A	FREE	
	Other kraft paper and paperboard weighing 150 g/m ² or less:				
4804.31.00	Unbleached	10	E	15 %	
4804.31.00A	Only paper for wax matches	0	A	15 %	
4804.39	Other:				
4804.39.10	Bleached in rolls	—	A	FREE	
4804.39.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4804.39.90A	Only weighing no more than 100 g/m ² , other than paper for wax matches	10	E	15 %	
	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :				
4804.41.00	Unbleached	10	E	10 %	
4804.42.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	10 %	
4804.49.00	Other	0	A	10 %	
	Other kraft paper and paperboard weighing 225 g/m ² or more:				
4804.51.00	Unbleached	0	A	10 %	
4804.52.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	5 %	
4804.59.00	Other	0	A	10 %	
48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.				
	Fluting paper:				
4805.11	Semi-chemical fluting paper:				
4805.11.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	0	A	FREE	
4805.11.90	Other	0	A	5 %	
4805.12	Straw fluting paper				
4805.12.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4805.12.19	Other	0	A	15 %	
4805.12.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	0	A	FREE	
4805.12.99	Other	0	A	10 %	
4805.19	Other:				
4805.19.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.19.19	Other	0	A	15 %	
	Of a weight exceeding 150 g/m ² but not exceeding 225 g/m ² , other than multi-ply paper:				
	Other:				
4805.19.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4805.19.99	Other	0	A	10 %	
	Testliner (recycled liner board):				
4805.24	Of a weight not exceeding 150 g/m ² :				
4805.24.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.24.90	Other	0	A	15 %	
4805.25	Weighing more than 150 g/m ² :				
4805.25.10	Multi-ply paper, with all plies bleached (5-10)	—	A	FREE	
	Of a weight exceeding 150 g/m ² but not exceeding 225 g, other than multi-ply paper:				
4805.25.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	—	A	FREE	
4805.25.29	Other	0	A	15 %	
4805.25.29A	Only grey paper board weighing more than 300 g/m ²	10	E	15 %	
	Other:				
4805.25.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	—	A	FREE	
4805.25.99	Other	0	A	10 %	
4805.25.99A	Only grey paper board weighing more than 300 g/m ²	10	E	10 %	
4805.30	Sulphite wrapping paper				
4805.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.30.90	Other (5-10)	0	A	15 %	
4805.40	Filter paper and paperboard:				
4805.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.40.90	Other	0	A	10 %	
4805.50	Felt paper and paperboard:				
4805.50.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.50.90	Other	0	A	15 %	
	Other:				
4805.91	Of a weight not exceeding 150 g/m ²				
4805.91.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.91.90	Other	0	A	15 %	
4805.92	Weighing more than 150 g/m ² but not more than 225 g/m ² :				
4805.92.10	Multi-ply paper, with all plies bleached (5-10)	0	A	FREE	
	Other, multi-ply				
4805.92.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.92.29	Other	0	A	10 %	
	Other:				
4805.92.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.92.99	Other	0	A	15 %	
4805.93	Weighing 225 g/m ² or more:				
4805.93.10	Multi-ply paper, with all plies bleached (5-10)	0	A	FREE	
	Other:				
4805.93.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.93.99	Other	0	A	10 %	
4805.93.99A	Only paperboard for structures, not impregnated	5	E	10 %	
48.06	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.				
4806.10	Vegetable parchment				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4806.10.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.10.90	Other	0	A	10 %	
4806.20	Greaseproof papers				
4806.20.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.20.90	Other	0	A	10 %	
4806.30	Tracing papers				
4806.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.30.90	Other	0	A	10 %	
4806.40	Glassine and other glazed transparent or translucent papers				
4806.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.40.90	Other	0	A	10 %	
48.07	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.				
4807.00.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	0	A	15 %	
4807.00.90	Other	—	A	FREE	
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03.				
4808.10.00	Corrugated paper and paperboard, whether or not perforated	10	E	FREE	
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.90	Other:				
4808.90.10	Creped paper	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4808.90.90	Other	0	A	10 %	
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS.				
4809.20	Self-copy paper:				
4809.20.10	Not printed (5-10)	0	A	FREE	
4809.20.20	Printed	0	A	10 %	
4809.90.00	Other (5-10)	0	A	10 %	
4809.90.00A	Only carbon or similar copying papers	5	E	10 %	
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE.				
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:				
4810.13	In rolls:				
	Of a weight not exceeding 150 g/m ² :				
4810.13.11	Not printed	—	A	FREE	
4810.13.19	Other	0	A	10 %	
4810.13.19A	Only printed, whether or not embossed or perforated	10	G	10 %	
4810.13.19B	Only in rolls of a width not exceeding 150 mm	10	E	10 %	
	Other:				
4810.13.91	Not printed	—	A	FREE	
4810.13.99	Other	0	A	5 %	
4810.13.99A	Only printed, whether or not embossed or perforated	10	G	5 %	
4810.13.99B	Only in rolls of a width not exceeding 150 mm	10	E	5 %	
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
	Of a weight not exceeding 150 g/m ² :				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.14.11	Not printed (5-10)	—	A	FREE	
4810.14.19	Other	10	E	10 %	
4810.14.19A	Only metallised paper weighing 150 g/m ² or less, printed, whether or not embossed or perforated	10	G	10 %	
4810.14.19B	Only metallised paper weighing 150 g/m ² or less, other than printed, whether or not embossed or perforated	5	E	10 %	
4810.14.19C	Only "endless" paper	15	E	10 %	
4810.14.19D	Only weighing 150 g/m ² or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	10 %	
	Other:				
4810.14.91	Not printed (5-10)	—	A	FREE	
4810.14.99	Other	10	E	5 %	
4810.14.99A	Only "endless" paper	15	E	5 %	
4810.14.99B	Only weighing 150 g/m ² or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	5 %	
4810.19	Other:				
4810.19.10	Weighing not more than 150 g/m ² (5-10)	10	E	10 %	
4810.19.10A	Only graph paper for recording apparatus	0	A	10 %	
4810.19.10B	Only metallised paper, other than that weighing 150 g/m ² or less, not printed	5	E	10 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	10 %	
4810.19.10D	Only metallised paper weighing 150 g/m ² or less, printed, not perforated	0	A	10 %	
4810.19.10E	Only in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, other than metallised paper	0	A	10 %	
4810.19.90	Other (5-10)	10	E	5 %	
4810.19.90A	Only graph paper for recording apparatus	0	A	5 %	
4810.19.90B	Only metallised paper, not printed	5	E	5 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	5 %	
4810.19.10D	Only in sheets with one side exceeding 435 mm and the other side exceeding 297 mm unfolded, other than metallised paper	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemical process				
4810.22	Lightweight coated paper (L.W.C.)				
4810.22.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.22.90	Other	10	E	15 %	
4810.22.90A	Only graph paper for recording apparatus	0	A	15 %	
4810.22.90B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state, unprinted	0	A	15 %	
4810.29	Other:				
4810.29.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.29.90	Other	10	E	15 %	
4810.29.90A	Only "endless" paper	15	E	15 %	
4810.29.90B	Only metallised paper, not printed	15	E	15 %	
4810.29.90C	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state, other than metallised	0	A	15 %	
4810.29.90D	Only graph paper for recording apparatus	0	A	15 %	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
4810.31	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less				
4810.31.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.31.90	Other	10	E	15 %	
4810.31.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.31.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.32	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :				
4810.32.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.32.90	Other	10	E	15 %	
4810.32.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.32.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.39	Other:				
4810.39.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.39.90	Other	—	A	FREE	
	Other paper and paperboard:				
4810.92	Multi-ply:				
4810.92.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.92.90	Other	10	E	15 %	
4810.92.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.92.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.99	Other:				
4810.99.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30")	—	A	FREE	
4810.99.90	Other	10	E	15 %	
4810.99.90A	Only metallised paper in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4810.99.90B	Only graph paper for recording apparatus	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN SQUARED AND RECTANGLED ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 48.03, 48.09 OR 48.10.				
4811.1	Tarred, bituminised or asphalted paper and paperboard:				
4811.10.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.10.30	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.10.90	Other	10	E	10 %	
4811.10.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
	Gummed or adhesive paper and paperboard:				
4811.41	Self-adhesive:				
4811.41.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.41.90	Other	10	E	10 %	
4811.41.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4811.49	Other:				
4811.49.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.49.90	Other	10	E	10 %	
4811.49.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	10 %	
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
4811.51	Bleached, weighing more than 150 g/m ² :				
4811.51.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.51.30	Other, for the manufacture of beverage containers, printed, covered on both sides with a thin transparent plastic layer, whether or not lined with a metal layer (on the side that will constitute the bottom of the container), folded or marked previously to facilitate cutting when manufacturing the individual containers	—	A	FREE	
4811.51.40	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.51.90	Other	10	G	10 %	
4811.51.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4811.51.90B	Only multi-ply, whether or not interleaved with aluminium foil, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	10	E	10 %	
4811.59	Other:				
4811.59.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.59.30	Other, for the manufacture of beverage containers, printed, covered on both sides with a thin transparent plastic layer, whether or not lined with a metal layer (on the side that will constitute the bottom of the container), folded or marked previously to facilitate cutting when manufacturing the individual containers	—	A	FREE	
4811.59.40	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.59.90	Other	10	E	5 %	
4811.59.90A	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, other than in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	10	G	5 %	
4811.59.90B	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	5 %	
4811.59.90C	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	5 %	
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
4811.60.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (5-10)	10	G	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.60.90	Other (5-10)	10	G	15 %	
4811.60.90A	Only floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres				
	Impregnated, coated or covered				
4811.90.11	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	10	E	FREE	
4811.90.19	Other	10	E	15 %	
	Other impregnated:				
4811.90.21	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.90.23	Other unprinted (5-10)	10	E	5 %	
4811.90.23A	Only greaseproof papers, printed	10	G	5 %	
4811.90.29	Other	10	E	10 %	
4811.90.29A	Only greaseproof papers, printed	10	G	10 %	
	Other, printed:				
4811.90.41	Writing paper (1-10)	10	E	10 %	
4811.90.42	Drawing paper	10	E	15 %	
4811.90.43	Packing or wrapping paper, without advertisements	10	E	5 %	
4811.90.44	Packing or wrapping paper, with advertisements	10	E	15 %	
4811.90.49	Other	10	E	5 %	
	Other:				
4811.90.91	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.90.93	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.90.99	Other	10	E	5 %	
4811.90.99A	Only "endless" paper	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.90.99B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	5 %	
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.	0	A	FREE	
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.				
4813.10.00	In the form of booklets or tubes	0	A	FREE	
4813.20.00	In rolls of a width not exceeding 5 cm	0	A	FREE	
4813.90	Other:				
4813.90.10	In strips or rolls of a width exceeding 15 cm, or in sheets with one side exceeding 15 cm and the other side exceeding 36 cm, unfolded (5-10)	0	A	15 %	
4813.90.20	Cut in shapes other than square or rectangular or in strips or rolls of a width not exceeding 15 cm provided that with does not correspond to that required for the mechanical production of cigarettes	0	A	15 %	
4813.90.90	Other	0	A	FREE	
48.14	WALLPAPER AND SIMILAR WALLCOVERINGS; WINDOW TRANSPARENCIES OF PAPER.				
4814.10.00	Ingrain paper	10	E	15 %	
4814.20.00	Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics (1-10)	10	E	10 %	
4814.90.00	Other	10	E	15 %	
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING. 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.				
4816.20	Self-copy paper				
4816.20.10	In rolls of a width of 21 cm or more, but not more than 36 cm and a diameter in excess of 100 cm, unprinted (1-09)	0	A	FREE	
4816.20.90	Other (1-09)	0	A	15 %	
4816.90	Other:				
4816.90.10	Duplicator stencils	—	A	FREE	
4816.90.90	Other	0	A	15 %	
4816.90.90A	Only carbon (carbonic) or similar copying papers	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.17	LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY.				
4817.10.00	Envelopes (5-10)	15	E	15 %	
4817.20.00	Letter cards, plain postcards and correspondence cards (5-10)	15	E	15 %	
4817.30.00	Boxes, bags, and similar presentations, containing an assortment of stationery for correspondence (5-10)	15	G	15 %	
48.18	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; CLEANSING TISSUES, BAD SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				
4818.10.00	Toilet paper (4-09)	15	E	10 %	
4818.20	Handkerchiefs, cleansing or facial tissues and towels:				
4818.20.10	Handkerchiefs and cleansing or facial tissues	15	E	15 %	
4818.20.20	Towel paper (4-09)	15	E	10 %	
4818.30	Tablecloths and serviettes:				
4818.30.10	Serviettes (1-10)	15	E	10 %	
4818.30.20	Tablecloths	15	E	15 %	
4818.30.30	Sets of tablecloths and serviettes	15	E	15 %	
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:				
4818.40.10	Napkins, whether or not for adults (Article 80, Law 8-2010)	0	A	5 %	
4818.40.20	Sanitary towels (sanitary napkins)	15	E	15 %	
4818.40.30	Tampons	15	E	15 %	
4818.40.40	Sterilised articles for clinics and hospitals	15	E	5 %	
4818.40.90	Other	15	E	15 %	
4818.50	Articles of apparel and clothing accessories				
4818.50.10	Sterilised articles for clinics and hospitals	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4818.50.20	Bibs, neck and wrist protectors	15	E	FREE	
4818.50.90	Other	15	E	15 %	
4818.90	Other:				
4818.90.10	Sterilised paper articles for clinics and hospitals	0	A	5 %	
4818.90.90	Other	15	E	15 %	
48.19	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES. BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.				
4819.10.00	Boxes of corrugated paper or paperboard (1-10)	15	H	10 %	
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard				
4819.20.10	Cartons for assembly as beverage containers	—	A	FREE	
4819.20.20	Folding boxes	15	G	15 %	
4819.20.90	Other	15	G	15 %	
4819.20.90A	Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil (Tetra Brik-type)	0	A	15 %	
4819.30.00	For cement and the like	10	G	15 %	
4819.30.11A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.12	For ground coffee or sugar	10	G	15 %	
4819.30.12A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.19	Other	10	G	15 %	
4819.30.19A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.20	Vacuum cleaner bags	10	G	15 %	
4819.30.90	Other	10	G	15 %	
4819.40	Other sacks and bags; cones				
4819.40.11	For cement and the like	10	G	15 %	
4819.40.12	For ground coffee or sugar	10	G	15 %	
4819.40.19	Other	10	G	15 %	
4819.40.20	Vacuum cleaner bags	10	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4819.40.90	Other (1-10)	10	G	10 %	
4819.50	Other packing containers, including record sleeves				
4819.50.10	Paper covers for clothing	10	G	15 %	
4819.50.20	Packaging for eggs	10	G	15 %	
4819.50.30	For ice cream, with a capacity of one gallon or more	10	G	FREE	
4819.50.40	Other folding containers:	10	G	15 %	
4819.50.90	Other	10	G	15 %	
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10	G	15 %	
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD. ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.				
4820.10	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles				
4820.10.10	Registers	15	G	15 %	
4820.10.20	Account books	15	G	15 %	
4820.10.31	Continuous	15	G	15 %	
4820.10.39	Other	15	G	15 %	
4820.10.41	Blank	15	G	15 %	
4820.10.49	Other	15	G	15 %	
4820.10.50	Diaries (1-10)	15	G	10 %	
4820.10.90	Other	15	G	15 %	
4820.20	Exercise books:				
4820.20.10	School exercise books (broad lined, double-lined, for writing, squared, for music and for drawing) (1-10)	15	G	10 %	
4820.20.90	Other, including notebooks (1-10)	15	G	10 %	
4820.30	Binders (other than book covers), folders and file covers				
4820.30.10	Accordion files	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4820.30.20	Ring binders (portfolios) (1-10)	15	G	10 %	
	Other files or folders:				
4820.30.31	Of the hanging type	15	G	15 %	
4820.30.32	Presentation types, other than manila	15	G	15 %	
4820.30.39	Other (1-10)	15	G	10 %	
4820.30.40	Document covers, other than book covers (1-10)	15	G	10 %	
4820.30.90	Other	15	G	15 %	
4820.40.00	Manifold business forms and interleaved carbon sets	15	G	15 %	
4820.50.00	Albums for samples or for collections	15	E	5 %	
4820.90	Other:				
	Hard covers for books:				
4820.90.11	For account books	15	E	15 %	
4820.90.19	Other	15	E	10 %	
4820.90.90	Other	15	E	15 %	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.				
4821.10	Printed:				
4821.10.10	Labels for exercise books	15	H	15 %	
4821.10.20	Twin check labels for photographic development	15	H	FREE	
4821.10.30	Other, of types manufactured in the country	15	H	15 %	
4821.10.90	Other	15	H	10 %	
4821.90	Other:				
4821.90.10	Of types manufactured in the country	15	G	15 %	
4821.90.90	Other	15	G	10 %	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).				
4822.10.00	Of a kind used for winding textile yarn	0	A	FREE	
4822.90	Other:				
4822.90.10	For the textile industry	0	A	FREE	
4822.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.23	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				
4823.20.00	Filter paper and paperboard (2-09)	0	A	10 %	
4823.40	Rolls, sheets and dials, printed for self-recording apparatus:				
4823.40.10	For horse racing docket vending machines	0	A	5 %	
4823.40.90	Other	0	A	FREE	
	Trays, dishes, plates, cups and the like, of paper or paperboard				
4823.61.00	Of bamboo	15	E	15 %	
4823.69	Other:				
4823.69.10	Waxed paper cups, other than those of 3 to 24 ounces	15	G	10 %	
4823.69.20	Straws	15	G	15 %	
4823.69.90	Other	15	G	15 %	
4823.70	Moulded or pressed articles of paper pulp:				
4823.70.10	Moulded paper pulp containers for carrying or packing eggs	10	E	5 %	
4823.70.10A	Only moulded sheets for packing and transporting eggs	5	E	5 %	
4823.70.20	Moulds for printing	10	E	10 %	
4823.70.90	Other	10	E	15 %	
4823.70.90A	Only moulded sheets for packing and transporting eggs	5	E	15 %	
4823.90	Other:				
4823.90.10	Paper and paper board, simply cut for wrapping	10	E	15 %	
4823.90.20	Drying paper and paperboard	10	E	10 %	
4823.90.30	Clothes patterns	10	E	10 %	
4823.90.40	Washers and gaskets (packing)	10	E	FREE	
	Tubular casings:				
4823.90.51	For sausages	0	A	FREE	
4823.90.59	Other	0	A	FREE	
4823.90.60	Paperboard insoles	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4823.90.70	Letters of paper or paperboard	10	E	15 %	
4823.90.80	Packaging lids	10	E	10 %	
	Other:				
4823.90.91	Fans	10	E	10 %	
4823.90.92	Moulds for printing	10	E	10 %	
4823.90.93	Unperforated card, whether or not in strips, for punch card machines	10	E	15 %	
4823.90.94	Printed silicone paper in rolls of a width of 2 cm	10	E	FREE	
4823.90.95	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.96	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.97	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4823.90.98	Gummed or adhesive paper, in strips or rolls	10	E	15 %	
4823.90.99	Other	10	E	10 %	
4823.90.99A	Only multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A	10 %	
4823.90.99B	Only electrical insulation paper	0	A	10 %	
4823.90.99C	Only "sticks" of rolled paper for confectionary	0	A	10 %	
49.01	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.				
4901.10	In single sheets, whether or not folded				
4901.10.10	Pornographic material	0	A	FREE	
4901.10.90	Other	0	A	FREE	
4901.91.00	Dictionaries and encyclopaedias, whether or not in serial instalments thereof	0	A	FREE	
4901.99	Other:				
4901.99.10	Pornographic material	0	A	FREE	
4901.99.90	Other	0	A	FREE	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.				
4902.10	Appearing at least four times a week				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4902.10.10	Classed as educational by the Ministry of Education	0	A	FREE	
4902.10.91	Pornographic material	0	A	FREE	
4902.10.99	Other	0	A	FREE	
4902.90	Other:				
4902.90.10	Daily and weekly newspapers, other than pornographic material	0	A	FREE	
4902.90.21	Classed as educational by the Ministry of Education	0	A	FREE	
4902.90.22	Pornographic material	0	A	FREE	
4902.90.29	Other	0	A	FREE	
49.03	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS.				
4903.00.10	Drawing or colouring books	5	E	FREE	
4903.00.90	Other	5	E	FREE	
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED.	5	E	FREE	
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.				
4905.10.00	Globes	0	A	FREE	
4905.91.00	In book form	0	A	FREE	
4905.99.00	Other	0	A	FREE	
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITIZED PAPER AND CARBON COPIES OF THE FOREGOING.	5	E	FREE	
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.				
4907.00.11	Postage stamps	0	A	10 %	
4907.00.19	Other	0	A	10 %	
4907.00.20	Envelopes, letter cards and other writing materials stamped by franking devices	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4907.00.30	Cheques, cheque books, whether or not stamped, check books other than travellers' cheques	15	E	15 %	
4907.00.41	Legal tender or issued	—	A	FREE	
4907.00.49	Other	15	E	10 %	
4907.00.49A	Only banknotes	0	A	10 %	
4907.00.51	Official lottery tickets, unissued	15	E	15 %	
4907.00.52	Official lottery tickets, in circulation	15	E	15 %	
4907.00.59	Other	15	E	10 %	
4907.00.61	Uncompleted, unissued or not legal tender	15	E	15 %	
4907.00.69	Other (securities issued or legal tender)	15	E	FREE	
4907.00.71	Air bills of lading	15	E	15 %	
4907.00.79	Other	15	E	15 %	
4907.00.90	Other	15	E	15 %	
49.08	TRANSFERS (DECALCOMANIAS) OF ANY KIND.				
4908.10.00	Transfers (decalcomanias), vitrifiable	0	A	15 %	
4908.90.00	Other	10	E	15 %	
49.09	PRINTED OR ILLUSTRATED POSTCARDS; CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.				
4909.00.11	With views of the Republic of Panama	15	G	10 %	
4909.00.19	Other	15	G	15 %	
4909.00.21	Intended to be completed with a written message	15	G	15 %	
4909.00.29	Other	15	G	15 %	
4909.00.30	Mass cards	15	G	15 %	
4909.00.40	Business or visiting cards	15	G	15 %	
4909.00.90	Other	15	G	15 %	
49.10	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS.				
4910.00.11	With educational illustrations	15	E	FREE	
4910.00.19	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4910.00.20	Calendars printed on material other than paper or board, other than compound or perpetual calendars	15	E	15 %	
4910.00.30	Compound or perpetual calendars	15	E	15 %	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.				
4911.10	Trade advertising material, commercial catalogues and the like:				
4911.10.11	Colour samples for paints	—	A	FREE	
4911.10.19	Other	15	G	15 %	
4911.10.19A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	
4911.10.20	Posters, flyers and other printed advertising material, for cinema films or video films	15	G	10 %	
4911.10.30	Other advertising material, commercial catalogues and the like, from foreign enterprises	—	A	FREE	
4911.10.40	Tourist material, with advertising from local firms, distributed free of charge	15	G	FREE	
4911.10.91	Colour samples for paints	15	G	FREE	
4911.10.99	Other	15	G	15 %	
4911.10.99A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	
4911.91	Pictures, designs and photographs:				
4911.91.11	Posters or flyers, other than educational material	15	E	15 %	
4911.91.12	Reproductions of famous paintings, of the kinds not produced in Panama	15	E	15 %	
4911.91.19	Other	15	E	15 %	
4911.91.20	Aerial photographs for maps and plans.	15	E	FREE	
4911.91.30	Other photographs	15	E	15 %	
4911.91.40	Posters, stickers or stamps for education	15	E	FREE	
4911.91.90	Other	15	E	15 %	
4911.99	Other:				
4911.99.10	Tickets and the like, used to maintain order in queues, whether or not in strips	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4911.99.20	Travel tickets	15	G	15 %	
4911.99.30	Paper stamps (other than for securities)	15	G	15 %	
4911.99.90	Other	15	G	15 %	
4911.99.90A	Only lottery scratch cards	0	A	15 %	
5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING.	0	A	10 %	
5002.00.00	RAW SILK (NOT THROWN).	0	A	10 %	
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK).	0	A	10 %	
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5006.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE; SILKWORM GUT.	5	C	FREE	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.				
5007.10.00	Fabrics of noil silk	10	C	FREE	
5007.20.00	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	C	FREE	
5007.90.00	Other fabrics	10	C	FREE	
51.01	WOOL, NOT CARDED OR COMBED.				
5101.11.00	Shorn wool	0	A	10 %	
5101.19.00	Other	0	A	10 %	
5101.21.00	Shorn wool	0	A	10 %	
5101.29.00	Other	0	A	10 %	
5101.30.00	Carbonised	0	A	10 %	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED.				
5102.11.00	Of Kashmir (cashmere) goats	0	A	10 %	
5102.19.00	Other	0	A	10 %	
5102.20.00	Coarse animal hair	0	A	10 %	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5103.10.00	Noils of wool or of fine animal hair	0	A	10 %	
5103.20.00	Other waste of wool or of fine animal hair	0	A	10 %	
5103.30.00	Waste of coarse animal hair	0	A	10 %	
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR.	0	A	10 %	
51.05	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).				
5105.10.00	Carded wool	0	A	10 %	
5105.21.00	"Combed wool in fragments"	0	A	10 %	
5105.29.00	Other	0	A	10 %	
5105.31.00	Of Kashmir (cashmere) goats	0	A	10 %	
5105.39.00	Other	0	A	10 %	
5105.40.00	Coarse animal hair, carded or combed	0	A	10 %	
51.06	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.				
5106.10.00	Containing 85 % or more by weight of wool	15	C	15 %	
5106.20.00	Containing less than 85 % by weight of wool	15	C	15 %	
51.07	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE.				
5107.10.00	Containing 85 % or more by weight of wool	15	C	15 %	
5107.20.00	Containing less than 85 % by weight of wool	15	C	15 %	
51.08	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE.				
5108.10.00	Carded	15	C	15 %	
5108.20.00	Combed	15	C	15 %	
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.				
5109.10.00	Containing 85 % or more by weight of wool or of fine animal hair	15	C	15 %	
5109.90.00	Other	15	C	15 %	
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE.	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.				
5111.11	Weighing not more than 300 g/m ² :				
5111.11.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.11.90	Other	10	E	10 %	
5111.19	Other:				
5111.19.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.19.90	Other	10	E	10 %	
5111.20	Other, mixed mainly or solely with man-made filaments				
5111.20.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.20.90	Other	10	E	10 %	
5111.30	Other, mixed mainly or solely with man-made staple fibres:				
5111.30.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.30.90	Other	10	E	10 %	
5111.90	Other:				
5111.90.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.90.90	Other	10	E	10 %	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR.				
5112.11.00	Weighing 200 g/m ² or less	10	E	FREE	
5112.19.00	Other	10	E	FREE	
5112.20.00	Other, mixed (mainly) or solely with man-made filaments	10	E	FREE	
5112.30.00	Other, mixed mainly or solely with man-made staple fibres:	10	E	FREE	
5112.90.00	Other	10	E	FREE	
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5201.00.00	COTTON, NOT CARDED OR COMBED.	0	A	FREE	
52.02	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5202.10.00	Yarn waste	0	A	FREE	
5202.91.00	Garnetted stock	0	A	FREE	
5202.99.00	Other	0	A	FREE	
5203.00.00	COTTON, CARDED OR COMBED.	0	A	FREE	
52.04	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5204.11.00	Containing no less than 85 % cotton by weight	5	C	FREE	
5204.19.00	Other	5	C	FREE	
5204.20.00	Put up in forms or in packings of a kind sold by retail	5	C	FREE	
52.05	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.				
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5	C	FREE	
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C	FREE	
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C	FREE	
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
52.06	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.				
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.				
5207.10.00	Containing no less than 85 % cotton by weight	5	C	FREE	
5207.90.00	Other	5	C	FREE	
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m ² .				
5208.11.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.12.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.13.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.19.00	Other fabrics	10	E	FREE	
5208.21.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.22.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.23.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.29.00	Other fabrics	10	E	FREE	
5208.31.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.32.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.33.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.39.00	Other fabrics	10	E	FREE	
5208.41.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.42.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.43.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.49.00	Other fabrics	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5208.51.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.52.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.59.00	Other fabrics	10	E	FREE	
52.09	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m ² .				
5209.11.00	Plain-woven	10	E	FREE	
5209.12.00	3-thread or 4-thread twill, including cross- twill	—	A	FREE	
5209.19.00	Other fabrics	10	E	FREE	
5209.21.00	Plain-woven	10	E	FREE	
5209.22.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5209.29.00	Other fabrics	10	E	FREE	
5209.31.00	Plain-woven	10	E	FREE	
5209.32.00	3-thread or 4-thread twill, including cross- twill	—	A	FREE	
5209.39.00	Other fabrics	10	E	FREE	
5209.41.00	Plain-woven	10	E	FREE	
5209.42.00	Denim	—	A	FREE	
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	—	A	FREE	
5209.49.00	Other fabrics	10	E	FREE	
5209.51.00	Plain-woven	10	E	FREE	
5209.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5209.59.00	Other fabrics	10	E	FREE	
52.10	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m ² .				
5210.11.00	Plain-woven	10	E	FREE	
5210.19.00	Other fabrics	10	E	FREE	
5210.21.00	Plain-woven	10	E	FREE	
5210.29.00	Other fabrics	10	E	FREE	
5210.31.00	Plain-woven	10	E	FREE	
5210.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5210.39.00	Other fabrics	10	E	FREE	
5210.41.00	Plain-woven	10	E	FREE	
5210.49.00	Other fabrics	10	E	FREE	
5210.51.00	Plain-woven	10	E	FREE	
5210.59.00	Other fabrics	10	E	FREE	
52.11	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m ² .				
5211.11.00	Plain-woven	10	E	FREE	
5211.12.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.19.00	Other fabrics	10	E	FREE	
5211.20.00	Bleached	10	E	FREE	
5211.31.00	Plain-woven	10	E	FREE	
5211.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.39.00	Other fabrics	10	E	FREE	
5211.41.00	Plain-woven	10	E	FREE	
5211.42.00	Denim	10	E	FREE	
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E	FREE	
5211.49.00	Other fabrics	10	E	FREE	
5211.51.00	Plain-woven	10	E	FREE	
5211.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.59.00	Other fabrics	10	E	FREE	
52.12	OTHER WOVEN FABRICS OF COTTON.				
5212.11.00	Unbleached	10	E	FREE	
5212.12.00	Bleached	10	E	FREE	
5212.13.00	Dyed	10	E	FREE	
5212.14.00	Of yarns of different colours	10	E	FREE	
5212.15.00	Printed	10	E	FREE	
5212.21.00	Unbleached	10	E	FREE	
5212.22.00	Bleached	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5212.23.00	Dyed	10	E	FREE	
5212.24.00	Of yarns of different colours	10	E	FREE	
5212.25.00	Printed	10	E	FREE	
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5301.10.00	Flax, raw or retted	0	A	10 %	
5301.21.00	Broken or scutched	0	A	10 %	
5301.29.00	Other	0	A	10 %	
5301.30.00	Flax tow and waste	0	A	10 %	
53.02	TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5302.10.00	True hemp, raw or retted	0	A	10 %	
5302.90.00	Other	0	A	10 %	
53.03	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5303.10.00	Jute and other textile bast fibres, raw or retted	0	A	10 %	
5303.90.00	Other	0	A	10 %	
53.05	COCONUT, ALBACA (MANILA HEMP), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES INCLUDING YARN WASTE AND GARNETTED STOCK).				
5305.00.10	Textile fibres of the genus <i>Agave</i> , processed but not spun: tow and waste	0	A	FREE	
5305.00.90	Other	0	A	10 %	
53.06	FLAX YARN.				
5306.10.00	Single	5	C	10 %	
5306.20	Multiple (folded) or cabled				
5306.20.10	Not packaged or otherwise prepared for retail sale	5	C	10 %	
5306.20.90	Other	5	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5307.10.00	Single	15	C	15 %	
5307.20.00	Multiple (folded) or cabled	15	C	15 %	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN.				
5308.10.00	Coir yarn	15	C	15 %	
5308.20.00	Yarn of true hemp	5	C	10 %	
5308.90	Other:				
5308.90.11	Not put up for retail sale	5	C	10 %	
5308.90.19	Put up for retail sale	5	C	FREE	
5308.90.91	Paper yarn	15	C	15 %	
5308.90.99	Other	15	C	FREE	
53.09	WOVEN FABRICS OF FLAX.				
5309.11.00	Unbleached or bleached	10	C	FREE	
5309.19.00	Other	15	C	FREE	
5309.21.00	Unbleached or bleached	10	C	FREE	
5309.29.00	Other	10	C	FREE	
53.10	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5310.10.00	Unbleached	10	C	FREE	
5310.90.00	Other	10	C	FREE	
53.11	YARN OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN.				
5311.00.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	C	FREE	
5311.00.91	Of ramie	10	C	FREE	
5311.00.92	Of hemp	10	C	FREE	
5311.00.93	Of rattan; of palm; of straw	10	C	15 %	
5311.00.99	Other	10	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
54.01	SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5401.10.00	Of synthetic filaments	5	C	FREE	
5401.20.00	Of artificial filaments	5	C	FREE	
54.02	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.				
5402.11.00	Of aramids	0	A	FREE	
5402.19.00	Other	0	A	FREE	
5402.20.00	High tenacity yarn of polyesters	0	A	FREE	
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	C	FREE	
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	C	FREE	
5402.33.00	Of polyesters	0	A	FREE	
5402.34.00	Of polypropylene	5	E	FREE	
5402.39.00	Other	5	E	FREE	
5402.44.00	Of elastomers	—	A	FREE	
5402.45.00	Other, of nylon or other polyamides	0	A	FREE	
5402.46.00	Other, of partially oriented polyesters	0	A	15 %	
5402.47.00	Other polyesters	5	C	FREE	
5402.48.00	Other, polypropylenes	5	C	FREE	
5402.49.00	Other	5	C	FREE	
5402.51.00	Of nylon or other polyamide	5	C	FREE	
5402.52.00	Of polyesters	15	C	15 %	
5402.59.00	Other	5	C	FREE	
5402.61.00	Of nylon or other polyamide	5	C	FREE	
5402.62.00	Of polyesters	5	C	FREE	
5402.69.00	Other	5	C	FREE	
54.03	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5403.10.00	High tenacity yarn of viscose rayon	0	A	FREE	
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5	C	FREE	
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	5	C	FREE	
5403.33.00	Of cellulose acetate	—	A	FREE	
5403.39.00	Other	5	C	FREE	
5403.41.00	Of viscose rayon	5	C	FREE	
5403.42.00	Of cellulose acetate	5	C	FREE	
5403.49.00	Other	5	C	FREE	
54.04	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.				
5404.11.00	Of elastomers	15	C	15 %	
5404.12.00	Other, of polypropylene	15	C	15 %	
5404.19.00	Other	15	C	15 %	
5404.19.00A	Only of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0,31 mm, for tooth-brushes	0	A	15 %	
5404.90.00	Other	15	C	15 %	
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND OTHER FORMS (FOR EXAMPLE ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	15	C	15 %	
5406.00.00	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.	5	C	FREE	
54.07	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04.				
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A	FREE	
5407.20.00	Woven fabrics obtained from strip or the like	10	C	FREE	
5407.30.00	Fabrics specified in Note 9 to Section XI	10	E	FREE	
5407.41.00	Unbleached or bleached	10	E	FREE	
5407.42.00	Dyed	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5407.43.00	Of yarns of different colours	10	E	FREE	
5407.44.00	Printed	10	E	FREE	
5407.51.00	Unbleached or bleached	10	E	FREE	
5407.52.00	Dyed	10	E	FREE	
5407.53.00	Of yarns of different colours	10	E	FREE	
5407.54.00	Printed	10	C	FREE	
5407.61.00	Containing 85 % or more by weight of non-textured polyester filaments	10	E	FREE	
5407.69.00	Other	10	E	FREE	
5407.71.00	Unbleached or bleached	10	E	FREE	
5407.72.00	Dyed	10	E	FREE	
5407.73.00	Of yarns of different colours	—	A	FREE	
5407.74.00	Printed	15	E	FREE	
5407.81.00	Unbleached or bleached	10	E	FREE	
5407.82.00	Dyed	10	E	FREE	
5407.83.00	Of yarns of different colours	10	C	FREE	
5407.84.00	Printed	10	E	FREE	
5407.91.00	Unbleached or bleached	10	E	FREE	
5407.92.00	Dyed	10	E	FREE	
5407.93.00	Of yarns of different colours	10	E	FREE	
5407.94.00	Printed	10	E	FREE	
54.08	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05.				
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A	FREE	
5408.21.00	Unbleached or bleached	10	E	FREE	
5408.22.00	Dyed	10	E	FREE	
5408.23.00	Of yarns of different colours	10	E	FREE	
5408.24.00	Printed	10	E	FREE	
5408.31.00	Unbleached or bleached	10	E	FREE	
5408.32.00	Dyed	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5408.33.00	Of yarns of different colours	10	E	FREE	
5408.34.00	Printed	10	E	FREE	
55.01	SYNTHETIC FILAMENT TOW.				
5501.10.00	Of nylon or other polyamide	0	A	10 %	
5501.20.00	Of polyesters	0	A	10 %	
5501.30.00	Acrylic or modacrylic	0	A	10 %	
5501.40.00	Of polypropylene	0	A	10 %	
5501.90.00	Other	0	A	10 %	
5502.00.00	ARTIFICIAL FILAMENT TOW.	0	A	10 %	
55.03	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5503.11.00	Of aramids	0	A	FREE	
5503.19.00	Other	0	A	FREE	
5503.20.00	Of polyesters	0	A	FREE	
5503.30.00	Acrylic or modacrylic	0	A	FREE	
5503.40.00	Of polypropylene	0	A	FREE	
5503.90.00	Other	0	A	FREE	
55.04	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5504.10.00	Of viscose rayon	0	A	FREE	
5504.90.00	Other	0	A	FREE	
55.05	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES.				
5505.10.00	Of synthetic fibres	0	A	FREE	
5505.20.00	Of artificial fibres	0	A	FREE	
55.06	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5506.10.00	Of nylon or other polyamides	0	A	10 %	
5506.20.00	Of polyesters	0	A	10 %	
5506.30.00	Acrylic or modacrylic	0	A	10 %	
5506.90.00	Other	0	A	10 %	
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
55.08	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5508.10	Of synthetic staple fibres:				
5508.10.10	Put up for retail sale	5	C	FREE	
5508.10.90	Other	5	C	FREE	
5508.20	Of artificial staple fibres:				
5508.20.10	Put up for retail sale	15	C	15 %	
5508.20.90	Other	15	C	15 %	
55.09	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.				
5509.11.00	Single	5	C	FREE	
5509.12.00	Multiple (folded) or cabled	5	C	FREE	
5509.21.00	Single	5	C	FREE	
5509.22.00	Multiple (folded) or cabled	5	C	FREE	
5509.31.00	Single	5	C	FREE	
5509.32.00	Multiple (folded) or cabled	5	C	FREE	
5509.41.00	Single	5	C	FREE	
5509.42.00	Multiple (folded) or cabled	5	C	FREE	
5509.51.00	Mixed mainly or solely with artificial staple fibres	5	C	FREE	
5509.52.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.53.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.59.00	Other	5	C	FREE	
5509.61.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.62.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.69.00	Other	5	C	FREE	
5509.91.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.92.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.99.00	Other	5	C	FREE	
55.10	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.				
5510.11.00	Single	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5510.12.00	Multiple (folded) or cabled	5	C	FREE	
5510.20.00	Other yard, mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5510.30.00	Other yarn, mixed mainly or solely with cotton	5	C	FREE	
5510.90.00	Other yarn	5	C	FREE	
55.11	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE.				
5511.10.00	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	C	FREE	
5511.20.00	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	C	FREE	
5511.30.00	Of artificial staple fibres	5	C	FREE	
55.12	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES.				
5512.11.00	Unbleached or bleached	10	E	FREE	
5512.19.00	Other	—	A	FREE	
5512.21.00	Unbleached or bleached	10	E	FREE	
5512.29.00	Other	10	E	FREE	
5512.91.00	Unbleached or bleached	10	E	FREE	
5512.99.00	Other	10	E	FREE	
55.13	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m ² .				
5513.11.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5513.13.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5513.19.00	Other fabrics	10	E	FREE	
5513.21.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.23.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5513.29.00	Other fabrics	10	E	FREE	
5513.31.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.39.00	Other fabrics	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5513.41.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.49.00	Other fabrics	10	E	FREE	
55.14	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m ² .				
5514.11.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5514.19.00	Other fabrics	10	E	FREE	
5514.21.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5514.23.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5514.29.00	Other fabrics	10	E	FREE	
5514.30.00	Of yarns of different colours	—	A	FREE	
5514.41.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5514.43.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5514.49.00	Other fabrics	10	E	FREE	
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES.				
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	10	E	FREE	
5515.12.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.13.00	Mixed mainly or solely with wool or fine animal hair	10	C	FREE	
5515.19.00	Other	10	E	FREE	
5515.21.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.22.00	Mixed mainly or solely with wool or fine animal hair	10	E	FREE	
5515.29.00	Other	10	E	FREE	
5515.91.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.99.00	Other	10	E	FREE	
55.16	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES.				
5516.11.00	Unbleached or bleached	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5516.12.00	Dyed	10	E	FREE	
5516.13.00	Of yarns of different colours	—	A	FREE	
5516.14.00	Printed	10	E	FREE	
5516.21.00	Unbleached or bleached	10	E	FREE	
5516.22.00	Dyed	10	E	FREE	
5516.23.00	Of yarns of different colours	—	A	FREE	
5516.24.00	Printed	10	E	FREE	
5516.31.00	Unbleached or bleached	10	E	FREE	
5516.32.00	Dyed	10	E	FREE	
5516.33.00	Of yarns of different colours	10	E	FREE	
5516.34.00	Printed	10	E	FREE	
5516.41.00	Unbleached or bleached	10	E	FREE	
5516.42.00	Dyed	10	E	FREE	
5516.43.00	Of yarns of different colours	—	A	FREE	
5516.44.00	Printed	10	E	FREE	
5516.91.00	Unbleached or bleached	10	E	FREE	
5516.92.00	Dyed	10	E	FREE	
5516.93.00	Of yarns of different colours	10	E	FREE	
5516.94.00	Printed	10	E	FREE	
56.01	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS.				
5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:				
5601.10.10	Sanitary towels (sanitary napkins)	15	C	15 %	
5601.10.20	Tampons	15	C	15 %	
5601.10.90	Other	15	C	15 %	
5601.10.90A	Only napkins for adults	0	A	15 %	
5601.21	Of cotton:				
5601.21.10	Cotton wadding	—	A	FREE	
5601.21.90	Other	—	A	FREE	
5601.22	Of man-made fibres:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5601.22.11	Of cellulose acetate	—	A	FREE	
5601.22.19	Other	—	A	FREE	
5601.22.91	Filters of cellulose acetate	15	C	FREE	
5601.22.99	Other	15	C	15 %	
5601.29.00	Other	15	C	15 %	
5601.30	Textile flock and dust and mill neps:				
5601.30.10	Textile flock	15	C	15 %	
5601.30.20	Neps (fibre balls) and dust	15	C	15 %	
56.02	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.				
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	15	C	15 %	
5602.21.00	Of wool or fine animal hair	15	C	15 %	
5602.29.00	Of other textile materials	5	C	FREE	
5602.90	Other:				
5602.90.10	Geomembranes and geotextiles of the kind used in construction for filtering or reinforcing soil	15	C	10 %	
5602.90.20	Roofing felt, whether or not impregnated with asphalt	15	C	10 %	
5602.90.90	Other	15	C	15 %	
5602.90.90A	Only covered with thermoplastics, of a thickness exceeding 0,15 mm, weighing more than 350 g/m ²	0	A	15 %	
5602.90.90B	Only impregnated	0	A	15 %	
56.03	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.				
5603.11.00	Weighing 25 g/m ² or less	0	A	FREE	
5603.12.00	Of a weight exceeding 25g/m ² but not exceeding 70 g/m ²	0	A	FREE	
5603.13.00	Of a weight exceeding 70g/m ² but not exceeding 150 g/m ²	0	A	FREE	
5603.14.00	Of a weight exceeding 150 g/m ²	0	A	FREE	
5603.91.00	Weighing 25 g/m ² or less	0	A	FREE	
5603.92.00	Of a weight exceeding 25g/m ² but not exceeding 70 g/m ²	0	A	FREE	
5603.93.00	Of a weight exceeding 70g/m ² but not exceeding 150 g/m ²	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5603.94.00	Of a weight exceeding 150 g/m ²	0	A	FREE	
56.04	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS.				
5604.10.00	Rubber thread and cord, textile covered	10	C	FREE	
5604.90.00	Other	—	A	FREE	
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL.	0	A	10 %	
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN.	5	C	FREE	
56.07	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.				
5607.21.00	Binder or baler twine	15	E	15 %	
5607.29.00	Other	15	E	15 %	
5607.41.00	Binder or baler twine	15	E	15 %	
5607.49.00	Other	15	E	FREE	
5607.50	Of other synthetic fibres:				
5607.50.10	Of nylon or other polyamides	15	E	5 %	
5607.50.90	Other	15	E	FREE	
5607.90	Other:				
5607.90.10	Of paper	15	C	15 %	
5607.90.20	Of abaca (manila hemp, <i>Musa textilis</i> Nee) or of other hard (leaf) fibres	15	C	15 %	
5607.90.90	Other	15	C	15 %	
56.08	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS.				
5608.11	Made up fishing nets				
5608.11.10	For tuna fishing	15	C	15 %	
5608.11.90	Other	15	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5608.19	Other:				
5608.19.11	For tuna fishing nets	15	C	10 %	
5608.19.19	Other	15	C	FREE	
5608.19.20	Hammocks	15	C	15 %	
5608.19.90	Other	15	C	15 %	
5608.90	Other:				
5608.90.11	For tuna fishing	15	C	15 %	
5608.90.19	Other	15	C	FREE	
5608.90.20	Hammocks	15	C	15 %	
5608.90.90	Other	15	C	FREE	
56.09	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
5609.00.10	Shoe laces (other than those manufactured using braid)	15	C	FREE	
5609.00.20	Clothes lines	15	C	15 %	
5609.00.30	Mops or scourers for cleaning floors, etc.	15	C	15 %	
5609.00.90	Other	15	C	15 %	
57.01	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.				
5701.10.00	Of wool or fine animal hair	15	E	5 %	
5701.90.00	Of Other textile materials	15	E	5 %	
57.02	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS.				
5702.10	"Kelem", "Schumacks" or "Karamanie" and similar hand-woven rugs				
5702.10.10	Of wool or fine animal hair	15	E	10 %	
5702.10.90	Other	15	E	10 %	
5702.20.00	Floor coverings of coconut fibres (coir)	15	E	15 %	
5702.31.00	Of wool or fine animal hair	15	E	10 %	
5702.32	Of man-made textile materials:				
5702.32.10	Presenting landscapes, designs or decorative patterns	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5702.32.90	Other	15	E	15 %	
5702.39	Of other textile materials:				
5702.39.10	Of the vegetable fibres of Chapter 53	15	E	15 %	
5702.39.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.39.99	Other	15	E	15 %	
5702.41.00	Of wool or fine animal hair	15	E	10 %	
5702.42	Of man-made textile materials:				
5702.42.10	For motor vehicles	15	E	15 %	
5702.42.20	Bath mats	15	E	10 %	
5702.42.30	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.42.40	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.42.90	Other	15	E	15 %	
5702.49	Of other textile materials:				
5702.49.10	For motor vehicles	15	E	15 %	
5702.49.20	Bath mats	15	E	10 %	
5702.49.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5702.49.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.49.92	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.49.99	Other	15	E	15 %	
5702.50	Other, not of pile construction, not made up:				
5702.50.10	Of wool or fine animal hair	15	E	10 %	
5702.50.20	Of man-made textile material, presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.50.91	Other, presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.50.99	Other	15	E	15 %	
5702.91.00	Of wool or fine animal hair	15	E	10 %	
5702.92	Of man-made textile materials:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5702.92.10	For motor vehicles	15	E	15 %	
5702.92.20	Bath mats	15	E	10 %	
5702.92.30	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.92.40	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.92.90	Other	15	E	15 %	
5702.99	Of other textile materials:				
5702.99.10	For motor vehicles	15	E	15 %	
5702.99.20	Bath mats	15	E	10 %	
5702.99.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5702.99.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.99.92	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.99.99	Other	15	E	15 %	
57.03	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.				
5703.10.00	Of wool or fine animal hair	15	E	10 %	
5703.20	Of nylon or other polyamides:				
5703.20.10	For motor vehicles, made up	15	E	15 %	
5703.20.20	Made up bath mats	15	E	10 %	
5703.20.30	Other, decorated with landscapes, designs or drawings, whether or not made up	15	E	10 %	
5703.20.40	Other, made up, having a maximum surface area of 1 m ²	15	E	10 %	
5703.20.90	Other	15	E	15 %	
5703.30	Of other man-made textile materials:				
5703.30.10	For motor vehicles, made up	15	E	15 %	
5703.30.20	Made up bath mats	15	E	10 %	
5703.30.30	Other, decorated with landscapes, designs or drawings, whether or not made up	15	E	10 %	
5703.30.40	Other, made up, having a maximum surface area of 1 m ²	15	E	10 %	
5703.30.90	Other	15	E	15 %	
5703.90	Of other textile materials:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5703.90.10	For motor vehicles, made up	15	E	15 %	
5703.90.20	Made up bath mats	15	E	10 %	
5703.90.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5703.90.91	Decorated with landscapes, designs or drawings	15	E	10 %	
5703.90.92	Other, made up, having a maximum surface area of 1 m ²	15	E	10 %	
5703.90.99	Other	15	E	15 %	
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.				
5704.10.00	Having a maximum surface area of 0,3 m ²	15	E	15 %	
5704.90.00	Other	15	E	15 %	
57.05	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.				
5705.00.10	Of wool or fine animal hair, whether or not made up	15	E	10 %	
5705.00.20	Other, made up, for motor vehicles	15	E	15 %	
5705.00.30	Made up bath mats	15	E	10 %	
5705.00.40	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5705.00.91	Decorated with landscapes, designs or drawings	15	E	10 %	
5705.00.92	Other, made up, having a maximum surface area of 1 m ²	15	E	10 %	
5705.00.99	Other	15	E	15 %	
58.01	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06.				
5801.10.00	Of wool or fine animal hair	10	C	FREE	
5801.21.00	Uncut weft pile fabrics	10	C	FREE	
5801.22.00	Velvet and plush by weft, cut, striped (corduroy)	20	C	FREE	
5801.23.00	Other weft pile fabrics	10	C	FREE	
5801.24.00	Warp pile fabrics, épinglé (uncut)	10	C	FREE	
5801.25.00	Warp pile fabrics, cut	10	C	FREE	
5801.26.00	Chenille fabrics	10	C	FREE	
5801.31.00	Uncut weft pile fabrics	10	C	FREE	
5801.32.00	Velvet and plush by weft, cut, striped (corduroy)	20	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5801.33.00	Other weft pile fabrics	10	C	FREE	
5801.34.00	Warp pile fabrics, épinglé (uncut)	—	A	FREE	
5801.35.00	Warp pile fabrics, cut	10	C	FREE	
5801.36.00	Chenille fabrics	10	C	FREE	
5801.90	Of other textile materials:				
5801.90.10	Impregnated, coated or covered with plastics or rubber	10	C	FREE	
5801.90.21	Of flax; of hemp; of ramie	10	C	10 %	
5801.90.22	Of jute	10	C	FREE	
5801.90.29	Other	10	C	FREE	
5801.90.30	Other, of silk	10	C	10 %	
5801.90.90	Other	10	C	FREE	
58.02	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03.				
5802.11.00	Unbleached	10	E	FREE	
5802.19.00	Other	10	E	FREE	
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials				
5802.20.10	Impregnated, coated or covered with plastics or rubber	10	E	FREE	
5802.20.21	Of flax; of hemp; of ramie	10	E	10 %	
5802.20.22	Of jute	10	E	15 %	
5802.20.29	Other	10	E	FREE	
5802.20.30	Other, of silk	10	E	10 %	
5802.20.40	Other, of wool or of fine animal hair	10	E	10 %	
5802.20.90	Other	10	E	FREE	
5802.30	Tufted textile fabrics:				
5802.30.10	Impregnated, coated or covered with plastics or rubber	10	E	FREE	
5802.30.21	Of flax; of hemp; of ramie	10	E	10 %	
5802.30.22	Jute	10	E	FREE	
5802.30.29	Other	10	E	FREE	
5802.30.30	Other, of silk	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5802.30.40	Other, of wool or of fine animal hair	10	E	10 %	
5802.30.90	Other	10	E	FREE	
5803.00.00	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06.	10	E	FREE	
58.04	TULLES AND OTHER NET FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06.				
5804.10.00	Tulles and other net fabrics	10	E	FREE	
5804.21.00	Of man-made fibres	10	E	FREE	
5804.29.00	Of other textile materials	10	E	FREE	
5804.30.00	Hand-made lace	10	E	FREE	
58.05	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP.				
5805.00.10	Of wool or fine animal hair	15	C	FREE	
5805.00.90	Other	15	C	15 %	
58.06	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOL-DUCS).				
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	—	A	FREE	
5806.20.00	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	E	FREE	
5806.31.00	Of cotton	—	A	FREE	
5806.32.00	Of man-made fibres	—	A	FREE	
5806.39	Of other textile materials:				
5806.39.10	Of silk	10	C	FREE	
5806.39.90	Other	10	C	FREE	
5806.40.00	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C	FREE	
58.07	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.				
5807.10	Woven fabrics:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5807.10.10	Of silk, of man-made fibres	10	E	FREE	
5807.10.90	Other	10	E	15 %	
5807.90	Other:				
5807.90.10	Of silk, of man-made fibres	10	E	FREE	
5807.90.90	Other	10	E	15 %	
58.08	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES.				
5808.10	Braids in the piece:				
5808.10.10	Of silk, of man-made fibres	10	C	FREE	
5808.10.90	Other	10	C	15 %	
5808.90	Other:				
5808.90.10	Of silk, of man-made fibres	10	C	FREE	
5808.90.90	Other	10	C	FREE	
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	10	C	FREE	
58.10	EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS.				
5810.10	Embroidery without visible ground:				
5810.10.10	Insignia for uniforms	10	C	15 %	
5810.10.90	Other	10	C	FREE	
5810.91	Of cotton:				
5810.91.10	Insignia for uniforms	10	C	15 %	
5810.91.90	Other	10	C	FREE	
5810.92	Of man-made fibres:				
5810.92.10	Insignia for uniforms	10	C	15 %	
5810.92.90	Other	10	C	FREE	
5810.99	Of other textile materials:				
5810.99.10	Insignia for uniforms	10	E	15 %	
5810.99.90	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5811.00.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10.	10	C	FREE	
59.01	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS.				
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	C	FREE	
5901.90.00	Other	15	C	15 %	
59.02	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.				
5902.10.00	Of nylon or other polyamides	0	A	FREE	
5902.20.00	Of polyesters	0	A	FREE	
5902.90.00	Other	0	A	FREE	
59.03	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02.				
5903.10.00	With poly(vinyl chloride)	5	C	FREE	
5903.20.00	With polyurethane	10	C	FREE	
5903.90.00	Other	—	A	FREE	
59.04	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE.				
5904.10.00	Linoleum	0	A	10 %	
5904.90	Other:				
5904.90.10	On a backing of needleloom felt or nonwovens	10	C	10 %	
5904.90.90	On a backing of other textiles	10	C	10 %	
5905.00.00	TEXTILE WALL COVERINGS.	10	C	15 %	
59.06	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02.				
5906.10.00	Adhesive tape of a width not exceeding 20 cm	10	C	10 %	
5906.91.00	Knitted or crocheted	10	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5906.99.00	Other	—	A	FREE	
59.07	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.				
5907.00.10	Painted canvas	10	C	15 %	
5907.00.90	Other	10	C	FREE	
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED.	5	C	FREE	
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS.	0	A	3 %	
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL.	0	A	3 %	
59.11	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER.				
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)				
5911.10.10	Geomembranes or geotextiles of the kind used in construction for filtering or reinforcing soil	5	E	10 %	
5911.10.90	Other	5	E	FREE	
5911.20.00	Bolting cloth, whether or not made up	5	C	FREE	
5911.31.00	Weighing less than 650 g/m ²	0	A	FREE	
5911.32.00	Weighing 650 g/m ² or more	0	A	FREE	
5911.40.00	Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	0	A	FREE	
5911.90	Other:				
5911.90.10	Gaskets, washers and other seals for pumps, motors, and the like, discs and membranes	0	A	FREE	
5911.90.20	Filter sheets	0	A	10 %	
5911.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
60.01	PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS, KNITTED OR CROCHETED.				
6001.10.00	"Long pile" fabrics	10	E	FREE	
6001.21.00	Of cotton	10	E	FREE	
6001.22.00	Of man-made fibres	10	E	FREE	
6001.29.00	Of other textile materials	10	E	FREE	
6001.91.00	Of cotton	10	E	FREE	
6001.92.00	Of man-made fibres	—	A	FREE	
6001.99.00	Of other textile materials	10	E	FREE	
60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.				
6002.40.00	Containing by weight 5 % or more elastomeric yarn, without rubber thread	—	A	FREE	
6002.90.00	Other	10	E	FREE	
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM OTHER THAN THOSE OF HEADING 60.01 OR 60.02.				
6003.10.00	Of wool or fine animal hair	10	E	FREE	
6003.20.00	Of cotton	10	E	FREE	
6003.30.00	Of synthetic fibres	10	E	FREE	
6003.40.00	Of artificial fibres	10	E	FREE	
6003.90.00	Other	10	E	FREE	
60.04	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.				
6004.10.00	Containing by weight 5 % or more elastomeric yarn, without rubber thread	—	A	FREE	
6004.90.00	Other	10	E	FREE	
60.05	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04.				
6005.21.00	Unbleached or bleached	10	E	FREE	
6005.22.00	Dyed	10	E	FREE	
6005.23.00	Of yarns of different colours	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6005.24.00	Printed	10	E	FREE	
6005.31.00	Unbleached or bleached	10	E	FREE	
6005.32.00	Dyed	10	E	FREE	
6005.33.00	Of yarns of different colours	10	E	FREE	
6005.34.00	Printed	10	E	FREE	
6005.41.00	Unbleached or bleached	10	E	FREE	
6005.42.00	Dyed	10	E	FREE	
6005.43.00	Of yarns of different colours	10	E	FREE	
6005.44.00	Printed	10	E	FREE	
6005.90.00	Other	10	E	FREE	
60.06	OTHER KNITTED OR CROCHETED FABRICS.				
6006.10.00	Of wool or fine animal hair	10	E	FREE	
6006.21.00	Unbleached or bleached	10	E	FREE	
6006.22.00	Dyed	10	E	FREE	
6006.23.00	Of yarns of different colours	10	E	FREE	
6006.24.00	Printed	10	E	FREE	
6006.31.00	Unbleached or bleached	10	E	FREE	
6006.32.00	Dyed	10	E	FREE	
6006.33.00	Of yarns of different colours	10	E	FREE	
6006.34.00	Printed	10	E	FREE	
6006.41.00	Unbleached or bleached	10	E	FREE	
6006.42.00	Dyed	10	E	FREE	
6006.43.00	Of yarns of different colours	10	E	FREE	
6006.44.00	Printed	10	E	FREE	
6006.90.00	Other	10	E	FREE	
61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03.				
6101.20	Of cotton:				
6101.20.10	Men's	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6101.20.20	Boys'	15	E	10 %	
6101.30	Of man-made fibres:				
6101.30.10	Men's	15	E	10 %	
6101.30.20	Boys'	15	E	10 %	
6101.90	Of other textile materials:				
6101.90.10	Men's	15	E	10 %	
6101.90.20	Boys'	15	E	10 %	
61.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04.				
6102.10	Of wool or fine animal hair:				
6102.10.10	Women's	15	E	10 %	
6102.10.20	Girls'	15	E	10 %	
6102.20	Of cotton:				
6102.20.10	Women's	15	E	10 %	
6102.20.20	Girls'	15	E	10 %	
6102.30	Of man-made fibres:				
6102.30.10	Women's	15	E	10 %	
6102.30.20	Girls'	15	E	10 %	
6102.90	Of other textile materials:				
6102.90.10	Women's	15	E	10 %	
6102.90.20	Girls'	15	E	10 %	
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM-WEAR), KNITTED OR CROCHETED.				
6103.10.00	Suits (two-piece or three-piece)	15	E	10 %	
6103.22.00	Of cotton	15	E	10 %	
6103.23.00	Of synthetic fibres	15	E	10 %	
6103.29.00	Of other textile materials	15	E	10 %	
6103.31.00	Of wool or fine animal hair	15	E	10 %	
6103.32.00	Of cotton	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6103.33.00	Of synthetic fibres	15	E	10 %	
6103.39.00	Of other textile materials	15	E	10 %	
6103.41.00	Of wool or fine animal hair	15	E	10 %	
6103.42.00	Of cotton	15	E	10 %	
6103.43.00	Of synthetic fibres	15	E	10 %	
6103.49.00	Of other textile materials	15	E	10 %	
61.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.				
6104.13	Of synthetic fibres:				
6104.13.10	Women's	15	E	15 %	
6104.13.20	Girls'	15	E	10 %	
6104.19	Of other textile materials:				
6104.19.10	Women's	15	E	15 %	
6104.19.20	Girls'	15	E	10 %	
6104.22.00	Of cotton	15	E	10 %	
6104.23.00	Of synthetic fibres	15	E	10 %	
6104.29.00	Of other textile materials	15	E	10 %	
6104.31.00	Of wool or fine animal hair	15	E	10 %	
6104.32.00	Of cotton	15	C	10 %	
6104.33.00	Of synthetic fibres	15	C	10 %	
6104.39.00	Of other textile materials	15	E	10 %	
6104.41	Of wool or fine animal hair:				
6104.41.10	Women's	15	E	15 %	
6104.41.20	Girls'	15	E	10 %	
6104.42	Of cotton:				
6104.42.10	Women's	15	E	15 %	
6104.42.20	Girls'	15	E	10 %	
6104.43	Of synthetic fibres:				
6104.43.10	Women's	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6104.43.20	Girls'	15	E	10 %	
6104.44	Of artificial fibres:				
6104.44.10	Women's	15	E	15 %	
6104.44.20	Girls'	15	E	10 %	
6104.49	Of other textile materials:				
6104.49.10	Women's	15	E	15 %	
6104.49.20	Girls'	15	E	10 %	
6104.51.00	Of wool or fine animal hair	15	E	10 %	
6104.52.00	Of cotton	15	E	10 %	
6104.53.00	Of synthetic fibres	15	E	10 %	
6104.59.00	Of other textile materials	15	E	10 %	
6104.61.00	Of wool or fine animal hair	15	E	10 %	
6104.62.00	Of cotton	15	C	10 %	
6104.63.00	Of synthetic fibres	15	E	10 %	
6104.69.00	Of other textile materials	15	E	10 %	
61.05	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED.				
6105.10.00	Of cotton	15	C	15 %	
6105.20.00	Of man-made fibres	15	E	10 %	
6105.90.00	Of other textile materials	15	E	10 %	
61.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED.				
6106.10	Of cotton:				
6106.10.10	Women's	15	C	15 %	
6106.10.20	Girls'	15	C	10 %	
6106.20	Of man-made fibres:				
6106.20.10	Women's	15	C	15 %	
6106.20.20	Girls'	15	C	10 %	
6106.90	Of other textile materials:				
6106.90.10	Women's	15	E	15 %	
6106.90.20	Girls'	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6107.11	Of cotton:				
6107.11.10	Men's	15	E	15 %	
6107.11.20	Boys'	15	E	15 %	
6107.12	Of man-made fibres:				
6107.12.10	Men's	15	E	15 %	
6107.12.20	Boys'	15	E	15 %	
6107.19	Of other textile materials:				
6107.19.10	Men's	15	E	15 %	
6107.19.20	Boys'	15	E	15 %	
6107.21	Of cotton:				
6107.21.10	Men's	15	E	15 %	
6107.21.20	Boys'	15	E	15 %	
6107.22	Of man-made fibres:				
6107.22.10	Men's	15	E	15 %	
6107.22.20	Boys'	15	E	15 %	
6107.29	Of other textile materials:				
6107.29.10	Men's	15	E	15 %	
6107.29.20	Boys'	15	E	15 %	
6107.91	Of cotton:				
6107.91.10	Men's	15	E	15 %	
6107.91.20	Boys'	15	E	15 %	
6107.99	Of other textile materials:				
6107.99.10	Men's	15	E	15 %	
6107.99.20	Boys'	15	E	15 %	
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6108.11	Of man-made fibres:				
6108.11.10	Women's	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6108.11.20	Girls'	15	E	15 %	
6108.19	Of other textile materials:				
6108.19.10	Women's	15	E	15 %	
6108.19.20	Girls'	15	E	15 %	
6108.21	Of cotton:				
6108.21.10	Women's	15	E	15 %	
6108.21.20	Girls'	15	E	15 %	
6108.22	Of man-made fibres:				
6108.22.10	Women's	15	E	15 %	
6108.22.20	Girls'	15	E	15 %	
6108.29	Of other textile materials:				
6108.29.10	Women's	15	E	15 %	
6108.29.20	Girls'	15	E	15 %	
6108.31	Of cotton:				
6108.31.10	Women's	15	E	15 %	
6108.31.20	Girls'	15	E	15 %	
6108.32	Of man-made fibres:				
6108.32.10	Women's	15	E	15 %	
6108.32.20	Girls'	15	E	15 %	
6108.39	Of other textile materials:				
6108.39.10	Women's	15	E	15 %	
6108.39.20	Girls'	15	E	15 %	
6108.91	Of cotton:				
6108.91.10	Women's	15	E	15 %	
6108.91.20	Girls'	15	E	15 %	
6108.92	Of man-made fibres:				
6108.92.10	Women's	15	E	15 %	
6108.92.20	Girls'	15	E	15 %	
6108.99	Of other textile materials:				
6108.99.10	Women's	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6108.99.20	Girls'	15	E	15 %	
61.09	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED.				
6109.10	Of cotton:				
6109.10.10	White and not printed	15	E	10 %	
6109.10.90	Other	15	E	10 %	
6109.90	Of other textile materials:				
6109.90.10	White and not printed	15	C	10 %	
6109.90.90	Other	15	C	10 %	
61.10	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6110.11	Of wool				
6110.11.10	Men's and women's	15	E	10 %	
6110.11.90	Other	15	E	10 %	
6110.12	Of Kashmir (cashmere) goats:				
6110.12.10	Men's and women's	15	E	10 %	
6110.12.90	Other	15	E	10 %	
6110.19	Other:				
6110.19.10	Men's and women's	15	E	10 %	
6110.19.90	Other	15	E	10 %	
6110.20	Of cotton:				
6110.20.10	With collar, other than white	15	E	15 %	
6110.20.90	Other	15	E	15 %	
6110.30	Of man-made fibres:				
6110.30.10	With collar, other than white	15	C	10 %	
6110.30.90	Other	15	C	10 %	
6110.90	Of other textile materials:				
6110.90.10	With collar, other than white	15	E	10 %	
6110.90.90	Other	15	E	10 %	
61.11	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.				
6111.20	Of cotton:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6111.20.10	Cotton shirts of up to size 4T	15	E	15 %	
6111.20.90	Other	15	E	10 %	
6111.30	Of synthetic fibres:				
6111.30.10	Shirts up to size 4T	15	E	15 %	
6111.30.90	Other	15	E	10 %	
6111.90	Of other textile materials:				
6111.90.10	Shirts up to size 4T	15	E	15 %	
6111.90.90	Other	15	E	10 %	
61.12	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.				
6112.11.00	Of cotton	15	E	10 %	
6112.12.00	Of synthetic fibres	15	E	10 %	
6112.19.00	Of other textile materials	15	E	10 %	
6112.20.00	Ski suits	15	E	10 %	
6112.31.00	Of synthetic fibres	15	E	10 %	
6112.39.00	Of other textile materials	15	E	10 %	
6112.41.00	Of synthetic fibres	15	E	10 %	
6112.49.00	Of other textile materials	15	E	10 %	
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 59.03, 59.06 OR 59.07.	15	E	10 %	
61.14	OTHER GARMENTS, KNITTED OR CROCHETED.				
6114.20.00	Of cotton	15	E	10 %	
6114.30.00	Of man-made fibres	15	E	10 %	
6114.90.00	Of other textile materials	15	E	10 %	
61.15	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.				
6115.10.00	Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins)	15	E	15 %	
6115.10.00A	Only stockings for varicose veins	0	A	15 %	
6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex				