

| Panama Code 2007 | Description                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6115.21.10       | Leotards and other hosiery for dancing                                                             | 15           | E        | 10 %             |              |
| 6115.21.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 6115.22          | Of synthetic fibres, measuring per single yarn 67 decitex or more                                  |              |          |                  |              |
| 6115.22.10       | Leotards and other hosiery for dancing                                                             | 15           | E        | 10 %             |              |
| 6115.22.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 6115.29          | Of other textile materials:                                                                        |              |          |                  |              |
| 6115.29.10       | Leotards and other hosiery for dancing                                                             | 15           | E        | 10 %             |              |
| 6115.29.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 6115.30.00       | Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex   | 15           | E        | 15 %             |              |
| 6115.94.00       | Of wool or fine animal hair                                                                        | 15           | E        | 15 %             |              |
| 6115.95.00       | Of cotton                                                                                          | 15           | E        | 15 %             |              |
| 6115.96.00       | Of synthetic fibres:                                                                               | 15           | E        | 15 %             |              |
| 6115.99          | Of other textile materials:                                                                        |              |          |                  |              |
| 6115.99.10       | Rubberised knee-length surgical stockings, for varicose veins, other than half socks and pantyhose | 15           | E        | 15 %             |              |
| 6115.99.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 61.16            | GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.                                                   |              |          |                  |              |
| 6116.10          | Impregnated, coated or covered with plastic or rubber                                              |              |          |                  |              |
| 6116.10.10       | Workers' protective clothing                                                                       | 15           | E        | 10 %             |              |
| 6116.10.90       | Other                                                                                              | 15           | E        | 10 %             |              |
| 6116.91          | Of wool or fine animal hair:                                                                       |              |          |                  |              |
| 6116.91.10       | Workers' protective clothing                                                                       | 15           | E        | 10 %             |              |
| 6116.91.90       | Other                                                                                              | 15           | E        | 10 %             |              |
| 6116.92          | Of cotton:                                                                                         |              |          |                  |              |
| 6116.92.10       | Workers' protective clothing                                                                       | 15           | E        | 10 %             |              |
| 6116.92.90       | Other                                                                                              | 15           | E        | 10 %             |              |
| 6116.93          | Of synthetic fibres:                                                                               |              |          |                  |              |
| 6116.93.10       | Workers' protective clothing                                                                       | 15           | E        | 10 %             |              |
| 6116.93.90       | Other                                                                                              | 15           | E        | 10 %             |              |

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|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6116.99          | Of other textile materials:                                                                                                                                                  |              |          |                  |              |
| 6116.99.10       | Workers' protective clothing                                                                                                                                                 | 15           | E        | 10 %             |              |
| 6116.99.90       | Other                                                                                                                                                                        | 15           | E        | 10 %             |              |
| 61.17            | OTHER MADE-UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.                                                 |              |          |                  |              |
| 6117.10.00       | Shawls, scarves, mufflers, mantillas, veils and the like                                                                                                                     | 15           | E        | 15 %             |              |
| 6117.80          | Other clothing accessories:                                                                                                                                                  |              |          |                  |              |
| 6117.80.10       | Wasitbands, belts and bandoliers                                                                                                                                             | 15           | E        | 10 %             |              |
| 6117.80.91       | Impregnated, coated or covered with rubber or combined with rubber threads                                                                                                   | 15           | E        | 15 %             |              |
| 6117.80.92       | Ties, bow ties and cravats                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6117.80.99       | Other                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 6117.80.99A      | Only kneepads and shin guards, other than for sports                                                                                                                         | 0            | A        | 15 %             |              |
| 6117.90          | Parts:                                                                                                                                                                       |              |          |                  |              |
| 6117.90.10       | Of textile materials impregnated, coated or covered with rubber or combined with rubber threads                                                                              | 15           | E        | 15 %             |              |
| 6117.90.90       | Other                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 62.01            | MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03.    |              |          |                  |              |
| 6201.11.00       | Of wool or fine animal hair                                                                                                                                                  | 15           | E        | 10 %             |              |
| 6201.12.00       | Of cotton                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 6201.13.00       | Of man-made fibres                                                                                                                                                           | 15           | E        | 10 %             |              |
| 6201.19.00       | Of other textile materials                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6201.91.00       | Of wool or fine animal hair                                                                                                                                                  | 15           | E        | 10 %             |              |
| 6201.92.00       | Of cotton                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 6201.93.00       | Of man-made fibres                                                                                                                                                           | 15           | E        | 10 %             |              |
| 6201.99.00       | Of other textile materials                                                                                                                                                   | 15           | E        | 10 %             |              |
| 62.02            | WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04. |              |          |                  |              |



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|------------------|----------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6202.11.00       | Of wool or fine animal hair                                                                                                      | 15           | E        | 10 %             |              |
| 6202.12.00       | Of cotton                                                                                                                        | 15           | E        | 10 %             |              |
| 6202.13.00       | Of man-made fibres                                                                                                               | 15           | E        | 10 %             |              |
| 6202.19.00       | Of other textile materials                                                                                                       | 15           | E        | 10 %             |              |
| 6202.91.00       | Of wool or fine animal hair                                                                                                      | 15           | E        | 10 %             |              |
| 6202.92.00       | Of cotton                                                                                                                        | 15           | E        | 10 %             |              |
| 6202.93.00       | Of man-made fibres                                                                                                               | 15           | E        | 10 %             |              |
| 6202.99.00       | Of other textile materials                                                                                                       | 15           | E        | 10 %             |              |
| 62.03            | MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM-WEAR). |              |          |                  |              |
| 6203.11          | Of wool or fine animal hair:                                                                                                     |              |          |                  |              |
| 6203.11.10       | Boys', with trousers from size 4 to 16                                                                                           | 15           | E        | 10 %             |              |
| 6203.11.90       | Other                                                                                                                            | 15           | E        | 10 %             |              |
| 6203.12          | Of synthetic fibres:                                                                                                             |              |          |                  |              |
| 6203.12.10       | Boys', with trousers from size 4 to 16                                                                                           | 15           | E        | 10 %             |              |
| 6203.12.90       | Other                                                                                                                            | 15           | E        | 10 %             |              |
| 6203.19          | Of other textile materials:                                                                                                      |              |          |                  |              |
| 6203.19.10       | Boys', with trousers from size 4 to 16                                                                                           | 15           | E        | 10 %             |              |
| 6203.19.90       | Other                                                                                                                            | 15           | E        | 10 %             |              |
| 6203.22          | Of cotton:                                                                                                                       |              |          |                  |              |
| 6203.22.10       | Boys', with trousers from size 4 to 16                                                                                           | 15           | E        | 15 %             |              |
| 6203.22.90       | Other                                                                                                                            | 15           | E        | 10 %             |              |
| 6203.23          | Of synthetic fibres:                                                                                                             |              |          |                  |              |
| 6203.23.10       | Boys', with trousers from size 4 to 16                                                                                           | 15           | E        | 15 %             |              |
| 6203.23.90       | Other                                                                                                                            | 15           | E        | 10 %             |              |
| 6203.29          | Of other textile materials:                                                                                                      |              |          |                  |              |
| 6203.29.10       | Boys', with trousers from size 4 to 16                                                                                           | 15           | E        | 15 %             |              |
| 6203.29.90       | Other                                                                                                                            | 15           | E        | 10 %             |              |
| 6203.31          | Of wool or fine animal hair:                                                                                                     |              |          |                  |              |
| 6203.31.10       | Shirt jackets, other jackets and blazers                                                                                         | 15           | E        | 15 %             |              |

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|------------------|-------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6203.31.90       | Other                                                                         | 15           | E        | 10 %             |              |
| 6203.32          | Of cotton:                                                                    |              |          |                  |              |
| 6203.32.10       | Shirt jackets, other jackets and blazers                                      | 15           | E        | 15 %             |              |
| 6203.32.90       | Other                                                                         | 15           | E        | 10 %             |              |
| 6203.33          | Of synthetic fibres:                                                          |              |          |                  |              |
| 6203.33.10       | Shirt jackets, other jackets and blazers                                      | 15           | E        | 15 %             |              |
| 6203.33.90       | Other                                                                         | 15           | E        | 10 %             |              |
| 6203.39          | Of other textile materials:                                                   |              |          |                  |              |
| 6203.39.10       | Shirt jackets, other jackets and blazers                                      | 15           | E        | 15 %             |              |
| 6203.39.90       | Other                                                                         | 15           | E        | 10 %             |              |
| 6203.41          | Of wool or fine animal hair:                                                  |              |          |                  |              |
| 6203.41.11       | Men's, without bib or brace                                                   | 15           | C        | 10 %             |              |
| 6203.41.12       | Boys', without bib or brace                                                   | 15           | C        | 15 %             |              |
| 6203.41.13       | With bib and brace                                                            | 15           | C        | 10 %             |              |
| 6203.41.21       | Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen     | 15           | C        | 10 %             |              |
| 6203.41.22       | Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen | 15           | C        | 15 %             |              |
| 6203.41.23       | Boys', without bib or brace                                                   | 15           | C        | 15 %             |              |
| 6203.41.24       | With bib and brace                                                            | 15           | C        | 10 %             |              |
| 6203.42          | Of cotton:                                                                    |              |          |                  |              |
| 6203.42.11       | School uniforms for physical education                                        | 15           | C        | 15 %             |              |
| 6203.42.12       | Other, for school uniforms                                                    | 15           | C        | 15 %             |              |
| 6203.42.13       | Other, boys', without bib or brace                                            | 15           | C        | 15 %             |              |
| 6203.42.14       | With bib and brace                                                            | 15           | C        | 10 %             |              |
| 6203.42.19       | Other                                                                         | 15           | C        | 10 %             |              |
| 6203.42.21       | School uniforms up to size 18                                                 | 15           | C        | 15 %             |              |
| 6203.42.22       | Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen     | 15           | C        | 10 %             |              |
| 6203.42.23       | Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen | 15           | C        | 15 %             |              |
| 6203.42.24       | Boys', without bib or brace                                                   | 15           | C        | 15 %             |              |

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| 6203.42.25       | With bib and brace                                                            | 15           | C        | 10 %             |              |
| 6203.43          | Of synthetic fibres:                                                          |              |          |                  |              |
| 6203.43.11       | School uniforms for physical education                                        | 15           | E        | 15 %             |              |
| 6203.43.12       | Other, for school uniforms                                                    | 15           | E        | 15 %             |              |
| 6203.43.13       | Other, boys', without bib or brace                                            | 15           | E        | 15 %             |              |
| 6203.43.14       | With bib and brace                                                            | 15           | E        | 10 %             |              |
| 6203.43.19       | Other                                                                         | 15           | E        | 10 %             |              |
| 6203.43.21       | School uniforms up to size 18                                                 | 15           | E        | 15 %             |              |
| 6203.43.22       | Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen     | 15           | E        | 10 %             |              |
| 6203.43.23       | Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen | 15           | E        | 15 %             |              |
| 6203.43.24       | Boys', without bib or brace                                                   | 15           | E        | 15 %             |              |
| 6203.43.25       | With bib and brace                                                            | 15           | E        | 10 %             |              |
| 6203.49          | Of other textile materials:                                                   |              |          |                  |              |
| 6203.49.11       | School uniforms for physical education                                        | 15           | E        | 15 %             |              |
| 6203.49.12       | Other, for school uniforms                                                    | 15           | E        | 15 %             |              |
| 6203.49.13       | Other, boys', without bib or brace                                            | 15           | E        | 15 %             |              |
| 6203.49.14       | With bib and brace                                                            | 15           | E        | 10 %             |              |
| 6203.49.19       | Other                                                                         | 15           | E        | 10 %             |              |
| 6203.49.21       | School uniforms up to size 18                                                 | 15           | E        | 15 %             |              |
| 6203.49.22       | Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen     | 15           | E        | 15 %             |              |
| 6203.49.23       | Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen | 15           | E        | 15 %             |              |
| 6203.49.24       | Boys', without bib or brace                                                   | 15           | E        | 15 %             |              |
| 6203.49.25       | With bib and brace                                                            | 15           | E        | 10 %             |              |
| 6204.11          | Of wool or fine animal hair:                                                  |              |          |                  |              |
| 6204.11.10       | Women's                                                                       | 15           | E        | 15 %             |              |
| 6204.11.21       | Up to size 6x                                                                 | 15           | E        | 15 %             |              |
| 6204.11.29       | Other                                                                         | 15           | E        | 15 %             |              |
| 6204.12          | Of cotton:                                                                    |              |          |                  |              |



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| 6204.12.10       | Women's                                                                                    | 15           | E        | 15 %             |              |
| 6204.12.21       | Up to size 6x                                                                              | 15           | E        | 15 %             |              |
| 6204.12.29       | Other                                                                                      | 15           | E        | 15 %             |              |
| 6204.13          | Of synthetic fibres:                                                                       |              |          |                  |              |
| 6204.13.10       | Women's                                                                                    | 15           | E        | 15 %             |              |
| 6204.13.21       | Up to size 6x                                                                              | 15           | E        | 15 %             |              |
| 6204.13.29       | Other                                                                                      | 15           | E        | 15 %             |              |
| 6204.19          | Of other textile materials:                                                                |              |          |                  |              |
| 6204.19.10       | Women's                                                                                    | 15           | E        | 15 %             |              |
| 6204.19.21       | Up to size 6x                                                                              | 15           | E        | 15 %             |              |
| 6204.19.29       | Other                                                                                      | 15           | E        | 15 %             |              |
| 6204.21          | Of wool or fine animal hair:                                                               |              |          |                  |              |
| 6204.21.11       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |
| 6204.21.19       | Other                                                                                      | 15           | E        | 15 %             |              |
| 6204.21.21       | With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen     | 15           | E        | 15 %             |              |
| 6204.21.22       | With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen | 15           | E        | 15 %             |              |
| 6204.21.23       | Other, with skirt or divided skirt                                                         | 15           | E        | 15 %             |              |
| 6204.21.24       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |
| 6204.21.25       | With trousers, of a CIF value exceeding B/108.00 per dozen                                 | 15           | E        | 15 %             |              |
| 6204.21.26       | With trousers, of a CIF value not exceeding B/108.00 per dozen                             | 15           | E        | 15 %             |              |
| 6204.22          | Of cotton:                                                                                 |              |          |                  |              |
| 6204.22.11       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |
| 6204.22.19       | Other                                                                                      | 15           | E        | 15 %             |              |
| 6204.22.21       | With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen     | 15           | E        | 15 %             |              |
| 6204.22.22       | With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen | 15           | E        | 15 %             |              |
| 6204.22.23       | Other, with skirt or divided skirt                                                         | 15           | E        | 15 %             |              |
| 6204.22.24       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |

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| 6204.22.25       | With trousers, of a CIF value exceeding B/108.00 per dozen                                 | 15           | E        | 15 %             |              |
| 6204.22.26       | With trousers, of a CIF value not exceeding B/108.00 per dozen                             | 15           | E        | 15 %             |              |
| 6204.23          | Of synthetic fibres:                                                                       |              |          |                  |              |
| 6204.23.11       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |
| 6204.23.19       | Other                                                                                      | 15           | E        | 15 %             |              |
| 6204.23.21       | With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen     | 15           | E        | 15 %             |              |
| 6204.23.22       | With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen | 15           | E        | 15 %             |              |
| 6204.23.23       | Other, with skirt or divided skirt                                                         | 15           | E        | 15 %             |              |
| 6204.23.24       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |
| 6204.23.25       | With trousers, of a CIF value exceeding B/108.00 per dozen                                 | 15           | E        | 15 %             |              |
| 6204.23.26       | With trousers, of a CIF value not exceeding B/108.00 per dozen                             | 15           | E        | 15 %             |              |
| 6204.29          | Of other textile materials:                                                                |              |          |                  |              |
| 6204.29.11       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |
| 6204.29.19       | Other                                                                                      | 15           | E        | 15 %             |              |
| 6204.29.21       | With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen     | 15           | E        | 15 %             |              |
| 6204.29.22       | With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen | 15           | E        | 15 %             |              |
| 6204.29.23       | Other, with skirt or divided skirt                                                         | 15           | E        | 15 %             |              |
| 6204.29.24       | With breeches or shorts                                                                    | 15           | E        | 10 %             |              |
| 6204.29.25       | With trousers, of a CIF value exceeding B/108.00 per dozen                                 | 15           | E        | 15 %             |              |
| 6204.29.26       | With trousers, of a CIF value not exceeding B/108.00 per dozen                             | 15           | E        | 15 %             |              |
| 6204.31.00       | Of wool or fine animal hair                                                                | 15           | E        | 5 %              |              |
| 6204.32.00       | Of cotton                                                                                  | 15           | C        | 5 %              |              |
| 6204.33.00       | Of synthetic fibres                                                                        | 15           | E        | 5 %              |              |
| 6204.39.00       | Of other textile materials                                                                 | 15           | E        | 5 %              |              |
| 6204.41          | Of wool or fine animal hair:                                                               |              |          |                  |              |
| 6204.41.10       | Women's                                                                                    | 15           | E        | 15 %             |              |

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| 6204.41.21       | Up to size 6x                 | 15           | E        | 15 %             |              |
| 6204.41.29       | Other                         | 15           | E        | 15 %             |              |
| 6204.42          | Of cotton:                    |              |          |                  |              |
| 6204.42.10       | Women's                       | 15           | E        | 15 %             |              |
| 6204.42.21       | Up to size 6x                 | 15           | E        | 15 %             |              |
| 6204.42.29       | Other                         | 15           | E        | 15 %             |              |
| 6204.43          | Of synthetic fibres:          |              |          |                  |              |
| 6204.43.10       | Women's                       | 15           | E        | 15 %             |              |
| 6204.43.21       | Up to size 6x                 | 15           | E        | 15 %             |              |
| 6204.43.29       | Other                         | 15           | E        | 15 %             |              |
| 6204.44          | Of artificial fibres:         |              |          |                  |              |
| 6204.44.10       | Women's                       | 15           | E        | 15 %             |              |
| 6204.44.21       | Up to size 6x                 | 15           | E        | 15 %             |              |
| 6204.44.29       | Other                         | 15           | E        | 15 %             |              |
| 6204.49          | Of other textile materials:   |              |          |                  |              |
| 6204.49.10       | Women's                       | 15           | E        | 15 %             |              |
| 6204.49.21       | Up to size 6x                 | 15           | E        | 15 %             |              |
| 6204.49.29       | Other                         | 15           | E        | 15 %             |              |
| 6204.51          | Of wool or fine animal hair:  |              |          |                  |              |
| 6204.51.10       | Women's                       | 15           | E        | 15 %             |              |
| 6204.51.20       | Girls', up to size 6x         | 15           | E        | 15 %             |              |
| 6204.51.90       | Other                         | 15           | E        | 15 %             |              |
| 6204.52          | Of cotton:                    |              |          |                  |              |
| 6204.52.10       | School uniforms up to size 18 | 15           | C        | 15 %             |              |
| 6204.52.20       | Other, women's                | 15           | C        | 15 %             |              |
| 6204.52.30       | Other, girls', up to size 6x  | 15           | C        | 15 %             |              |
| 6204.52.90       | Other                         | 15           | C        | 15 %             |              |
| 6204.53          | Of synthetic fibres:          |              |          |                  |              |
| 6204.53.10       | School uniforms up to size 18 | 15           | E        | 15 %             |              |
| 6204.53.20       | Other, women's                | 15           | E        | 15 %             |              |



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| 6204.53.30       | Other, girls', up to size 6x                           | 15           | E        | 15 %             |              |
| 6204.53.90       | Other                                                  | 15           | E        | 15 %             |              |
| 6204.59          | Of other textile materials:                            |              |          |                  |              |
| 6204.59.10       | School uniforms up to size 18                          | 15           | E        | 15 %             |              |
| 6204.59.20       | Other, women's                                         | 15           | E        | 15 %             |              |
| 6204.59.30       | Other, girls', up to size 6x                           | 15           | E        | 15 %             |              |
| 6204.59.90       | Other                                                  | 15           | E        | 15 %             |              |
| 6204.61          | Of wool or fine animal hair:                           |              |          |                  |              |
| 6204.61.10       | Shorts and breeches, without bib and brace             | 15           | E        | 10 %             |              |
| 6204.61.20       | Trousers, without bib and brace                        | 15           | E        | 15 %             |              |
| 6204.61.30       | With bib and brace                                     | 15           | E        | 10 %             |              |
| 6204.62          | Of cotton:                                             |              |          |                  |              |
| 6204.62.11       | School uniforms for physical education                 | 15           | C        | 15 %             |              |
| 6204.62.12       | Other, with bib and brace                              | 15           | C        | 10 %             |              |
| 6204.62.19       | Other                                                  | 15           | C        | 10 %             |              |
| 6204.62.21       | Girls', up to size 16, without bib and brace, of denim | 15           | C        | 15 %             |              |
| 6204.62.22       | With bib and brace                                     | 15           | C        | 10 %             |              |
| 6204.62.29       | Other                                                  | 15           | C        | 15 %             |              |
| 6204.63          | Of synthetic fibres:                                   |              |          |                  |              |
| 6204.63.11       | School uniforms for physical education                 | 15           | C        | 15 %             |              |
| 6204.63.12       | Other, with bib and brace                              | 15           | C        | 10 %             |              |
| 6204.63.19       | Other                                                  | 15           | C        | 10 %             |              |
| 6204.63.21       | Girls', up to size 16, without bib and brace, of denim | 15           | C        | 15 %             |              |
| 6204.63.22       | Other, with bib and brace                              | 15           | C        | 10 %             |              |
| 6204.63.29       | Other                                                  | 15           | C        | 15 %             |              |
| 6204.69          | Of other textile materials:                            |              |          |                  |              |
| 6204.69.11       | School uniforms for physical education                 | 15           | C        | 15 %             |              |
| 6204.69.12       | Other, with bib and brace                              | 15           | C        | 10 %             |              |
| 6204.69.19       | Other                                                  | 15           | C        | 10 %             |              |
| 6204.69.21       | Girls', up to size 16, without bib and brace, of denim | 15           | C        | 15 %             |              |

| Panama Code 2007 | Description                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6204.69.22       | Other, with bib and brace                                          | 15           | C        | 10 %             |              |
| 6204.69.29       | Other                                                              | 15           | C        | 15 %             |              |
| 62.05            | MEN'S OR BOYS' SHIRTS.                                             |              |          |                  |              |
| 6205.20          | Of cotton:                                                         |              |          |                  |              |
| 6205.20.11       | Of a CIF value of less than B/66.00 per dozen                      | 15           | C        | 15 %             |              |
| 6205.20.19       | Other                                                              | 15           | C        | 15 %             |              |
| 6205.20.21       | For school uniforms                                                | 15           | C        | 15 %             |              |
| 6205.20.29       | Other                                                              | 15           | C        | 15 %             |              |
| 6205.30          | Of man-made fibres:                                                |              |          |                  |              |
| 6205.30.11       | Of a CIF value of less than B/66.00 per dozen                      | 15           | E        | 15 %             |              |
| 6205.30.19       | Other                                                              | 15           | E        | 15 %             |              |
| 6205.30.21       | For school uniforms                                                | 15           | E        | 15 %             |              |
| 6205.30.29       | Other                                                              | 15           | E        | 15 %             |              |
| 6205.90          | Of other textile materials:                                        |              |          |                  |              |
| 6205.90.11       | Of a CIF value of less than B/66.00 per dozen                      | 15           | E        | 15 %             |              |
| 6205.90.12       | Of silk or silk waste, of a CIF value of B/66.00 per dozen or more | 15           | E        | 15 %             |              |
| 6205.90.19       | Other                                                              | 15           | E        | 15 %             |              |
| 6205.90.21       | For school uniforms                                                | 15           | E        | 15 %             |              |
| 6205.90.29       | Other                                                              | 15           | E        | 15 %             |              |
| 62.06            | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES.               |              |          |                  |              |
| 6206.10          | Of silk or silk waste                                              |              |          |                  |              |
| 6206.10.10       | Women's                                                            | 15           | E        | 15 %             |              |
| 6206.10.20       | Girls'                                                             | 15           | E        | 10 %             |              |
| 6206.20          | Of wool or fine animal hair:                                       |              |          |                  |              |
| 6206.20.10       | Women's                                                            | 15           | E        | 15 %             |              |
| 6206.20.20       | Girls'                                                             | 15           | E        | 10 %             |              |
| 6206.30          | Of cotton:                                                         |              |          |                  |              |
| 6206.30.10       | Women's                                                            | 15           | C        | 15 %             |              |
| 6206.30.20       | For school uniforms up to size 16                                  | 15           | C        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6206.30.90       | Other, girls'                                                                                                                       | 15           | C        | 10 %             |              |
| 6206.40          | Of man-made fibres:                                                                                                                 |              |          |                  |              |
| 6206.40.10       | Women's                                                                                                                             | 15           | C        | 15 %             |              |
| 6206.40.20       | For school uniforms up to size 16                                                                                                   | 15           | C        | 15 %             |              |
| 6206.40.90       | Other, girls'                                                                                                                       | 15           | C        | 10 %             |              |
| 6206.90          | Of other textile materials:                                                                                                         |              |          |                  |              |
| 6206.90.10       | Women's                                                                                                                             | 15           | E        | 15 %             |              |
| 6206.90.20       | For school uniforms up to size 16                                                                                                   | 15           | E        | 15 %             |              |
| 6206.90.90       | Other, girls'                                                                                                                       | 15           | E        | 10 %             |              |
| 62.07            | MEN'S OR BOYS' SINGLET'S AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES. |              |          |                  |              |
| 6207.11          | Of cotton:                                                                                                                          |              |          |                  |              |
| 6207.11.10       | Men's                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.11.20       | Boys'                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.19          | Of other textile materials:                                                                                                         |              |          |                  |              |
| 6207.19.10       | Men's                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.19.20       | Boys'                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.21          | Of cotton:                                                                                                                          |              |          |                  |              |
| 6207.21.10       | Men's                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.21.20       | Boys'                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.22          | Of man-made fibres:                                                                                                                 |              |          |                  |              |
| 6207.22.10       | Men's                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.22.20       | Boys'                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.29          | Of other textile materials:                                                                                                         |              |          |                  |              |
| 6207.29.10       | Men's                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.29.20       | Boys'                                                                                                                               | 15           | E        | 15 %             |              |
| 6207.91          | Of cotton:                                                                                                                          |              |          |                  |              |
| 6207.91.10       | Dressing gowns, bathrobes and similar articles                                                                                      | 15           | E        | 15 %             |              |
| 6207.91.21       | White, not printed                                                                                                                  | 15           | E        | 10 %             |              |
| 6207.91.29       | Other                                                                                                                               | 15           | E        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6207.91.90       | Other                                                                                                                                                             | 15           | E        | 15 %             |              |
| 6207.99          | Of other textile materials:                                                                                                                                       |              |          |                  |              |
| 6207.99.10       | Dressing gowns, bathrobes and similar articles                                                                                                                    | 15           | E        | 15 %             |              |
| 6207.99.21       | White, not printed                                                                                                                                                | 15           | E        | 10 %             |              |
| 6207.99.29       | Other                                                                                                                                                             | 15           | E        | 10 %             |              |
| 6207.99.90       | Other                                                                                                                                                             | 15           | E        | 15 %             |              |
| 62.08            | WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT-DRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES. |              |          |                  |              |
| 6208.11          | Of man-made fibres:                                                                                                                                               |              |          |                  |              |
| 6208.11.10       | Women's                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6208.11.20       | Girls'                                                                                                                                                            | 15           | E        | 15 %             |              |
| 6208.19          | Of other textile materials:                                                                                                                                       |              |          |                  |              |
| 6208.19.10       | Women's                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6208.19.20       | Girls'                                                                                                                                                            | 15           | E        | 15 %             |              |
| 6208.21.10       | Women's                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6208.21.20       | Girls'                                                                                                                                                            | 15           | E        | 15 %             |              |
| 6208.22          | Of man-made fibres:                                                                                                                                               |              |          |                  |              |
| 6208.22.10       | Women's                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6208.22.20       | Girls'                                                                                                                                                            | 15           | E        | 15 %             |              |
| 6208.29          | Of other textile materials:                                                                                                                                       |              |          |                  |              |
| 6208.29.10       | Women's                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6208.29.20       | Girls'                                                                                                                                                            | 15           | E        | 15 %             |              |
| 6208.91          | Of cotton:                                                                                                                                                        |              |          |                  |              |
| 6208.91.11       | Women's                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6208.91.12       | Girls'                                                                                                                                                            | 15           | E        | 15 %             |              |
| 6208.91.21       | White, not printed                                                                                                                                                | 15           | E        | 10 %             |              |
| 6208.91.29       | Other                                                                                                                                                             | 15           | E        | 15 %             |              |
| 6208.91.91       | Women's                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6208.91.92       | Girls'                                                                                                                                                            | 15           | E        | 15 %             |              |
| 6208.92          | Of man-made fibres:                                                                                                                                               |              |          |                  |              |

| Panama Code 2007 | Description                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6208.92.11       | Women's                                                                 | 15           | E        | 15 %             |              |
| 6208.92.12       | Girls'                                                                  | 15           | E        | 15 %             |              |
| 6208.92.21       | White, not printed                                                      | 15           | E        | 10 %             |              |
| 6208.92.29       | Other                                                                   | 15           | E        | 10 %             |              |
| 6208.92.91       | Women's                                                                 | 15           | E        | 15 %             |              |
| 6208.92.92       | Girls'                                                                  | 15           | E        | 15 %             |              |
| 6208.99          | Of other textile materials:                                             |              |          |                  |              |
| 6208.99.11       | Women's                                                                 | 15           | E        | 15 %             |              |
| 6208.99.12       | Girls'                                                                  | 15           | E        | 15 %             |              |
| 6208.99.21       | White, not printed                                                      | 15           | E        | 10 %             |              |
| 6208.99.29       | Other                                                                   | 15           | E        | 15 %             |              |
| 6208.99.91       | Women's                                                                 | 15           | E        | 15 %             |              |
| 6208.99.92       | Girls'                                                                  | 15           | E        | 15 %             |              |
| 62.09            | BABIES' GARMENTS AND CLOTHING ACCESSORIES.                              |              |          |                  |              |
| 6209.20.00       | Of cotton                                                               | 15           | E        | 5 %              |              |
| 6209.30.00       | Of synthetic fibres                                                     | 15           | E        | 10 %             |              |
| 6209.90.00       | Of other textile materials                                              | 15           | E        | 10 %             |              |
| 62.10            | GARMENTS, MADE UP OF FABRICS OF 56.02, 56.03, 59.03, 59.06 OR 59.07.    |              |          |                  |              |
| 6210.10.00       | Of fabrics of heading 56.02 or 56.03                                    | 15           | E        | 10 %             |              |
| 6210.10.00A      | Only disposable sterilised overalls                                     | 0            | A        | 10 %             |              |
| 6210.20.00       | Other garments, of the type described in subheadings 6201.11 to 6201.19 | 15           | E        | 10 %             |              |
| 6210.30.00       | Other garments, of the type described in subheadings 6202.11 to 6202.19 | 15           | E        | 10 %             |              |
| 6210.40.00       | Other men's or boys' garments                                           | 15           | E        | 10 %             |              |
| 6210.50.00       | Other women's or girls' garments                                        | 15           | E        | 10 %             |              |
| 62.11            | TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.                    |              |          |                  |              |
| 6211.11.00       | Men's or boys'                                                          | 15           | E        | 10 %             |              |
| 6211.12.00       | Women's or girls'                                                       | 15           | E        | 10 %             |              |
| 6211.20.00       | Ski suits                                                               | 15           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6211.32          | Of cotton:                                                                                                                             |              |          |                  |              |
| 6211.32.10       | Aprons and smock-overalls for medical and surgical uses                                                                                | 15           | C        | 5 %              |              |
| 6211.32.90       | Other                                                                                                                                  | 15           | C        | 10 %             |              |
| 6211.33          | Of man-made fibres:                                                                                                                    |              |          |                  |              |
| 6211.33.10       | Aprons and coats for medical and surgical uses                                                                                         | 15           | E        | 5 %              |              |
| 6211.33.90       | Other                                                                                                                                  | 15           | E        | 10 %             |              |
| 6211.39          | Of other textile materials:                                                                                                            |              |          |                  |              |
| 6211.39.10       | Aprons and coats for medical and surgical uses                                                                                         | 15           | E        | 5 %              |              |
| 6211.39.90       | Other                                                                                                                                  | 15           | E        | 10 %             |              |
| 6211.41.00       | Of wool or fine animal hair                                                                                                            | 15           | E        | 10 %             |              |
| 6211.42          | Of cotton:                                                                                                                             |              |          |                  |              |
| 6211.42.10       | Aprons and coats for medical and surgical uses                                                                                         | 15           | E        | 5 %              |              |
| 6211.42.90       | Other                                                                                                                                  | 15           | E        | 10 %             |              |
| 6211.43          | Of man-made fibres:                                                                                                                    |              |          |                  |              |
| 6211.43.10       | Aprons and coats for medical and surgical uses                                                                                         | 15           | E        | 5 %              |              |
| 6211.43.90       | Other                                                                                                                                  | 15           | E        | 10 %             |              |
| 6211.49          | Of other textile materials:                                                                                                            |              |          |                  |              |
| 6211.49.10       | Aprons and coats for medical and surgical uses                                                                                         | 15           | E        | 5 %              |              |
| 6211.49.90       | Other                                                                                                                                  | 15           | E        | 10 %             |              |
| 62.12            | BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED. |              |          |                  |              |
| 6212.10.00       | Brassieres                                                                                                                             | 15           | C        | 15 %             |              |
| 6212.20.00       | Girdles and panty girdles                                                                                                              | 15           | E        | 15 %             |              |
| 6212.30.00       | Corselettes                                                                                                                            | 15           | E        | 15 %             |              |
| 6212.90          | Other:                                                                                                                                 |              |          |                  |              |
| 6212.90.10       | Braces, suspenders and garters                                                                                                         | 15           | E        | 15 %             |              |
| 6212.90.20       | Waistbands                                                                                                                             | 15           | E        | FREE             |              |
| 6212.90.90       | Other                                                                                                                                  | 15           | E        | 15 %             |              |
| 62.13            | HANDKERCHIEFS.                                                                                                                         |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6213.20.00       | Of cotton                                                                                                            | 15           | E        | 10 %             |              |
| 6213.90.00       | Of other textile materials                                                                                           | 15           | E        | 10 %             |              |
| 62.14            | SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.                                                            |              |          |                  |              |
| 6214.10.00       | Of silk or silk waste                                                                                                | 15           | E        | 10 %             |              |
| 6214.20.00       | Of wool or fine animal hair                                                                                          | 15           | E        | 10 %             |              |
| 6214.30.00       | Of synthetic fibres                                                                                                  | 15           | E        | 10 %             |              |
| 6214.40.00       | Of artificial fibres                                                                                                 | 15           | E        | 10 %             |              |
| 6214.90.00       | Of other textile materials                                                                                           | 15           | E        | 10 %             |              |
| 62.15            | TIES, BOW TIES AND CRAVATS.                                                                                          |              |          |                  |              |
| 6215.10.00       | Of silk or silk waste                                                                                                | 15           | C        | 10 %             |              |
| 6215.20.00       | Of man-made fibres                                                                                                   | 15           | E        | 10 %             |              |
| 6215.90.00       | Of other textile materials                                                                                           | 15           | E        | 10 %             |              |
| 62.16            | GLOVES, MITTENS AND MITTS.                                                                                           |              |          |                  |              |
| 6216.00.10       | For all trades                                                                                                       | 25           | E        | 2,50 %           |              |
| 6216.00.90       | Other                                                                                                                | 25           | E        | 10 %             |              |
| 62.17            | OTHER MADE-UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12. |              |          |                  |              |
| 6217.10          | Accessories:                                                                                                         |              |          |                  |              |
| 6217.10.10       | Belts and bandoliers                                                                                                 | 15           | C        | FREE             |              |
| 6217.10.20       | Dress shields and shoulder pads                                                                                      | 15           | C        | FREE             |              |
| 6217.10.31       | Stockings, tights and similar articles                                                                               | 15           | C        | 15 %             |              |
| 6217.10.39       | Other                                                                                                                | 15           | C        | 15 %             |              |
| 6217.10.40       | Collars, fronts and cuffs                                                                                            | 15           | C        | FREE             |              |
| 6217.10.90       | Other                                                                                                                | 15           | C        | 15 %             |              |
| 6217.90.00       | Parts                                                                                                                | 15           | E        | 15 %             |              |
| 63.01            | BLANKETS AND TRAVELLING RUGS.                                                                                        |              |          |                  |              |
| 6301.10.00       | Electric blankets                                                                                                    | 15           | E        | 10 %             |              |
| 6301.20.00       | Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair                          | 15           | E        | 10 %             |              |
| 6301.30.00       | Blankets (other than electric blankets) of cotton                                                                    | 15           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6301.40.00       | Blankets (other than electric blankets) of synthetic fibres | 15           | E        | 10 %             |              |
| 6301.90.00       | Other blankets and travelling rugs                          | 15           | E        | 10 %             |              |
| 63.02            | BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.     |              |          |                  |              |
| 6302.10          | Bed linen, knitted or crocheted:                            |              |          |                  |              |
| 6302.10.10       | Sheets and covers, other than bedcovers                     | 15           | E        | 15 %             |              |
| 6302.10.20       | Pillow cases and pillow covers and similar articles         | 15           | E        | 15 %             |              |
| 6302.10.30       | Bedspreads                                                  | 15           | E        | 10 %             |              |
| 6302.10.40       | Sets of ¼ size sheets (3 piece)                             | 15           | E        | 15 %             |              |
| 6302.10.50       | Sets of double bed sheets                                   | 15           | E        | 15 %             |              |
| 6302.10.60       | Other sets of sheets                                        | 15           | E        | 15 %             |              |
| 6302.10.90       | Other                                                       | 15           | E        | 15 %             |              |
| 6302.21          | Of cotton:                                                  |              |          |                  |              |
| 6302.21.10       | Sheets and covers, other than bedcovers                     | 15           | E        | 15 %             |              |
| 6302.21.20       | Pillow cases and pillow covers and similar articles         | 15           | E        | 15 %             |              |
| 6302.21.30       | Bedspreads                                                  | 15           | E        | 10 %             |              |
| 6302.21.40       | Sets of double bed sheets (4 piece)                         | 15           | E        | 15 %             |              |
| 6302.21.50       | Sets of ¼ size sheets (3 piece)                             | 15           | E        | 15 %             |              |
| 6302.21.60       | Other sets of sheets                                        | 15           | E        | 15 %             |              |
| 6302.21.90       | Other                                                       | 15           | E        | 15 %             |              |
| 6302.22          | Of man-made fibres:                                         |              |          |                  |              |
| 6302.22.10       | Sheets and covers, other than bedcovers                     | 15           | E        | 15 %             |              |
| 6302.22.20       | Pillow cases and pillow covers and similar articles         | 15           | E        | 15 %             |              |
| 6302.22.30       | Bedspreads                                                  | 15           | E        | 10 %             |              |
| 6302.22.40       | Sets of double bed sheets (4 piece)                         | 15           | E        | 15 %             |              |
| 6302.22.50       | Sets of ¼ size sheets (3 piece)                             | 15           | E        | 15 %             |              |
| 6302.22.60       | Other sets of sheets                                        | 15           | E        | 15 %             |              |
| 6302.22.90       | Other                                                       | 15           | E        | 15 %             |              |
| 6302.29          | Of other textile materials:                                 |              |          |                  |              |
| 6302.29.10       | Sheets and covers, other than bedcovers                     | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                         | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-----------------------------------------------------|--------------|----------|------------------|--------------|
| 6302.29.20       | Pillow cases and pillow covers and similar articles | 15           | E        | 15 %             |              |
| 6302.29.30       | Bedspreads                                          | 15           | E        | 10 %             |              |
| 6302.29.40       | Sets of double bed sheets (4 piece)                 | 15           | E        | 15 %             |              |
| 6302.29.50       | Sets of ¾ size sheets (3 piece)                     | 15           | E        | 15 %             |              |
| 6302.29.60       | Other sets of sheets                                | 15           | E        | 15 %             |              |
| 6302.29.90       | Other                                               | 15           | E        | 15 %             |              |
| 6302.31          | Of cotton:                                          |              |          |                  |              |
| 6302.31.10       | Sheets and covers, other than bedcovers             | 15           | E        | 15 %             |              |
| 6302.31.20       | Pillow cases and pillow covers and similar articles | 15           | E        | 15 %             |              |
| 6302.31.30       | Bedspreads                                          | 15           | E        | 10 %             |              |
| 6302.31.40       | Sets of double bed sheets (4 piece)                 | 15           | E        | 15 %             |              |
| 6302.31.50       | Sets of ¾ size sheets (3 piece)                     | 15           | E        | 15 %             |              |
| 6302.31.60       | Other sets of sheets                                | 15           | E        | 15 %             |              |
| 6302.31.90       | Other                                               | 15           | E        | 15 %             |              |
| 6302.32          | Of man-made fibres:                                 |              |          |                  |              |
| 6302.32.10       | Sheets and covers, other than bedcovers             | 15           | E        | 15 %             |              |
| 6302.32.20       | Pillow cases and pillow covers and similar articles | 15           | E        | 15 %             |              |
| 6302.32.30       | Bedspreads                                          | 15           | E        | 10 %             |              |
| 6302.32.40       | Sets of double bed sheets (4 piece)                 | 15           | E        | 15 %             |              |
| 6302.32.50       | Sets of ¾ size sheets (3 piece)                     | 15           | E        | 15 %             |              |
| 6302.32.60       | Other sets of sheets                                | 15           | E        | 15 %             |              |
| 6302.32.90       | Other                                               | 15           | E        | 15 %             |              |
| 6302.39          | Of other textile materials:                         |              |          |                  |              |
| 6302.39.10       | Sheets and covers, other than bedcovers             | 15           | E        | 15 %             |              |
| 6302.39.20       | Pillow cases and pillow covers and similar articles | 15           | E        | 15 %             |              |
| 6302.39.30       | Bedspreads                                          | 15           | E        | 10 %             |              |
| 6302.39.40       | Sets of double bed sheets (4 piece)                 | 15           | E        | 15 %             |              |
| 6302.39.50       | Sets of ¾ size sheets (3 piece)                     | 15           | E        | 15 %             |              |
| 6302.39.60       | Other sets of sheets                                | 15           | E        | 15 %             |              |
| 6302.39.90       | Other                                               | 15           | E        | 15 %             |              |



| Panama Code 2007 | Description                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-----------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6302.40.00       | Table linen, knitted or crocheted                                                       | 15           | E        | 15 %             |              |
| 6302.51.00       | Of cotton                                                                               | 15           | E        | 10 %             |              |
| 6302.53.00       | Of man-made fibres                                                                      | 15           | E        | 10 %             |              |
| 6302.59.00       | Of other textile materials                                                              | 15           | E        | 10 %             |              |
| 6302.60          | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton: |              |          |                  |              |
| 6302.60.10       | Toilet linen                                                                            | 15           | E        | 10 %             |              |
| 6302.60.20       | Kitchen linen                                                                           | 15           | E        | 10 %             |              |
| 6302.91          | Of cotton:                                                                              |              |          |                  |              |
| 6302.91.10       | Toilet linen                                                                            | 15           | E        | 10 %             |              |
| 6302.91.20       | Kitchen linen                                                                           | 15           | E        | 10 %             |              |
| 6302.93          | Of man-made fibres:                                                                     |              |          |                  |              |
| 6302.93.10       | Toilet linen                                                                            | 15           | E        | 10 %             |              |
| 6302.93.20       | Kitchen linen                                                                           | 15           | E        | 10 %             |              |
| 6302.99          | Of other textile materials:                                                             |              |          |                  |              |
| 6302.99.10       | Toilet linen                                                                            | 15           | E        | 10 %             |              |
| 6302.99.20       | Kitchen linen                                                                           | 15           | E        | 10 %             |              |
| 63.03            | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAINS OR BED VALANCES.              |              |          |                  |              |
| 6303.12.00       | Of synthetic fibres                                                                     | 15           | E        | 15 %             |              |
| 6303.19.00       | Of other textile materials                                                              | 15           | E        | 15 %             |              |
| 6303.91.00       | Of cotton                                                                               | 15           | E        | 15 %             |              |
| 6303.92.00       | Of synthetic fibres                                                                     | 15           | E        | 15 %             |              |
| 6303.99.00       | Of other textile materials                                                              | 15           | E        | 15 %             |              |
| 63.04            | OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04.                            |              |          |                  |              |
| 6304.11.00       | Knitted or crocheted                                                                    | 15           | E        | 15 %             |              |
| 6304.19.00       | Other                                                                                   | 15           | E        | 10 %             |              |
| 6304.91          | Knitted or crocheted:                                                                   |              |          |                  |              |
| 6304.91.10       | Mosquito nets                                                                           | 15           | E        | 10 %             |              |
| 6304.91.20       | Table cloths                                                                            | 15           | E        | 10 %             |              |
| 6304.91.90       | Other                                                                                   | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6304.92          | Not knitted or crocheted, of cotton:                                                               |              |          |                  |              |
| 6304.92.10       | Mosquito nets                                                                                      | 15           | E        | 10 %             |              |
| 6304.92.20       | Table cloths                                                                                       | 15           | E        | 10 %             |              |
| 6304.92.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 6304.93          | Not knitted or crocheted, of synthetic fibres                                                      |              |          |                  |              |
| 6304.93.10       | Mosquito nets                                                                                      | 15           | E        | 10 %             |              |
| 6304.93.20       | Table cloths                                                                                       | 15           | E        | 10 %             |              |
| 6304.93.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 6304.99          | Not knitted or crocheted, of other textile materials                                               |              |          |                  |              |
| 6304.99.10       | Mosquito nets                                                                                      | 15           | E        | 10 %             |              |
| 6304.99.20       | Table cloths                                                                                       | 15           | E        | 10 %             |              |
| 6304.99.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 63.05            | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS.                                           |              |          |                  |              |
| 6305.10.00       | Of jute or of other textile bast fibres of heading 53.03                                           | 15           | E        | 15 %             |              |
| 6305.20.00       | Of cotton                                                                                          | 15           | E        | 15 %             |              |
| 6305.32.00       | Flexible intermediate bulk containers                                                              | 15           | E        | 15 %             |              |
| 6305.33.00       | Other, of polyethylene or polypropylene strip or the like                                          | 15           | E        | 15 %             |              |
| 6305.39.00       | Other                                                                                              | 15           | E        | 15 %             |              |
| 6305.90.00       | Of other textile materials                                                                         | 15           | E        | 15 %             |              |
| 63.06            | TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS. |              |          |                  |              |
| 6306.12.00       | Of synthetic fibres                                                                                | 15           | E        | 15 %             |              |
| 6306.19.00       | Of other textile materials                                                                         | 15           | E        | 15 %             |              |
| 6306.22.00       | Of synthetic fibres                                                                                | 15           | E        | 15 %             |              |
| 6306.29.00       | Of other textile materials                                                                         | 15           | E        | 15 %             |              |
| 6306.30.00       | Sails                                                                                              | 15           | E        | 15 %             |              |
| 6306.40.00       | Pneumatic mattresses                                                                               | 15           | E        | 15 %             |              |
| 6306.91.00       | Of cotton                                                                                          | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6306.99.00       | Of other textile materials                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 63.07            | OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.                                                                                                                                                                        |              |          |                  |              |
| 6307.10          | Floorcloths, dishcloths, dusters and similar cleaning cloths:                                                                                                                                                            |              |          |                  |              |
| 6307.10.10       | Of nonwovens                                                                                                                                                                                                             | 15           | E        | FREE             |              |
| 6307.10.90       | Other                                                                                                                                                                                                                    | 15           | E        | FREE             |              |
| 6307.20.00       | Life-jackets and life-belts                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 6307.90          | Other:                                                                                                                                                                                                                   |              |          |                  |              |
| 6307.90.10       | Flags and similar articles                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 6307.90.21       | Motor vehicle covers                                                                                                                                                                                                     | 15           | E        | 10 %             |              |
| 6307.90.22       | Canvas garment-bags                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 6307.90.23       | Vehicle seat covers                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 6307.90.24       | Covers for rackets, golf clubs, umbrellas and sun umbrellas                                                                                                                                                              | 15           | E        | 15 %             |              |
| 6307.90.29       | Other                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 6307.90.30       | Boot, shoe, corset laces and the like, with fitted ends                                                                                                                                                                  | 15           | E        | 15 %             |              |
| 6307.90.40       | Cushions and pincushions                                                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 6307.90.50       | Textile coffee filters                                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 6307.90.91       | Other, of nonwovens                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 6307.90.99       | Other                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 6307.90.99A      | Only safety belts                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 6307.90.99B      | Only disposable masks                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 6307.90.99C      | Only safety reflective strips                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 6308.00.00       | SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE. | 15           | C        | 15 %             |              |
| 6309.00.00       | WORN CLOTHING AND OTHER WORN ARTICLES.                                                                                                                                                                                   | 15           | C        | 10 %             |              |
| 6309.00.00A      | Only footwear                                                                                                                                                                                                            | 15           | E        | 10 %             |              |
| 63.10            | USED OR NEW RAGS; SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS.                                                                                   |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                                                                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6310.10.00       | Sorted                                                                                                                                                                                                              | 10           | C        | 5 %              |              |
| 6310.90.00       | Other                                                                                                                                                                                                               | 10           | E        | 5 %              |              |
| 64.01            | WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES. |              |          |                  |              |
| 6401.10          | Footwear incorporating a protective metal toecap:                                                                                                                                                                   |              |          |                  |              |
| 6401.10.10       | Covering the ankle                                                                                                                                                                                                  | 15           | E        | 10 %             |              |
| 6401.10.90       | Other                                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 6401.92.00       | Covering the ankle but not covering the knee                                                                                                                                                                        | 15           | H        | 15 %             |              |
| 6401.99          | Other:                                                                                                                                                                                                              |              |          |                  |              |
| 6401.99.10       | Over-shoes                                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 6401.99.20       | Sports footwear                                                                                                                                                                                                     | 15           | E        | 5 %              |              |
| 6401.99.90       | Other                                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 64.02            | OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.                                                                                                                                                   |              |          |                  |              |
| 6402.12.00       | Ski-boots, cross-country ski footwear and snowboard boots                                                                                                                                                           | 15           | A        | 5 %              |              |
| 6402.19.00       | Other                                                                                                                                                                                                               | 15           | E        | 5 %              |              |
| 6402.20          | Footwear with upper straps or thongs assembled to the sole by means of plugs:                                                                                                                                       |              |          |                  |              |
| 6402.20.10       | Sandals with outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe                                                                                          | 15           | E        | 15 %             |              |
| 6402.20.20       | Other, with outer soles of cellular material                                                                                                                                                                        | 15           | E        | 5 %              |              |
| 6402.20.90       | Other                                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 6402.91          | Covering the ankle:                                                                                                                                                                                                 |              |          |                  |              |
| 6402.91.10       | Sports footwear and dancing shoes                                                                                                                                                                                   | 15           | E        | 5 %              |              |
| 6402.91.20       | Indoor footwear                                                                                                                                                                                                     | 15           | E        | 15 %             |              |
| 6402.91.91       | Infants' footwear                                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 6402.91.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                                                                                                                             | 15           | E        | 15 %             |              |
| 6402.91.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                                                                                                                                 | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6402.91.94       | Women's footwear, of a CIF value not exceeding B/30.00 per pair                                                    | 15           | E        | 15 %             |              |
| 6402.91.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                        | 15           | E        | 5 %              |              |
| 6402.91.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                      | 15           | E        | 15 %             |              |
| 6402.91.97       | Men's footwear, of a CIF value exceeding B/30.00 per pair                                                          | 15           | E        | 5 %              |              |
| 6402.99          | Other:                                                                                                             |              |          |                  |              |
| 6402.99.10       | Sports footwear and dancing shoes                                                                                  | 15           | E        | 5 %              |              |
| 6402.99.21       | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 15           | E        | 15 %             |              |
| 6402.99.22       | Other, with outer soles of cellular material                                                                       | 15           | E        | 5 %              |              |
| 6402.99.29       | Other                                                                                                              | 15           | E        | 15 %             |              |
| 6402.99.31       | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 15           | E        | 15 %             |              |
| 6402.99.32       | Other, with outer soles of cellular material                                                                       | 15           | E        | 5 %              |              |
| 6402.99.33       | Other, of a CIF value not exceeding B/10.00 per pair                                                               | 15           | E        | 15 %             |              |
| 6402.99.34       | Other, of a CIF value exceeding B/10.00 per pair                                                                   | 15           | E        | 10 %             |              |
| 6402.99.91       | Infants' footwear                                                                                                  | 15           | E        | 15 %             |              |
| 6402.99.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                            | 15           | E        | 15 %             |              |
| 6402.99.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                                | 15           | E        | 15 %             |              |
| 6402.99.94       | Women's footwear, of a CIF value not exceeding B/20.00 per pair                                                    | 15           | E        | 15 %             |              |
| 6402.99.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                        | 15           | E        | 5 %              |              |
| 6402.99.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                      | 15           | E        | 15 %             |              |
| 6402.99.97       | Men's footwear, of a CIF value exceeding B/30.00 per pair                                                          | 15           | E        | 5 %              |              |
| 64.03            | FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.               |              |          |                  |              |
| 6403.12.00       | Ski-boots, cross-country ski footwear and snowboard boots                                                          | 15           | A        | 5 %              |              |
| 6403.19.00       | Other                                                                                                              | 15           | E        | 5 %              |              |

| Panama Code 2007 | Description                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|---------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6403.20.00       | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 15           | H        | 15 %             |              |
| 6403.40          | Other footwear, incorporating a protective metal toecap                                                                   |              |          |                  |              |
| 6403.40.10       | Of a CIF value not exceeding B/30.00 per pair                                                                             | 15           | E        | 15 %             |              |
| 6403.40.20       | Of a CIF value exceeding B/30.00 per pair                                                                                 | 15           | E        | 5 %              |              |
| 6403.51          | Covering the ankle:                                                                                                       |              |          |                  |              |
| 6403.51.10       | Dancing shoes                                                                                                             | 15           | H        | 5 %              |              |
| 6403.51.20       | Indoor footwear                                                                                                           | 15           | H        | 15 %             |              |
| 6403.51.91       | Infants' footwear                                                                                                         | 15           | H        | 15 %             |              |
| 6403.51.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                                   | 15           | H        | 15 %             |              |
| 6403.51.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                                       | 15           | H        | 15 %             |              |
| 6403.51.94       | Women's footwear, of a CIF value not exceeding B/30.00 per pair                                                           | 15           | H        | 15 %             |              |
| 6403.51.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                               | 15           | H        | 5 %              |              |
| 6403.51.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                             | 15           | H        | 15 %             |              |
| 6403.51.97       | Men's footwear, of a CIF value exceeding B/30.00 per pair                                                                 | 15           | H        | 5 %              |              |
| 6403.59          | Other:                                                                                                                    |              |          |                  |              |
| 6403.59.10       | Dancing shoes                                                                                                             | 15           | H        | 5 %              |              |
| 6403.59.20       | Indoor footwear                                                                                                           | 15           | H        | 15 %             |              |
| 6403.59.91       | Infants' footwear                                                                                                         | 15           | H        | 15 %             |              |
| 6403.59.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                                   | 15           | H        | 15 %             |              |
| 6403.59.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                                       | 15           | H        | 15 %             |              |
| 6403.59.94       | Women's footwear, of a CIF value not exceeding B/30.00 per pair                                                           | 15           | H        | 15 %             |              |
| 6403.59.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                               | 15           | H        | 5 %              |              |
| 6403.59.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                             | 15           | H        | 15 %             |              |
| 6403.59.97       | Men's footwear, of a CIF value exceeding B/30.00 per pair                                                                 | 15           | H        | 5 %              |              |



| Panama Code 2007 | Description                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6403.91          | Covering the ankle:                                                                                            |              |          |                  |              |
| 6403.91.10       | Sports footwear and dancing shoes                                                                              | 15           | E        | 5 %              |              |
| 6403.91.20       | Indoor footwear                                                                                                | 15           | E        | 15 %             |              |
| 6403.91.91       | Infants' footwear                                                                                              | 15           | E        | 15 %             |              |
| 6403.91.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                        | 15           | E        | 15 %             |              |
| 6403.91.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                            | 15           | E        | 15 %             |              |
| 6403.91.94       | Women's footwear, of a CIF value not exceeding B/30.00 per pair                                                | 15           | E        | 15 %             |              |
| 6403.91.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                    | 15           | E        | 5 %              |              |
| 6403.91.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                  | 15           | E        | 15 %             |              |
| 6403.91.97       | Men's footwear, of a CIF value exceeding B/30.00 per pair                                                      | 15           | E        | 5 %              |              |
| 6403.91.98       | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap             | 15           | E        | 15 %             |              |
| 6403.99          | Other:                                                                                                         |              |          |                  |              |
| 6403.99.10       | Sports footwear and dancing shoes                                                                              | 15           | H        | 5 %              |              |
| 6403.99.20       | Indoor footwear                                                                                                | 15           | H        | 15 %             |              |
| 6403.99.91       | Infants' footwear                                                                                              | 15           | H        | 15 %             |              |
| 6403.99.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                        | 15           | H        | 15 %             |              |
| 6403.99.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                            | 15           | H        | 15 %             |              |
| 6403.99.94       | Women's footwear, of a CIF value not exceeding B/30.00 per pair                                                | 15           | H        | 15 %             |              |
| 6403.99.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                    | 15           | H        | 5 %              |              |
| 6403.99.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                  | 15           | H        | 15 %             |              |
| 6403.99.97       | Men's footwear, of a CIF value exceeding B/30.00 per pair                                                      | 15           | H        | 5 %              |              |
| 6403.99.98       | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap             | 15           | E        | 15 %             |              |
| 64.04            | FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 6404.11          | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like                            |              |          |                  |              |
| 6404.11.10       | Sports footwear                                                                                                    | 15           | E        | 5 %              |              |
| 6404.11.20       | Sports footwear                                                                                                    | 15           | E        | 5 %              |              |
| 6404.19          | Other:                                                                                                             |              |          |                  |              |
| 6404.19.10       | Dancing shoes                                                                                                      | 15           | E        | 5 %              |              |
| 6404.19.21       | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 15           | E        | 15 %             |              |
| 6404.19.22       | Other, with outer soles of cellular material                                                                       | 15           | E        | 5 %              |              |
| 6404.19.29       | Other                                                                                                              | 15           | E        | 15 %             |              |
| 6404.19.31       | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 15           | E        | 15 %             |              |
| 6404.19.32       | Other, with outer soles of cellular material                                                                       | 15           | E        | 5 %              |              |
| 6404.19.33       | Other, of a CIF value not exceeding B/10.00 per pair                                                               | 15           | E        | 15 %             |              |
| 6404.19.34       | Women's footwear, of a CIF value exceeding B/10.00 per pair                                                        | 15           | E        | 10 %             |              |
| 6404.19.91       | Infants' footwear                                                                                                  | 20           | E        | 15 %             |              |
| 6404.19.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                            | 20           | E        | 15 %             |              |
| 6404.19.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                                | 20           | E        | 15 %             |              |
| 6404.19.94       | Women's footwear, of a CIF value not exceeding B/30.00 per pair                                                    | 20           | E        | 15 %             |              |
| 6404.19.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                        | 20           | E        | 5 %              |              |
| 6404.19.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                      | 20           | E        | 15 %             |              |
| 6404.19.97       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                        | 20           | E        | 5 %              |              |
| 6404.20          | Footwear with outer soles of leather or composition leather                                                        |              |          |                  |              |
| 6404.20.10       | Sports footwear and dancing shoes                                                                                  | 15           | H        | 5 %              |              |
| 6404.20.20       | Indoor footwear                                                                                                    | 15           | H        | 15 %             |              |
| 6404.20.91       | Infants' footwear                                                                                                  | 15           | E        | 15 %             |              |
| 6404.20.91A      | Only footwear with outer soles of leather or composition leather                                                   | 15           | H        | 15 %             |              |
| 6404.20.92       | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                            | 15           | E        | 15 %             |              |
| 6404.20.92A      | Only footwear with outer soles of leather or composition leather                                                   | 15           | H        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6404.20.93       | Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair                                                                                                                                              | 15           | E        | 15 %             |              |
| 6404.20.93A      | Only footwear with outer soles of leather or composition leather                                                                                                                                                 | 15           | H        | 15 %             |              |
| 6404.20.94       | Women's footwear, of a CIF value not exceeding B/30.00 per pair                                                                                                                                                  | 15           | E        | 15 %             |              |
| 6404.20.94A      | Only footwear with outer soles of leather or composition leather                                                                                                                                                 | 15           | H        | 15 %             |              |
| 6404.20.95       | Women's footwear, of a CIF value exceeding B/30.00 per pair                                                                                                                                                      | 15           | E        | 5 %              |              |
| 6404.20.95A      | Only footwear with outer soles of leather or composition leather                                                                                                                                                 | 15           | H        | 5 %              |              |
| 6404.20.96       | Men's footwear, of a CIF value not exceeding B/30.00 per pair                                                                                                                                                    | 15           | E        | 15 %             |              |
| 6404.20.96A      | Only footwear with outer soles of leather or composition leather                                                                                                                                                 | 15           | H        | 15 %             |              |
| 6404.20.97       | Men's footwear, of a CIF value exceeding B/30.00 per pair                                                                                                                                                        | 15           | E        | 5 %              |              |
| 6404.20.97A      | Only footwear with outer soles of leather or composition leather                                                                                                                                                 | 15           | H        | 5 %              |              |
| 64.05            | OTHER FOOTWEAR.                                                                                                                                                                                                  |              |          |                  |              |
| 6405.10          | With uppers of leather or composition leather:                                                                                                                                                                   |              |          |                  |              |
| 6405.10.10       | With outer soles of wood or cork                                                                                                                                                                                 | 15           | H        | 15 %             |              |
| 6405.10.20       | With outer soles of other materials (cord, paperboard, woven fabrics and felt)                                                                                                                                   | 15           | H        | 15 %             |              |
| 6405.20          | With uppers of textile materials:                                                                                                                                                                                |              |          |                  |              |
| 6405.20.10       | With outer soles of wood or cork                                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 6405.20.20       | With outer soles of other materials (cord, paperboard, woven fabrics and felt)                                                                                                                                   | 15           | E        | 15 %             |              |
| 6405.90          | Other:                                                                                                                                                                                                           |              |          |                  |              |
| 6405.90.10       | With outer soles of wood or cork                                                                                                                                                                                 | 15           | H        | 15 %             |              |
| 6405.90.20       | With outer soles of other materials (cord, paperboard, woven fabrics and felt)                                                                                                                                   | 15           | H        | 15 %             |              |
| 64.06            | PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF. |              |          |                  |              |
| 6406.10.00       | Uppers and parts thereof, other than stiffeners                                                                                                                                                                  | 10           | E        | FREE             |              |
| 6406.20.00       | Outer soles and heels, of rubber or plastics                                                                                                                                                                     | 10           | E        | FREE             |              |
| 6406.91.00       | Of wood                                                                                                                                                                                                          | —            | A        | FREE             |              |
| 6406.99.00       | Of other materials                                                                                                                                                                                               | 10           | E        | FREE             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6501.00.00       | HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.                                                                                  | 15           | C        | 15 %             |              |
| 6502.00.00       | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED.                                                                                          | 15           | C        | 15 %             |              |
| 65.04            | HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.                                                                                                                   |              |          |                  |              |
| 6504.00.10       | Straw hats and imitation-straw hats                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 6504.00.20       | Peaked caps, with commercial advertising                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 6504.00.90       | Other                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 65.05            | HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE-UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED. |              |          |                  |              |
| 6505.10.00       | Hair nets                                                                                                                                                                                                                         | 15           | E        | 15 %             |              |
| 6505.90          | Other:                                                                                                                                                                                                                            |              |          |                  |              |
| 6505.90.11       | Of felt                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 6505.90.12       | Of other textile materials, men's                                                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 6505.90.19       | Other                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 6505.90.21       | Without advertising, for uniforms                                                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 6505.90.22       | With commercial advertising                                                                                                                                                                                                       | 15           | E        | 15 %             |              |
| 6505.90.23       | With internationally copyrighted emblems or embroidery                                                                                                                                                                            | 15           | E        | 10 %             |              |
| 6505.90.29       | Other                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 6505.90.90       | Other                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 65.06            | OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.                                                                                                                                                                                  |              |          |                  |              |
| 6506.10.00       | Safety headgear                                                                                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6506.91.10       | Hats                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 6506.91.20       | Swimming caps                                                                                                                                                                                                                     | 15           | E        | 10 %             |              |
| 6506.91.30       | Caps, other than swimming caps, and peaked caps, with commercial advertising                                                                                                                                                      | 15           | E        | 15 %             |              |

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| 6506.91          | Of rubber or of plastics:                                                                               |              |          |                  |              |
| 6506.91.90       | Other                                                                                                   | 15           | E        | 15 %             |              |
| 6506.99          | Of other materials:                                                                                     |              |          |                  |              |
| 6506.99.10       | Hats                                                                                                    | 15           | E        | 15 %             |              |
| 6506.99.20       | Peaked caps, with commercial advertising                                                                | 15           | E        | 15 %             |              |
| 6506.99.90       | Other                                                                                                   | 15           | E        | 15 %             |              |
| 6507.00.00       | HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR.           | 15           | E        | 15 %             |              |
| 66.01            | UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-TICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS). |              |          |                  |              |
| 6601.10.00       | Garden or similar umbrellas                                                                             | 15           | E        | 10 %             |              |
| 6601.91          | Having a telescopic shaft:                                                                              |              |          |                  |              |
| 6601.91.10       | Beach, patio and swimming pool parasols                                                                 | 15           | E        | 15 %             |              |
| 6601.91.20       | Other parasols and sun umbrellas                                                                        | 15           | E        | 15 %             |              |
| 6601.91.90       | Other                                                                                                   | 15           | E        | 10 %             |              |
| 6601.99          | Other:                                                                                                  |              |          |                  |              |
| 6601.99.10       | Beach, patio and swimming pool parasols                                                                 | 15           | E        | 15 %             |              |
| 6601.99.20       | Other parasols and sun umbrellas                                                                        | 15           | E        | 15 %             |              |
| 6601.99.90       | Other                                                                                                   | 15           | E        | 10 %             |              |
| 66.02            | WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.                                          |              |          |                  |              |
| 6602.00.10       | Whips, riding crops and the like of any material                                                        | 15           | E        | 15 %             |              |
| 6602.00.20       | Walking sticks, seat-sticks and the like                                                                | 15           | E        | 15 %             |              |
| 66.03            | PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02.                                 |              |          |                  |              |
| 6603.20.00       | Umbrella frames, including frames mounted on shafts (sticks)                                            | 5            | E        | FREE             |              |
| 6603.90          | Other:                                                                                                  |              |          |                  |              |
| 6603.90.10       | For umbrellas and sun umbrellas                                                                         | 15           | E        | FREE             |              |
| 6603.90.90       | Other                                                                                                   | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6701.00.00       | SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN; FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES).                                                                   | 15           | E        | 15 %             |              |
| 67.02            | ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.                                                                                                                                         |              |          |                  |              |
| 6702.10.00       | Of plastic                                                                                                                                                                                                                                              | 15           | E        | 10 %             |              |
| 6702.90.00       | Of other materials                                                                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 6703.00.00       | HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE.                                                                                         | 15           | C        | 15 %             |              |
| 6703.00.00A      | Only man-made textile materials, prepared for use in making dolls' hair                                                                                                                                                                                 | 5            | A        | 15 %             |              |
| 67.04            | WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.                                                                         |              |          |                  |              |
| 6704.11.00       | Complete wigs                                                                                                                                                                                                                                           | 15           | C        | 15 %             |              |
| 6704.19.00       | Other                                                                                                                                                                                                                                                   | 15           | C        | 15 %             |              |
| 6704.20.00       | Of human hair                                                                                                                                                                                                                                           | 15           | C        | 15 %             |              |
| 6704.90.00       | Of other materials                                                                                                                                                                                                                                      | 15           | C        | 15 %             |              |
| 6801.00.00       | SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE).                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 6802.10          | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder: |              |          |                  |              |
| 6802.10.10       | Artificially coloured granules, chippings and powder                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 6802.10.90       | Other                                                                                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 6802.21.11       | Flagstones, tiles, cubes, roofing tiles and bricks                                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 6802.21.19       | Other                                                                                                                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6802.21.90       | Other                                                                                                                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6802.23          | Granite:                                                                                                                                                                                                                                                |              |          |                  |              |
| 6802.23.11       | Flagstones, tiles, cubes, roofing tiles and bricks                                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 6802.23.19       | Other                                                                                                                                                                                                                                                   | 15           | E        | 15 %             |              |



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| 6802.23.90       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.29          | Other stone:                                                           |              |          |                  |              |
| 6802.29.11       | Flagstones, tiles, cubes, roofing tiles and bricks                     | 15           | E        | 10 %             |              |
| 6802.29.19       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.29.90       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.91          | Marble, travertine and alabaster                                       |              |          |                  |              |
| 6802.91.11       | Religious statuettes                                                   | 15           | E        | 15 %             |              |
| 6802.91.19       | Other                                                                  | 15           | E        | 10 %             |              |
| 6802.91.21       | Sinks, wash-basins and bathtubs                                        | 15           | E        | 10 %             |              |
| 6802.91.22       | Soap dishes, towel rails, toilet paper holders and other sanitary ware | 15           | E        | 10 %             |              |
| 6802.91.29       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.91.90       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.92          | Other calcareous stone:                                                |              |          |                  |              |
| 6802.92.11       | Religious statuettes                                                   | 15           | E        | 15 %             |              |
| 6802.92.19       | Other                                                                  | 15           | E        | 10 %             |              |
| 6802.92.21       | Sinks, wash-basins and bathtubs                                        | 15           | E        | 10 %             |              |
| 6802.92.22       | Soap dishes, towel rails, toilet paper holders and other sanitary ware | 15           | E        | 10 %             |              |
| 6802.92.29       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.92.90       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.93          | Granite:                                                               |              |          |                  |              |
| 6802.93.11       | Religious statuettes                                                   | 15           | E        | 15 %             |              |
| 6802.93.19       | Other                                                                  | 15           | E        | 10 %             |              |
| 6802.93.21       | Sinks, wash-basins and bathtubs                                        | 15           | E        | 10 %             |              |
| 6802.93.22       | Soap dishes, towel rails, toilet paper holders and other sanitary ware | 15           | E        | 10 %             |              |
| 6802.93.29       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.93.90       | Other                                                                  | 15           | E        | 15 %             |              |
| 6802.99          | Other stone:                                                           |              |          |                  |              |
| 6802.99.11       | Religious statuettes                                                   | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6802.99.19       | Other                                                                                                                                                                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 6802.99.21       | Sinks, wash-basins and bathtubs                                                                                                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 6802.99.22       | Soap dishes, towel rails, toilet paper holders and other sanitary ware                                                                                                                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6802.99.29       | Other                                                                                                                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 6802.99.90       | Other                                                                                                                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 68.03            | WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE.                                                                                                                                                                                                                                                             |              |          |                  |              |
| 6803.00.10       | Flagstones, tiles and other builders' wares                                                                                                                                                                                                                                                                              | 15           | E        | 10 %             |              |
| 6803.00.20       | Sinks, wash-basins and bathtubs                                                                                                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 6803.00.90       | Other                                                                                                                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 68.04            | MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS. |              |          |                  |              |
| 6804.10.00       | Millstones and grindstones for milling, grinding or pulping                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 6804.21.00       | Of agglomerated synthetic or natural diamond                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 6804.22.00       | Of other agglomerated abrasives or of ceramics                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 6804.23.00       | Of natural stone                                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 6804.30.00       | Hand sharpening or polishing stones                                                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 68.05            | NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.                                                                                                                                  |              |          |                  |              |
| 6805.10.00       | On a base of woven textile fabric only                                                                                                                                                                                                                                                                                   | 10           | E        | FREE             |              |
| 6805.20.00       | On a base of paper or paperboard only                                                                                                                                                                                                                                                                                    | 10           | E        | FREE             |              |
| 6805.30.00       | On a base of other materials                                                                                                                                                                                                                                                                                             | 5            | C        | FREE             |              |
| 68.06            | SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 68.11 OR 68.12 OR OF CHAPTER 9.                 |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6806.10.00       | Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls                                                                                                      | 0            | A        | FREE             |              |
| 6806.20.00       | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)                                                                                   | 0            | A        | FREE             |              |
| 6806.90.00       | Other                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 68.07            | ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: PETROLEUM BITUMEN OR COAL TAR PITCH).                                                                                                                      |              |          |                  |              |
| 6807.10          | In rolls:                                                                                                                                                                                                      |              |          |                  |              |
| 6807.10.10       | On a backing of glass fibre                                                                                                                                                                                    | 5            | C        | 10 %             |              |
| 6807.10.90       | Other                                                                                                                                                                                                          | 5            | C        | 10 %             |              |
| 6807.90          | Other:                                                                                                                                                                                                         |              |          |                  |              |
| 6807.90.10       | On a backing of glass fibre                                                                                                                                                                                    | 5            | C        | 2,50 %           |              |
| 6807.90.90       | Other                                                                                                                                                                                                          | 5            | C        | 5 %              |              |
| 68.08            | PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS. |              |          |                  |              |
| 6808.00.10       | Panels, boards, tiles and the like                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 6808.00.90       | Other                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 68.09            | ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER.                                                                                                                                                       |              |          |                  |              |
| 6809.11.00       | Faced or reinforced with paper or paperboard only                                                                                                                                                              | 5            | E        | 10 %             |              |
| 6809.19.00       | Other                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 6809.90          | Other articles:                                                                                                                                                                                                |              |          |                  |              |
| 6809.90.10       | Statuettes and other ornamental articles                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 6809.90.20       | Builders' wares                                                                                                                                                                                                | 15           | E        | 10 %             |              |
| 6809.90.90       | Other                                                                                                                                                                                                          | 15           | E        | 5 %              |              |
| 68.10            | ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED.                                                                                                                             |              |          |                  |              |
| 6810.11.00       | Building blocks and bricks                                                                                                                                                                                     | 15           | E        | 10 %             |              |
| 6810.19.00       | Other                                                                                                                                                                                                          | 15           | E        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6810.91          | Prefabricated structural components for building or civil engineering:                                                                                                                                                                                                                                     |              |          |                  |              |
| 6810.91.10       | Tubes and pipes                                                                                                                                                                                                                                                                                            | 15           | E        | 10 %             |              |
| 6810.91.90       | Other                                                                                                                                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 6810.99          | Other:                                                                                                                                                                                                                                                                                                     |              |          |                  |              |
| 6810.99.10       | Statuettes and other ornamental articles                                                                                                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 6810.99.90       | Other                                                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 68.11            | ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-EMENT OR THE LIKE.                                                                                                                                                                                                                                         |              |          |                  |              |
| 6811.40          | Containing asbestos:                                                                                                                                                                                                                                                                                       |              |          |                  |              |
| 6811.40.10       | Corrugated sheets, other sheets, panels, tiles and similar articles                                                                                                                                                                                                                                        | 15           | E        | 10 %             |              |
| 6811.40.20       | Tubes, pipes and tube or pipe fittings                                                                                                                                                                                                                                                                     | 15           | E        | 15 %             |              |
| 6811.40.91       | Other articles for building or civil engineering                                                                                                                                                                                                                                                           | 15           | E        | 10 %             |              |
| 6811.40.99       | Other                                                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 6811.81.00       | Corrugated sheets                                                                                                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 6811.82.00       | Other sheets, panels, tiles and similar articles                                                                                                                                                                                                                                                           | 15           | E        | 10 %             |              |
| 6811.83          | Tubes, pipes and tube or pipe fittings:                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 6811.83.10       | Having a minimum burst pressure of 100 lb/square inch                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 6811.83.90       | Other                                                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 6811.89          | Other articles:                                                                                                                                                                                                                                                                                            |              |          |                  |              |
| 6811.89.11       | Blocks and bricks                                                                                                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 6811.89.19       | Other                                                                                                                                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 6811.89.90       | Other                                                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 68.12            | FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13. |              |          |                  |              |
| 6812.80.00       | Of crocidolite                                                                                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 6812.80.00A      | Only paper, millboard and felt                                                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 6812.80.00B      | Only compressed fibre jointing, in sheets or rolls                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6812.80.00C      | Only fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate                                                                                                                                                                | 0            | A        | 15 %             |              |
| 6812.80.00D      | Only yarn and thread                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 6812.80.00E      | Only cords and string, whether or not plaited                                                                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 6812.91          | Clothing, clothing accessories, footwear and headgear:                                                                                                                                                                                                                                         |              |          |                  |              |
| 6812.91.10       | Articles of apparel and clothing accessories                                                                                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 6812.91.20       | Gloves                                                                                                                                                                                                                                                                                         | 15           | E        | 10 %             |              |
| 6812.91.30       | Hats and headgear                                                                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 6812.91.40       | Gaiters                                                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 6812.91.90       | Other                                                                                                                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 6812.92.00       | Paper, millboard and felt                                                                                                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 6812.93.00       | Compressed asbestos fibre jointing, in sheets or rolls                                                                                                                                                                                                                                         | 0            | A        | FREE             |              |
| 6812.99          | Other:                                                                                                                                                                                                                                                                                         |              |          |                  |              |
| 6812.99.10       | Tubes, pipes, profiles, rods, flagstones and tiles                                                                                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 6812.99.20       | Curtains, sheets and mattresses                                                                                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 6812.99.30       | Outer soles and heels                                                                                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 6812.99.40       | Gaskets, washers and other seals, diaphragms                                                                                                                                                                                                                                                   | 15           | E        | FREE             |              |
| 6812.99.91       | Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate                                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 6812.99.92       | Yarn and thread                                                                                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 6812.99.93       | Cords and string, whether or not plaited                                                                                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 6812.99.94       | Fabrics, whether or not knitted or crocheted                                                                                                                                                                                                                                                   | 5            | E        | FREE             |              |
| 6812.99.99       | Other                                                                                                                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 68.13            | FRICION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE: SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS. |              |          |                  |              |
| 6813.20.00       | Containing asbestos                                                                                                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 6813.81.00       | Brake linings and pads                                                                                                                                                                                                                                                                         | 0            | A        | FREE             |              |
| 6813.89.00       | Other                                                                                                                                                                                                                                                                                          | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 68.14            | WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS.                                                                         |              |          |                  |              |
| 6814.10.00       | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support                                                                                                                                 | 5            | E        | FREE             |              |
| 6814.90.00       | Other                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 68.15            | ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.                                                             |              |          |                  |              |
| 6815.10.00       | Non-electrical articles of graphite or other carbon                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 6815.20.00       | Articles of peat                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 6815.91.00       | Containing magnesite, dolomite or chromite                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 6815.99.00       | Other                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 6901.00.00       | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS. | 0            | A        | 10 %             |              |
| 69.02            | REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.                                                                     |              |          |                  |              |
| 6902.10.00       | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>                                                                               | 0            | A        | 3 %              |              |
| 6902.20.00       | Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products                                                              | 0            | A        | 3 %              |              |
| 6902.90.00       | Other                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 69.03            | OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE: RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.      |              |          |                  |              |
| 6903.10          | Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products                                                                                                                            |              |          |                  |              |
| 6903.10.10       | Nozzles for ships and boats                                                                                                                                                                                                  | 0            | A        | 5 %              |              |
| 6903.10.90       | Other                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 6903.20          | Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )                                                                  |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6903.20.10       | Nozzles for ships and boats                                                                                                                                                    | 0            | A        | 5 %              |              |
| 6903.20.90       | Other                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 6903.90          | Other:                                                                                                                                                                         |              |          |                  |              |
| 6903.90.10       | Nozzles for ships and boats                                                                                                                                                    | 0            | A        | 5 %              |              |
| 6903.90.90       | Other                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 69.04            | CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE.                                                                                                |              |          |                  |              |
| 6904.10          | Building bricks:                                                                                                                                                               |              |          |                  |              |
| 6904.10.10       | Of earthenware                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 6904.10.90       | Other                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 6904.90          | Other:                                                                                                                                                                         |              |          |                  |              |
| 6904.90.10       | Of earthenware                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 6904.90.90       | Other                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 69.05            | ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS.                                                            |              |          |                  |              |
| 6905.10.00       | Roofing tiles                                                                                                                                                                  | 15           | E        | 10 %             |              |
| 6905.90          | Other:                                                                                                                                                                         |              |          |                  |              |
| 6905.90.10       | Of earthenware, whether or not glazed, enamelled or varnished                                                                                                                  | 15           | E        | 15 %             |              |
| 6905.90.91       | Of porcelain or faience                                                                                                                                                        | 15           | E        | 15 %             |              |
| 6905.90.99       | Other                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 69.06            | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS.                                                                                                                          |              |          |                  |              |
| 6906.00.10       | Of earthenware                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 6906.00.90       | Other                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 69.07            | UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.                                              |              |          |                  |              |
| 6907.10          | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm: |              |          |                  |              |
| 6907.10.10       | Of earthenware                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 6907.10.20       | Stoneware                                                                                                                                                                      | 15           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 6907.10.90       | Other                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 6907.90          | Other:                                                                                                                                                                                                                                      |              |          |                  |              |
| 6907.90.10       | Of earthenware                                                                                                                                                                                                                              | 15           | E        | 10 %             |              |
| 6907.90.20       | Stoneware                                                                                                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6907.90.90       | Other                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 69.08            | GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.                                                                                                               |              |          |                  |              |
| 6908.10          | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:                                                              |              |          |                  |              |
| 6908.10.10       | Of earthenware                                                                                                                                                                                                                              | 15           | E        | 10 %             |              |
| 6908.10.90       | Other                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 6908.90          | Other:                                                                                                                                                                                                                                      |              |          |                  |              |
| 6908.90.11       | Of earthenware                                                                                                                                                                                                                              | 15           | E        | 10 %             |              |
| 6908.90.19       | Other                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 6908.90.21       | Stoneware                                                                                                                                                                                                                                   | 15           | E        | 10 %             |              |
| 6908.90.29       | Other                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 6908.90.91       | Of earthenware                                                                                                                                                                                                                              | 15           | E        | 10 %             |              |
| 6908.90.99       | Other                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 69.09            | CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS. |              |          |                  |              |
| 6909.11.00       | Of porcelain or china                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 6909.12.00       | Articles having a hardness equivalent to 9 or more on the Mohs scale                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 6909.19.10       | Of earthenware                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 6909.19.90       | Other                                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 6909.90          | Other:                                                                                                                                                                                                                                      |              |          |                  |              |
| 6909.90.10       | Of earthenware                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 6909.90.90       | Other                                                                                                                                                                                                                                       | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 69.10            | CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES. |              |          |                  |              |
| 6910.10          | Of porcelain or china:                                                                                                                        |              |          |                  |              |
| 6910.10.11       | Water closet pans, with or without cisterns, of a height of 10 inches for use by children                                                     | 15           | G        | 10 %             |              |
| 6910.10.12       | Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons                                             | 15           | G        | 10 %             |              |
| 6910.10.13       | Bidets                                                                                                                                        | 15           | G        | 10 %             |              |
| 6910.10.14       | Urinals of a height not exceeding 14 inches                                                                                                   | 15           | G        | 10 %             |              |
| 6910.10.15       | Urinals of a height exceeding 14 inches                                                                                                       | 15           | G        | 10 %             |              |
| 6910.10.16       | Water closet pans with cisterns, moulded in a single piece                                                                                    | 15           | G        | 10 %             |              |
| 6910.10.17       | Wash basin pedestals                                                                                                                          | 15           | G        | 10 %             |              |
| 6910.10.19       | Other                                                                                                                                         | 15           | G        | 10 %             |              |
| 6910.10.20       | Sinks (washbasins) and bathtubs                                                                                                               | 15           | G        | 10 %             |              |
| 6910.10.30       | Seats for water-closet pans                                                                                                                   | 15           | G        | 10 %             |              |
| 6910.10.90       | Other                                                                                                                                         | 15           | G        | 10 %             |              |
| 6910.90          | Other:                                                                                                                                        |              |          |                  |              |
| 6910.90.11       | Water closet pans, with or without cisterns, of a height of 10 inches for use by children                                                     | 15           | E        | 10 %             |              |
| 6910.90.12       | Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons                                             | 15           | E        | 10 %             |              |
| 6910.90.13       | Bidets                                                                                                                                        | 15           | E        | 10 %             |              |
| 6910.90.14       | Urinals of a height not exceeding 14 inches                                                                                                   | 15           | E        | 10 %             |              |
| 6910.90.15       | Urinals of a height exceeding 14 inches                                                                                                       | 15           | E        | 10 %             |              |
| 6910.90.16       | Water closet pans with cisterns, moulded in a single piece                                                                                    | 15           | E        | 10 %             |              |
| 6910.90.17       | Wash basin pedestals                                                                                                                          | 15           | E        | 10 %             |              |
| 6910.90.19       | Other                                                                                                                                         | 15           | E        | 10 %             |              |
| 6910.90.20       | Sinks (washbasins) and bathtubs                                                                                                               | 15           | E        | 10 %             |              |
| 6910.90.30       | Seats for water-closet pans                                                                                                                   | 15           | E        | 10 %             |              |
| 6910.90.90       | Other                                                                                                                                         | 15           | E        | 10 %             |              |



| Panama Code 2007 | Description                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 69.11            | TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF CHINA.          |              |          |                  |              |
| 6911.10.00       | Tableware and kitchenware                                                                                | 15           | E        | 10 %             |              |
| 6911.90          | Other:                                                                                                   |              |          |                  |              |
| 6911.90.10       | Accessories for sanitary fixtures                                                                        | 15           | E        | 10 %             |              |
| 6911.90.90       | Other                                                                                                    | 15           | E        | 10 %             |              |
| 69.12            | TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN. OR CHINA. |              |          |                  |              |
| 6912.00.11       | Of earthenware                                                                                           | 15           | E        | 10 %             |              |
| 6912.00.19       | Other                                                                                                    | 15           | E        | 10 %             |              |
| 6912.00.20       | Accessories for sanitary fixtures for fitting to walls or for building in                                | 15           | E        | 10 %             |              |
| 6912.00.90       | Other                                                                                                    | 15           | E        | 15 %             |              |
| 69.13            | STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.                                                        |              |          |                  |              |
| 6913.10.00       | Of porcelain or china                                                                                    | 15           | E        | 10 %             |              |
| 6913.90          | Other:                                                                                                   |              |          |                  |              |
| 6913.90.10       | Of faience                                                                                               | 15           | E        | 10 %             |              |
| 6913.90.91       | Of earthenware                                                                                           | 15           | E        | 15 %             |              |
| 6913.90.99       | Other                                                                                                    | 15           | E        | 10 %             |              |
| 69.14            | OTHER CERAMIC ARTICLES.                                                                                  |              |          |                  |              |
| 6914.10          | Of porcelain or china:                                                                                   |              |          |                  |              |
| 6914.10.10       | Stoves and other heating apparatus                                                                       | 15           | E        | 15 %             |              |
| 6914.10.90       | Other                                                                                                    | 15           | E        | 15 %             |              |
| 6914.90          | Other:                                                                                                   |              |          |                  |              |
| 6914.90.10       | Of earthenware                                                                                           | 15           | E        | 15 %             |              |
| 6914.90.90       | Other                                                                                                    | 15           | E        | 15 %             |              |
| 7001.00.00       | CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS.                                            | 0            | A        | 10 %             |              |
| 70.02            | GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED.                      |              |          |                  |              |
| 7002.10.00       | Balls                                                                                                    | 0            | A        | FREE             |              |
| 7002.20.00       | Rods                                                                                                     | 0            | A        | 10 %             |              |

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| 7002.31.00       | Of fused quartz or other fused silica                                                                                                                          | 0            | A        | 10 %             |              |
| 7002.32.00       | Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C               | 0            | A        | 10 %             |              |
| 7002.39.00       | Other                                                                                                                                                          | 0            | A        | 10 %             |              |
| 70.03            | CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.          |              |          |                  |              |
| 7003.12.11       | Slatted                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7003.12.12       | Other, opacified or translucent                                                                                                                                | 0            | A        | 10 %             |              |
| 7003.12.19       | Other                                                                                                                                                          | 0            | A        | FREE             |              |
| 7003.12.90       | Other                                                                                                                                                          | 0            | A        | 10 %             |              |
| 7003.19          | Other:                                                                                                                                                         |              |          |                  |              |
| 7003.19.10       | Slatted                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7003.19.20       | Other, sheets, of rectangular (including square) shape                                                                                                         | 0            | A        | FREE             |              |
| 7003.19.90       | Other                                                                                                                                                          | 0            | A        | 10 %             |              |
| 7003.20.00       | Wired sheets                                                                                                                                                   | 0            | A        | 10 %             |              |
| 7003.30.00       | Profiles                                                                                                                                                       | 0            | A        | 10 %             |              |
| 70.04            | DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.                       |              |          |                  |              |
| 7004.20          | Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:                              |              |          |                  |              |
| 7004.20.11       | Slatted                                                                                                                                                        | 0            | A        | FREE             |              |
| 7004.20.19       | Other                                                                                                                                                          | 0            | A        | FREE             |              |
| 7004.20.90       | Other                                                                                                                                                          | 0            | A        | 10 %             |              |
| 7004.90          | Other glass:                                                                                                                                                   |              |          |                  |              |
| 7004.90.11       | Slatted                                                                                                                                                        | 0            | A        | FREE             |              |
| 7004.90.19       | Other                                                                                                                                                          | 0            | A        | FREE             |              |
| 7004.90.90       | Other                                                                                                                                                          | 0            | A        | 10 %             |              |
| 70.05            | FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED. |              |          |                  |              |

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| 7005.10          | Non-wired glass, having an absorbent, reflecting or non-reflecting layer:                                                                                    |              |          |                  |              |
| 7005.10.11       | Slatted                                                                                                                                                      | 0            | A        | 10 %             |              |
| 7005.10.19       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 7005.10.90       | Other                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7005.21          | Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:                                                                     |              |          |                  |              |
| 7005.21.11       | Slatted                                                                                                                                                      | 0            | A        | 10 %             |              |
| 7005.21.19       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 7005.21.90       | Other                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7005.29          | Other:                                                                                                                                                       |              |          |                  |              |
| 7005.29.11       | Slatted                                                                                                                                                      | 0            | A        | 10 %             |              |
| 7005.29.19       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 7005.29.90       | Other                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7005.30.00       | Wired glass                                                                                                                                                  | 0            | A        | 10 %             |              |
| 70.06            | GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS. |              |          |                  |              |
| 7006.00.11       | Slatted                                                                                                                                                      | 5            | E        | 10 %             |              |
| 7006.00.19       | Other                                                                                                                                                        | 5            | E        | 10 %             |              |
| 7006.00.90       | Other                                                                                                                                                        | 5            | E        | 10 %             |              |
| 70.07            | SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.                                                                                         |              |          |                  |              |
| 7007.11.00       | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels                                                                    | 5            | E        | 10 %             |              |
| 7007.19.00       | Other                                                                                                                                                        | 10           | G        | FREE             |              |
| 7007.21.00       | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels                                                                    | 5            | E        | 10 %             |              |
| 7007.29.00       | Other                                                                                                                                                        | 5            | E        | 10 %             |              |
| 7008.00.10       | Translucent                                                                                                                                                  | 15           | G        | 15 %             |              |
| 7008.00.90       | Other                                                                                                                                                        | 15           | G        | 15 %             |              |
| 7009.10.00       | Rear-view mirrors for vehicles                                                                                                                               | 0            | A        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7009.91          | Unframed                                                                                                                                                       |              |          |                  |              |
| 7009.91.10       | Plates and sheets, unprocessed and not combined with other materials:                                                                                          | 15           | E        | 15 %             |              |
| 7009.91.90       | Other                                                                                                                                                          | 15           | E        | 15 %             |              |
| 7009.92          | Framed:                                                                                                                                                        |              |          |                  |              |
| 7009.92.10       | Portable mirrors for toilet or table use or hand-held                                                                                                          | 15           | E        | 15 %             |              |
| 7009.92.20       | Curved mirrors (concave or convex)                                                                                                                             | 15           | E        | 15 %             |              |
| 7009.92.90       | Other                                                                                                                                                          | 15           | E        | 15 %             |              |
| 70.10            | CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS AND OTHER ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS. |              |          |                  |              |
| 7010.10.00       | Ampoules                                                                                                                                                       | 0            | A        | FREE             |              |
| 7010.20.00       | Stoppers, lids and other closures                                                                                                                              | 0            | A        | 10 %             |              |
| 7010.90          | Other:                                                                                                                                                         |              |          |                  |              |
| 7010.90.11       | Cut, polished or frosted, sheathed or covered with other materials                                                                                             | 5            | G        | 15 %             |              |
| 7010.90.11A      | Only less than 4 l                                                                                                                                             | 15           | H        | 15 %             |              |
| 7010.90.12       | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)                                             | 5            | G        | 15 %             |              |
| 7010.90.12A      | Only less than 4 l                                                                                                                                             | 15           | H        | 15 %             |              |
| 7010.90.19       | Other                                                                                                                                                          | —            | A        | FREE             |              |
| 7010.90.21       | Cut, polished or frosted, sheathed or covered with other materials                                                                                             | 10           | H        | 15 %             |              |
| 7010.90.21A      | Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments                                                   | 15           | H        | 15 %             |              |
| 7010.90.22       | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)                                             | 10           | H        | 15 %             |              |
| 7010.90.22A      | Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments                                                   | 15           | H        | 15 %             |              |
| 7010.90.23       | Candle holder (of the candle glass kind)                                                                                                                       | 10           | H        | FREE             |              |
| 7010.90.29       | Other                                                                                                                                                          | —            | A        | FREE             |              |
| 7010.90.31       | Cut, polished or frosted, sheathed or covered with other materials                                                                                             | 10           | H        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7010.90.31A      | Only of a shape other than tubular, of a capacity not exceeding 180 ml, with an opening not exceeding 15mm                                       | 15           | G        | 15 %             |              |
| 7010.90.31B      | Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments                                     | 15           | E        | 15 %             |              |
| 7010.90.32       | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)                               | 10           | H        | 15 %             |              |
| 7010.90.32A      | Only of a shape other than tubular, of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm                                      | 15           | G        | 15 %             |              |
| 7010.90.32B      | Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments                                     | 15           | E        | 15 %             |              |
| 7010.90.33       | For colognes                                                                                                                                     | —            | A        | FREE             |              |
| 7010.90.39       | Other                                                                                                                                            | —            | A        | FREE             |              |
| 7010.90.91       | Cut, polished or frosted, sheathed or covered with other materials                                                                               | 15           | G        | 15 %             |              |
| 7010.90.91A      | Only with an opening of 22 mm or more                                                                                                            | 15           | H        | 15 %             |              |
| 7010.90.91B      | Only borosilicate flasks                                                                                                                         | 0            | A        | 15 %             |              |
| 7010.90.92       | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)                               | 15           | G        | 15 %             |              |
| 7010.90.92A      | Only with an opening of 22 mm or more                                                                                                            | 15           | H        | 15 %             |              |
| 7010.90.92B      | Only borosilicate flasks                                                                                                                         | 0            | A        | 15 %             |              |
| 7010.90.93       | Glass containers of a capacity of 55 to 60 cc for shoe dyes                                                                                      | —            | A        | FREE             |              |
| 7010.90.99       | Other                                                                                                                                            | —            | A        | FREE             |              |
| 70.11            | GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE RAY TUBES OR THE LIKE. |              |          |                  |              |
| 7011.10.00       | For electric lighting                                                                                                                            | 0            | A        | 10 %             |              |
| 7011.20.00       | For cathode ray tubes                                                                                                                            | 0            | A        | 10 %             |              |
| 7011.90.00       | Other                                                                                                                                            | 0            | A        | 10 %             |              |
| 70.13            | GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18).  |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|---------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7013.10          | Of glass-ceramics:                                                                                            |              |          |                  |              |
| 7013.10.11       | Babies' feeding bottles                                                                                       | 15           | E        | 10 %             |              |
| 7013.10.19       | Other                                                                                                         | 15           | E        | 15 %             |              |
| 7013.10.21       | Bathroom accessories to be fastened or built in                                                               | 15           | E        | 10 %             |              |
| 7013.10.29       | Other                                                                                                         | 15           | E        | 15 %             |              |
| 7013.10.30       | Office supplies                                                                                               | 15           | E        | 15 %             |              |
| 7013.10.90       | Other                                                                                                         | 15           | E        | 15 %             |              |
| 7013.22.00       | Of lead crystal                                                                                               | 15           | E        | 10 %             |              |
| 7013.28.00       | Other                                                                                                         | 15           | E        | 15 %             |              |
| 7013.33.00       | Of lead crystal                                                                                               | 15           | E        | 10 %             |              |
| 7013.37.00       | Other                                                                                                         | 15           | E        | 15 %             |              |
| 7013.41          | Of lead crystal:                                                                                              |              |          |                  |              |
| 7013.41.10       | Babies' feeding bottles                                                                                       | 15           | E        | 10 %             |              |
| 7013.41.90       | Other                                                                                                         | 15           | E        | 10 %             |              |
| 7013.42.10       | Babies' feeding bottles                                                                                       | 15           | E        | 10 %             |              |
| 7013.42.90       | Other                                                                                                         | 15           | E        | 10 %             |              |
| 7013.49          | Other:                                                                                                        |              |          |                  |              |
| 7013.49.11       | With a capacity of more than 30 c.c. and weighing more than 50 grams                                          | 15           | E        | 10 %             |              |
| 7013.49.19       | Other                                                                                                         | 15           | E        | 10 %             |              |
| 7013.49.90       | Other                                                                                                         | 15           | E        | 15 %             |              |
| 7013.91.00       | Of lead crystal                                                                                               | 15           | E        | 10 %             |              |
| 7013.99          | Other:                                                                                                        |              |          |                  |              |
| 7013.99.11       | Bathroom accessories to be fastened or built in                                                               | 15           | E        | 10 %             |              |
| 7013.99.19       | Other                                                                                                         | 15           | E        | 15 %             |              |
| 7013.99.20       | Office supplies                                                                                               | 15           | E        | 15 %             |              |
| 7013.99.90       | Other                                                                                                         | 15           | E        | 10 %             |              |
| 7014.00.00       | SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED. | 0            | A        | FREE             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
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| 70.15            | CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.                                                                                                                                                             |              |          |                  |              |
| 7015.10.00       | Glasses for corrective spectacles                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 7015.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 70.16            | PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES LEADED LIGHTS AND THE LIKE MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS. |              |          |                  |              |
| 7016.10.00       | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes                                                                                                                                                                                                                                                                                      | 10           | C        | 15 %             |              |
| 7016.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                | 10           | C        | 10 %             |              |
| 70.17            | LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.                                                                                                                                                                                                                                                                                                            |              |          |                  |              |
| 7017.10.00       | Of quartz or other fused silica                                                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 7017.20.00       | Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 7017.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 70.18            | GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER.                                                      |              |          |                  |              |
| 7018.10.00       | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares                                                                                                                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 7018.20.00       | Glass microspheres not exceeding 1mm in diameter                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 7018.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 70.19            | GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE: YARN, WOVEN FABRICS).                                                                                                                                                                                                                                                                                                         |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7019.11.00       | Chopped strands, of a length of not more than 50 mm                                                                                                                        | 0            | A        | 15 %             |              |
| 7019.12.00       | Rovings                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 7019.19.00       | Other                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 7019.31.00       | Mats                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 7019.32.00       | Voiles                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 7019.39          | Other:                                                                                                                                                                     |              |          |                  |              |
| 7019.39.10       | Panels, plates or sheets, of glass fibre, cut to size, coated on one side with plastic, suitable for suspended ceilings                                                    | 0            | A        | 15 %             |              |
| 7019.39.90       | Other                                                                                                                                                                      | 0            | A        | FREE             |              |
| 7019.40.00       | Woven fabrics of rovings                                                                                                                                                   | 0            | A        | FREE             |              |
| 7019.51.00       | Of a width not exceeding 30 cm                                                                                                                                             | 0            | A        | FREE             |              |
| 7019.52.00       | Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex                            | 0            | A        | FREE             |              |
| 7019.59.00       | Other                                                                                                                                                                      | 0            | A        | FREE             |              |
| 7019.90.00       | Other                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 70.20            | OTHER ARTICLES OF GLASS.                                                                                                                                                   |              |          |                  |              |
| 7020.00.10       | Glass inners for vacuum flasks and the like, having a capacity exceeding 30cc and weighing more than 50 g                                                                  | 0            | A        | 15 %             |              |
| 7020.00.90       | Other                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 71.01            | PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT. |              |          |                  |              |
| 7101.10          | Natural pearls                                                                                                                                                             |              |          |                  |              |
| 7101.10.10       | Unworked                                                                                                                                                                   | 10           | E        | 10 %             |              |
| 7101.10.20       | Worked                                                                                                                                                                     | 10           | E        | 15 %             |              |
| 7101.21.00       | Unworked                                                                                                                                                                   | 10           | E        | 10 %             |              |
| 7101.22.00       | Worked                                                                                                                                                                     | 10           | E        | 15 %             |              |
| 71.02            | DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET.                                                                                                                   |              |          |                  |              |
| 7102.10.00       | Unsorted                                                                                                                                                                   | 5            | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7102.21.00       | Unworked or simply sawn, cleaved or bruted                                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 7102.29.00       | Other                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 7102.31.00       | Unworked or simply sawn, cleaved or bruted                                                                                                                                                                                                                 | 5            | E        | 10 %             |              |
| 7102.39.00       | Other                                                                                                                                                                                                                                                      | 5            | E        | 10 %             |              |
| 71.03            | PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED, BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT. |              |          |                  |              |
| 7103.10.00       | Unworked or simply sawn or roughly shaped                                                                                                                                                                                                                  | 5            | E        | 10 %             |              |
| 7103.91.00       | Rubies, sapphires and emeralds                                                                                                                                                                                                                             | 5            | E        | 10 %             |              |
| 7103.99.00       | Other                                                                                                                                                                                                                                                      | 5            | E        | 10 %             |              |
| 71.04            | SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED, BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.       |              |          |                  |              |
| 7104.10.00       | Piezo-electric quartz                                                                                                                                                                                                                                      | 10           | E        | 10 %             |              |
| 7104.20.00       | Other, unworked or simply sawn or roughly shaped                                                                                                                                                                                                           | 10           | E        | 10 %             |              |
| 7104.90.00       | Other                                                                                                                                                                                                                                                      | 10           | E        | 10 %             |              |
| 71.05            | DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES.                                                                                                                                                                                  |              |          |                  |              |
| 7105.10.00       | Of diamonds                                                                                                                                                                                                                                                | 5            | E        | 10 %             |              |
| 7105.90.00       | Other                                                                                                                                                                                                                                                      | 5            | E        | 10 %             |              |
| 71.06            | SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.                                                                                                                                        |              |          |                  |              |
| 7106.10.00       | Powder                                                                                                                                                                                                                                                     | 10           | E        | FREE             |              |
| 7106.91.00       | Unworked                                                                                                                                                                                                                                                   | 10           | C        | FREE             |              |
| 7106.92.00       | Semi-manufactured                                                                                                                                                                                                                                          | —            | A        | FREE             |              |
| 7107.00.00       | BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.                                                                                                                                                                                   | 10           | E        | FREE             |              |
| 71.08            | GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.                                                                                                                                                     |              |          |                  |              |
| 7108.11.00       | Powder                                                                                                                                                                                                                                                     | 5            | E        | FREE             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7108.12.00       | Other unwrought forms                                                                                                                                                                                                | 5            | E        | FREE             |              |
| 7108.13.00       | Other semi-manufactured forms                                                                                                                                                                                        | 5            | E        | FREE             |              |
| 7108.20.00       | For monetary use                                                                                                                                                                                                     | 5            | E        | FREE             |              |
| 7109.00.00       | BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.                                                                                                                                    | 10           | E        | FREE             |              |
| 71.10            | PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.                                                                                                                                                |              |          |                  |              |
| 7110.11.00       | Unwrought or in powder form                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 7110.19.00       | Other                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 7110.21.00       | Unwrought or in powder form                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 7110.29.00       | Other                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 7110.31.00       | Unwrought or in powder form                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 7110.39.00       | Other                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 7110.41.00       | Unwrought or in powder form                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 7110.49.00       | Other                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 7111.00.00       | BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.                                                                                                                          | 10           | E        | FREE             |              |
| 71.12            | WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METALS OR PRECIOUS-METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL. |              |          |                  |              |
| 7112.30.00       | Ash containing precious metal or precious-metal compounds                                                                                                                                                            | 0            | A        | FREE             |              |
| 7112.91.00       | Of gold, including metal clad with gold but excluding sweepings containing other precious metals                                                                                                                     | 0            | A        | FREE             |              |
| 7112.92.00       | Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals                                                                                                             | 0            | A        | FREE             |              |
| 7112.99.00       | Other                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 71.13            | ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.                                                                                                                     |              |          |                  |              |
| 7113.11.00       | Of silver, whether or not plated or clad with other precious metal                                                                                                                                                   | 15           | E        | 10 %             |              |
| 7113.19.00       | Of other precious metal, whether or not plated or clad with precious metal                                                                                                                                           | 15           | C        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7113.20.00       | Of base metal clad with precious metal                                                                                    | 15           | E        | 10 %             |              |
| 71.14            | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal: |              |          |                  |              |
| 7114.11.00       | Of silver, whether or not plated or clad with other precious metal                                                        | 15           | E        | 10 %             |              |
| 7114.19.00       | Of other precious metal, whether or not plated or clad with precious metal                                                | 15           | E        | 10 %             |              |
| 7114.20.00       | Of base metal clad with precious metal                                                                                    | 15           | E        | 10 %             |              |
| 71.15            | OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.                                                    |              |          |                  |              |
| 7115.10.00       | Catalysts in the form of wire cloth or grill, of platinum                                                                 | 0            | A        | 10 %             |              |
| 7115.90.00       | Other                                                                                                                     | 15           | E        | 10 %             |              |
| 71.16            | ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).           |              |          |                  |              |
| 7116.10.00       | Of natural or cultured pearls                                                                                             | 15           | E        | 10 %             |              |
| 7116.20.00       | Of precious or semi-precious stones (natural, synthetic or reconstructed)                                                 | 15           | E        | 10 %             |              |
| 71.17            | IMITATION JEWELLERY.                                                                                                      |              |          |                  |              |
| 7117.11.00       | Cuff links and studs                                                                                                      | 15           | E        | 15 %             |              |
| 7117.19.00       | Other                                                                                                                     | 15           | E        | 10 %             |              |
| 7117.90          | Other:                                                                                                                    |              |          |                  |              |
| 7117.90.10       | Cuff-links and similar of any material, except base metals                                                                | 15           | E        | 15 %             |              |
| 7117.90.20       | Other, made of at least two different materials, without the individual linking devices                                   | 15           | E        | 10 %             |              |
| 7117.90.31       | Of ivory                                                                                                                  | 15           | E        | 15 %             |              |
| 7117.90.32       | Of tortoise shell                                                                                                         | 15           | E        | 15 %             |              |
| 7117.90.39       | Other                                                                                                                     | 15           | E        | 15 %             |              |
| 7117.90.41       | Of plastics                                                                                                               | 15           | E        | 10 %             |              |
| 7117.90.42       | Of wood                                                                                                                   | 15           | E        | 15 %             |              |
| 7117.90.43       | Of monumental or building stone, other than precious or semi-precious stone                                               | 15           | E        | 15 %             |              |
| 7117.90.44       | Of porcelain or china                                                                                                     | 15           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7117.90.45       | Of other ceramic materials                                                                 | 15           | E        | 15 %             |              |
| 7117.90.46       | Of glass                                                                                   | 15           | E        | 15 %             |              |
| 7117.90.47       | Of vegetable carving material, except wood; of other unspecified mineral carving materials | 15           | E        | 10 %             |              |
| 7117.90.49       | Other                                                                                      | 15           | E        | 10 %             |              |
| 71.18            | COIN.                                                                                      |              |          |                  |              |
| 7118.10.00       | Coin (other than gold coin), not being legal tender                                        | 5            | E        | FREE             |              |
| 7118.90.00       | Other                                                                                      | 5            | C        | FREE             |              |
| 72.01            | PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS.                          |              |          |                  |              |
| 7201.10.00       | Non-alloy pig iron containing by weight 0,5 % or less of phosphorus                        | 0            | A        | FREE             |              |
| 7201.20.00       | Non-alloy pig iron containing by weight more than 0,5 % of phosphorus                      | 0            | A        | FREE             |              |
| 7201.50.00       | Alloy pig iron; spiegeleisen                                                               | 0            | A        | FREE             |              |
| 72.02            | FERRO-ALLOYS.                                                                              |              |          |                  |              |
| 7202.11.00       | Containing by weight more than 2 % of carbon                                               | 0            | A        | 15 %             |              |
| 7202.19.00       | Other                                                                                      | 0            | A        | 15 %             |              |
| 7202.21.00       | Containing by weight more than 55 % of silicon                                             | 0            | A        | 15 %             |              |
| 7202.29.00       | Other                                                                                      | 0            | A        | 15 %             |              |
| 7202.30.00       | Ferro-silico-manganese                                                                     | 0            | A        | 15 %             |              |
| 7202.41.00       | Containing by weight more than 4 % of carbon                                               | 0            | A        | 15 %             |              |
| 7202.49.00       | Other                                                                                      | 0            | A        | 15 %             |              |
| 7202.50.00       | Ferro-silico-chromium                                                                      | 0            | A        | 15 %             |              |
| 7202.60.00       | Ferro-nickel                                                                               | 0            | A        | 15 %             |              |
| 7202.70.00       | Ferro-molybdenum                                                                           | 0            | A        | 15 %             |              |
| 7202.80.00       | Ferro-tungsten and ferro-silico-tungsten                                                   | 0            | A        | 15 %             |              |
| 7202.91.00       | Ferro-titanium and ferro-silico-titanium                                                   | 0            | A        | 15 %             |              |
| 7202.92.00       | Ferro-Vanadium                                                                             | 0            | A        | 15 %             |              |
| 7202.93.00       | Ferro-Niobium                                                                              | 0            | A        | 15 %             |              |
| 7202.99.00       | Other                                                                                      | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 72.03            | FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS, OR SIMILAR FORMS. |              |          |                  |              |
| 7203.10.00       | Ferrous products obtained by direct reduction of iron ore                                                                                                                                                                | 0            | A        | 15 %             |              |
| 7203.90.00       | Other                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 72.04            | FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.                                                                                                                                                        |              |          |                  |              |
| 7204.10.00       | Waste and scrap of cast iron                                                                                                                                                                                             | 0            | A        | FREE             |              |
| 7204.21.00       | Of stainless steel                                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 7204.29.00       | Other                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 7204.30.00       | Waste and scrap of tinned iron or steel                                                                                                                                                                                  | 0            | A        | FREE             |              |
| 7204.41.00       | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles                                                                                                           | 0            | A        | FREE             |              |
| 7204.49.00       | Other                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 7204.50.00       | Scrap ingots                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 72.05            | GRANULES AND POWDERS, OF PIG IRON, SPIEGE-LEISEN, IRON OR STEEL.                                                                                                                                                         |              |          |                  |              |
| 7205.10.00       | Granules                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 7205.21.00       | Of alloy steel                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 7205.29.00       | Other                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 72.06            | IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03).                                                                                                                             |              |          |                  |              |
| 7206.10.00       | Ingots                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 7206.90.00       | Other                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 72.07            | SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL.                                                                                                                                                                       |              |          |                  |              |
| 7207.11.00       | Of rectangular or square cross-section, the width measuring less than twice the thickness                                                                                                                                | 0            | A        | FREE             |              |
| 7207.12.00       | Other, of rectangular (other than square) cross-section                                                                                                                                                                  | 0            | A        | FREE             |              |
| 7207.19.00       | Other                                                                                                                                                                                                                    | 0            | A        | FREE             |              |
| 7207.20.00       | Containing by weight 0,25 % or more of carbon                                                                                                                                                                            | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 72.08            | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED. |              |          |                  |              |
| 7208.10.00       | In coils, not further worked than hot-rolled, with patterns in relief                                                  | 0            | A        | FREE             |              |
| 7208.25.00       | Of a thickness of 4,75 mm or more                                                                                      | 0            | A        | FREE             |              |
| 7208.26.00       | Of a thickness exceeding 3,5 mm but not exceeding 4,75 mm                                                              | 0            | A        | 10 %             |              |
| 7208.27.00       | Of a thickness of less than 3 mm                                                                                       | 0            | A        | FREE             |              |
| 7208.36.00       | Of a thickness exceeding 10 mm                                                                                         | 0            | A        | FREE             |              |
| 7208.37.00       | Of a thickness of 4,75 mm or more but not exceeding 10 mm                                                              | 0            | A        | FREE             |              |
| 7208.38.00       | Of a thickness exceeding 3,5 mm but not exceeding 4,75 mm                                                              | 0            | A        | 10 %             |              |
| 7208.39.00       | Of a thickness of less than 3 mm                                                                                       | 0            | A        | FREE             |              |
| 7208.40.00       | Not in coils, not further worked than hot-rolled, with patterns in relief                                              | 10           | E        | FREE             |              |
| 7208.51.00       | Of a thickness exceeding 10 mm                                                                                         | 10           | G        | FREE             |              |
| 7208.52.00       | Of a thickness of 4,75 mm or more but not exceeding 10 mm                                                              | 5            | G        | FREE             |              |
| 7208.53.00       | Of a thickness exceeding 3 mm but not exceeding 4,75 mm                                                                | 10           | G        | FREE             |              |
| 7208.54.00       | Of a thickness of less than 3 mm                                                                                       | —            | A        | FREE             |              |
| 7208.90.00       | Other                                                                                                                  | 10           | G        | 15 %             |              |
| 72.09            | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED. |              |          |                  |              |
| 7209.15.00       | Of a thickness of 3 mm or more                                                                                         | 10           | G        | FREE             |              |
| 7209.16.00       | Of a thickness exceeding 1 mm but less than 3 mm                                                                       | 10           | G        | FREE             |              |
| 7209.17.00       | Of a thickness of 0,5 mm or more but not exceeding 1 mm                                                                | 10           | H        | FREE             |              |
| 7209.18.00       | Of a thickness of less than 0,5 mm:                                                                                    | 10           | G        | FREE             |              |
| 7209.25.00       | Of a thickness of 3 mm or more                                                                                         | 10           | G        | FREE             |              |
| 7209.26.00       | Of a thickness exceeding 1 mm but less than 3 mm                                                                       | 10           | G        | FREE             |              |
| 7209.27.00       | Of a thickness of 0,5 mm or more but not exceeding 1 mm                                                                | 10           | H        | FREE             |              |
| 7209.28.00       | Of a thickness of less than 0,5 mm:                                                                                    | 10           | G        | FREE             |              |

| Panama Code 2007 | Description                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7209.90.00       | Other                                                                                                    | 10           | G        | FREE             |              |
| 72.10            | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED. |              |          |                  |              |
| 7210.11.00       | Of a thickness of 0,5 mm or more:                                                                        | 0            | A        | FREE             |              |
| 7210.12.00       | Of a thickness of less than 0,5 mm:                                                                      | 0            | A        | FREE             |              |
| 7210.20.00       | Plated or coated with lead, including terne-plate                                                        | 0            | A        | FREE             |              |
| 7210.30          | Electrolytically plated or coated with zinc                                                              |              |          |                  |              |
| 7210.30.10       | Corrugated                                                                                               | 0            | A        | 10 %             |              |
| 7210.30.20       | Coated with phosphated material                                                                          | 0            | A        | FREE             |              |
| 7210.30.91       | In grades 20 to 30, inclusive                                                                            | 0            | A        | FREE             |              |
| 7210.30.99       | Other                                                                                                    | 0            | A        | 10 %             |              |
| 7210.41.00       | Corrugated                                                                                               | 5            | G        | 10 %             |              |
| 7210.41.00A      | Only with a thickness of 0,16 mm or more but not exceeding 2 mm                                          | 15           | H        | 10 %             |              |
| 7210.49          | Other:                                                                                                   |              |          |                  |              |
| 7210.49.10       | Coated with phosphated material                                                                          | —            | A        | FREE             |              |
| 7210.49.20       | Other, in grades 20 to 30, inclusive                                                                     | —            | A        | FREE             |              |
| 7210.49.90       | Other                                                                                                    | —            | A        | FREE             |              |
| 7210.50.00       | Plated or coated with chromium oxides or with chromium and chromium oxides                               | 0            | A        | FREE             |              |
| 7210.61          | Plated or coated with aluminium-zinc alloys:                                                             |              |          |                  |              |
| 7210.61.10       | Corrugated                                                                                               | 0            | A        | 10 %             |              |
| 7210.61.10A      | Only with a thickness of 0,16 mm or more but not exceeding 2 mm                                          | 15           | H        | 10 %             |              |
| 7210.61.20       | In calibres 20 to 30, inclusive                                                                          | 0            | A        | 10 %             |              |
| 7210.61.20A      | Only with a thickness of 0,16 mm or more but not exceeding 2 mm                                          | 15           | H        | 10 %             |              |
| 7210.61.90       | Other                                                                                                    | 0            | A        | 10 %             |              |
| 7210.61.90A      | Only with a thickness of 0,16 mm or more but not exceeding 2 mm                                          | 15           | H        | 10 %             |              |
| 7210.69          | Other:                                                                                                   |              |          |                  |              |
| 7210.69.10       | Corrugated                                                                                               | 0            | A        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7210.69.10A      | Only with a thickness of 0,16 mm or more but not exceeding 2 mm                                                                                              | 15           | G        | 10 %             |              |
| 7210.69.20       | In calibres 20 to 30, inclusive                                                                                                                              | 0            | A        | 10 %             |              |
| 7210.69.20A      | Only with a thickness of 0,16 mm or more but not exceeding 2 mm                                                                                              | 15           | G        | 10 %             |              |
| 7210.69.90       | Other                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7210.69.90A      | Only with a thickness of 0,16 mm or more but not exceeding 2 mm                                                                                              | 15           | G        | 10 %             |              |
| 7210.70          | Painted, varnished or coated with plastics:                                                                                                                  |              |          |                  |              |
| 7210.70.10       | Corrugated                                                                                                                                                   | 0            | A        | 10 %             |              |
| 7210.70.10A      | Only enamel painted, of a thickness of 0,16 mm or more but not exceeding 1,55 mm                                                                             | 15           | H        | 10 %             |              |
| 7210.70.10B      | Only varnished with epoxyphenolic resins, smooth                                                                                                             | 15           | G        | 10 %             |              |
| 7210.70.90       | Other                                                                                                                                                        | —            | A        | FREE             |              |
| 7210.90          | Other:                                                                                                                                                       |              |          |                  |              |
| 7210.90.11       | Coated with asphalt, whether or not interleaved with aluminium wafer                                                                                         | 0            | A        | 10 %             |              |
| 7210.90.19       | Other                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7210.90.90       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 72.11            | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED.                                                 |              |          |                  |              |
| 7211.13.00       | Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 5            | G        | FREE             |              |
| 7211.14.00       | Other, of a thickness of 4,75 mm or more                                                                                                                     | —            | A        | FREE             |              |
| 7211.19.00       | Other                                                                                                                                                        | —            | A        | FREE             |              |
| 7211.23.00       | Containing by weight less than 0,25 % of carbon:                                                                                                             | 5            | G        | FREE             |              |
| 7211.29.00       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 7211.90.00       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 72.12            | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH NOT EXCEEDING 600 MM, CLAD OR COATED.                                                            |              |          |                  |              |
| 7212.10          | Plated or coated with tin:                                                                                                                                   |              |          |                  |              |
| 7212.10.10       | Strip or hoop                                                                                                                                                | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7212.10.20       | Flats                                                                | 0            | A        | FREE             |              |
| 7212.10.90       | Other                                                                | 0            | A        | FREE             |              |
| 7212.20          | Electrolytically plated or coated with zinc:                         |              |          |                  |              |
| 7212.20.10       | Strip or hoop                                                        | 0            | A        | FREE             |              |
| 7212.20.20       | Flats                                                                | 0            | A        | FREE             |              |
| 7212.20.30       | Corrugated                                                           | 0            | A        | 10 %             |              |
| 7212.20.91       | In calibres 20 to 30, inclusive                                      | 0            | A        | 10 %             |              |
| 7212.20.99       | Other                                                                | 0            | A        | 10 %             |              |
| 7212.30          | Otherwise plated or coated with zinc:                                |              |          |                  |              |
| 7212.30.10       | Strip or hoop                                                        | —            | A        | FREE             |              |
| 7212.30.20       | Flats                                                                | —            | A        | FREE             |              |
| 7212.30.30       | Other, corrugated                                                    | 0            | A        | 10 %             |              |
| 7212.30.30A      | Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm   | 15           | G        | 10 %             |              |
| 7212.30.91       | In grades 20 to 30, inclusive                                        | 0            | A        | 10 %             |              |
| 7212.30.99       | Other                                                                | 0            | A        | 10 %             |              |
| 7212.30.99A      | Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm   | 15           | G        | 10 %             |              |
| 7212.40          | Painted, varnished or coated with plastics                           |              |          |                  |              |
| 7212.40.10       | Strip or hoop                                                        | —            | A        | FREE             |              |
| 7212.40.20       | Flats                                                                | —            | A        | FREE             |              |
| 7212.40.30       | Other, corrugated                                                    | 0            | A        | 10 %             |              |
| 7212.40.30A      | Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm   | 15           | G        | 10 %             |              |
| 7212.40.90       | Other                                                                | —            | A        | FREE             |              |
| 7212.50          | Otherwise plated or coated:                                          |              |          |                  |              |
| 7212.50.10       | Strip or hoop                                                        | 0            | A        | FREE             |              |
| 7212.50.20       | Flats                                                                | 0            | A        | FREE             |              |
| 7212.50.31       | Coated with asphalt, whether or not interleaved with aluminium wafer | 0            | A        | 15 %             |              |
| 7212.50.39       | Other                                                                | 0            | A        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7212.50.41       | In calibres 20 to 30, inclusive                                                                                                                             | 0            | A        | 10 %             |              |
| 7212.50.49       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 7212.50.90       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 7212.60          | Clad:                                                                                                                                                       |              |          |                  |              |
| 7212.60.10       | Strip or hoop                                                                                                                                               | 0            | A        | FREE             |              |
| 7212.60.20       | Flats                                                                                                                                                       | 0            | A        | FREE             |              |
| 7212.60.30       | Other, corrugated                                                                                                                                           | 0            | A        | 10 %             |              |
| 7212.60.90       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 72.13            | BARS AND RODS, OF IRON OR NON-ALLOY STEEL.                                                                                                                  |              |          |                  |              |
| 7213.10.00       | Containing indentations, ribs, grooves or other deformations produced during the rolling process                                                            | 15           | H        | FREE             |              |
| 7213.20.00       | Other, of free-cutting steel                                                                                                                                | 0            | A        | FREE             |              |
| 7213.91          | Of circular cross-section measuring less than 14 mm in diameter:                                                                                            |              |          |                  |              |
| 7213.91.10       | Containing by weight 0,6 % or more of carbon                                                                                                                | 10           | G        | 10 %             |              |
| 7213.91.90       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 7213.99          | Other:                                                                                                                                                      |              |          |                  |              |
| 7213.99.10       | Containing by weight 0,6 % or more of carbon                                                                                                                | 10           | G        | 10 %             |              |
| 7213.99.90       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 72.14            | BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING. |              |          |                  |              |
| 7214.10          | Forged:                                                                                                                                                     |              |          |                  |              |
| 7214.10.10       | Flats                                                                                                                                                       | 10           | E        | FREE             |              |
| 7214.10.90       | Other                                                                                                                                                       | 10           | E        | FREE             |              |
| 7214.20          | Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:                                  |              |          |                  |              |
| 7214.20.10       | Concrete reinforcing bars and rods                                                                                                                          | 15           | H        | FREE             |              |
| 7214.20.90       | Other                                                                                                                                                       | 15           | H        | 10 %             |              |
| 7214.30          | Other, of free-cutting steel:                                                                                                                               |              |          |                  |              |
| 7214.30.10       | Flats                                                                                                                                                       | 5            | E        | FREE             |              |



| Panama Code 2007 | Description                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7214.30.20       | Other, of circular or square cross-section                                         | 5            | E        | 10 %             |              |
| 7214.30.90       | Other                                                                              | 5            | E        | 10 %             |              |
| 7214.91.00       | Of rectangular cross-section                                                       | —            | A        | FREE             |              |
| 7214.99          | Other:                                                                             |              |          |                  |              |
| 7214.99.11       | Other, of circular or square cross-section                                         | 5            | G        | FREE             |              |
| 7214.99.19       | Other                                                                              | 5            | G        | 10 %             |              |
| 7214.99.21       | Other, of circular or square cross-section                                         | 5            | G        | 10 %             |              |
| 7214.99.29       | Other                                                                              | 5            | G        | 10 %             |              |
| 7214.99.90       | Other                                                                              | —            | A        | FREE             |              |
| 72.15            | OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL.                                    |              |          |                  |              |
| 7215.10          | Of free-cutting steel, not further worked than cold-formed or cold-finished:       |              |          |                  |              |
| 7215.10.10       | Flats                                                                              | 0            | A        | FREE             |              |
| 7215.10.20       | Other bars and rods, not further worked than tin-plated, galvanised or lead-plated | 0            | A        | 10 %             |              |
| 7215.10.30       | Other, of circular cross-section                                                   | 0            | A        | FREE             |              |
| 7215.10.40       | Other, of square cross-section                                                     | 0            | A        | FREE             |              |
| 7215.10.90       | Other                                                                              | 0            | A        | 10 %             |              |
| 7215.50          | Other, not further worked than cold-formed or cold-finished:                       |              |          |                  |              |
| 7215.50.11       | Flats                                                                              | 0            | A        | FREE             |              |
| 7215.50.12       | Other bars and rods, tin-plated, galvanised or lead-plated                         | 0            | A        | 10 %             |              |
| 7215.50.13       | Other, of circular cross-section                                                   | 0            | A        | FREE             |              |
| 7215.50.14       | Other, of square cross-section                                                     | 0            | A        | FREE             |              |
| 7215.50.19       | Other                                                                              | 0            | A        | 10 %             |              |
| 7215.50.21       | Flats                                                                              | 0            | A        | FREE             |              |
| 7215.50.22       | Other bars and rods, tin-plated, galvanised or lead-plated                         | 0            | A        | 10 %             |              |
| 7215.50.23       | Other, of circular cross-section                                                   | 0            | A        | FREE             |              |
| 7215.50.24       | Other, of square cross-section                                                     | 0            | A        | FREE             |              |
| 7215.50.29       | Other                                                                              | 0            | A        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7215.50.31       | Flats                                                                                                           | 0            | A        | FREE             |              |
| 7215.50.32       | Other bars and rods, tin-plated, galvanised or lead-plated                                                      | 0            | A        | 10 %             |              |
| 7215.50.33       | Other, of circular cross-section, calibrated                                                                    | 0            | A        | FREE             |              |
| 7215.50.34       | Other, of circular cross-section, not calibrated                                                                | 0            | A        | 10 %             |              |
| 7215.50.35       | Other, of square cross-section                                                                                  | 0            | A        | 10 %             |              |
| 7215.50.39       | Other                                                                                                           | 0            | A        | 15 %             |              |
| 7215.90          | Other:                                                                                                          |              |          |                  |              |
| 7215.90.10       | Flats                                                                                                           | 0            | A        | FREE             |              |
| 7215.90.20       | Other bars and rods, tin-plated, galvanised or lead-plated                                                      | 0            | A        | 10 %             |              |
| 7215.90.31       | Calibrated                                                                                                      | 0            | A        | FREE             |              |
| 7215.90.39       | Other                                                                                                           | 0            | A        | 10 %             |              |
| 7215.90.40       | Other, of square cross-section                                                                                  | 0            | A        | 10 %             |              |
| 7215.90.90       | Other                                                                                                           | 0            | A        | FREE             |              |
| 7216             | ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL                                                          |              |          |                  |              |
| 7216.10.00       | U-, I- or H-sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | —            | A        | FREE             |              |
| 7216.21.00       | L sections                                                                                                      | —            | A        | FREE             |              |
| 7216.22.00       | T sections                                                                                                      | —            | A        | FREE             |              |
| 7216.31.00       | U sections                                                                                                      | —            | A        | FREE             |              |
| 7216.32.00       | I sections                                                                                                      | 5            | C        | FREE             |              |
| 7216.33.00       | H sections                                                                                                      | 5            | C        | FREE             |              |
| 7216.40          | L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more        |              |          |                  |              |
| 7216.40.10       | L sections                                                                                                      | 5            | E        | FREE             |              |
| 7216.40.20       | T sections                                                                                                      | 5            | E        | FREE             |              |
| 7216.50          | Other angles, shapes and sections, not further worked than hot-rolled or hot-drawn                              |              |          |                  |              |
| 7216.50.10       | L angles                                                                                                        | 10           | C        | FREE             |              |
| 7216.50.20       | Grooved sheets for roofs                                                                                        | 10           | C        | 10 %             |              |
| 7216.50.90       | Other                                                                                                           | 10           | C        | FREE             |              |

| Panama Code 2007 | Description                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7216.61          | Obtained from flat-rolled products                                                           |              |          |                  |              |
| 7216.61.10       | L angles                                                                                     | 15           | G        | FREE             |              |
| 7216.61.20       | Grooved sheets for roofs                                                                     | 15           | G        | 10 %             |              |
| 7216.61.90       | Other                                                                                        | 15           | G        | FREE             |              |
| 7216.69          | Other:                                                                                       |              |          |                  |              |
| 7216.69.10       | L angles                                                                                     | 15           | G        | FREE             |              |
| 7216.69.90       | Other                                                                                        | 15           | G        | FREE             |              |
| 7216.91          | Cold-formed or cold-finished from flat-rolled products                                       |              |          |                  |              |
| 7216.91.11       | L angles                                                                                     | 15           | G        | 15 %             |              |
| 7216.91.19       | Other                                                                                        | 15           | G        | 10 %             |              |
| 7216.99          | Other:                                                                                       |              |          |                  |              |
| 7216.99.10       | L angles                                                                                     | 5            | G        | 10 %             |              |
| 7216.99.20       | Grooved sheets for roofs                                                                     | 5            | G        | 10 %             |              |
| 7216.99.90       | Other                                                                                        | 5            | G        | FREE             |              |
| 72.17            | WIRE OF IRON OR NON-ALLOY STEEL.                                                             |              |          |                  |              |
| 7217.10.00       | Not plated or coated, whether or not polished                                                | —            | A        | FREE             |              |
| 7217.20.00       | Plated or coated with zinc                                                                   | —            | A        | FREE             |              |
| 7217.30.00       | Plated or coated with other base metals                                                      | —            | A        | FREE             |              |
| 7217.90.00       | Other                                                                                        | 5            | E        | FREE             |              |
| 72.18            | STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL. |              |          |                  |              |
| 7218.10.00       | Ingots or other primary forms                                                                | 0            | A        | FREE             |              |
| 7218.91.00       | Of rectangular cross-section                                                                 | 0            | A        | FREE             |              |
| 7218.99.00       | Other                                                                                        | 0            | A        | FREE             |              |
| 72.19            | FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE.                       |              |          |                  |              |
| 7219.11.00       | Of a thickness exceeding 10 mm                                                               | 0            | A        | FREE             |              |
| 7219.12.00       | Of a thickness of 4,75 mm or more but not exceeding 10 mm                                    | 0            | A        | FREE             |              |
| 7219.13.00       | Of a thickness exceeding 3 mm but not exceeding 4,75 mm                                      | 0            | A        | FREE             |              |



| Panama Code 2007 | Description                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7219.14.00       | Of a thickness of less than 3 mm                                         | 0            | A        | FREE             |              |
| 7219.21.00       | Of a thickness exceeding 10 mm                                           | 0            | A        | FREE             |              |
| 7219.22.00       | Of a thickness of 4,75 mm or more but not exceeding 10 mm                | 0            | A        | FREE             |              |
| 7219.23.00       | Of a thickness exceeding 3 mm but not exceeding 4,75 mm                  | 0            | A        | FREE             |              |
| 7219.24.00       | Of a thickness of less than 3 mm                                         | 0            | A        | FREE             |              |
| 7219.31.00       | Of a thickness of 4,75 mm or more                                        | 0            | A        | FREE             |              |
| 7219.32.00       | Of a thickness exceeding 3 mm but not exceeding 4,75 mm                  | 0            | A        | FREE             |              |
| 7219.33.00       | Of a thickness exceeding 1 mm but less than 3 mm                         | 0            | A        | FREE             |              |
| 7219.34.00       | Of a thickness of 0,5 mm or more but not exceeding 1 mm                  | 0            | A        | FREE             |              |
| 7219.35.00       | Of a thickness of less than 0,5 mm                                       | 0            | A        | 15 %             |              |
| 7219.90.00       | Other                                                                    | 0            | A        | 15 %             |              |
| 72.20            | FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM. |              |          |                  |              |
| 7220.11          | Of a thickness of 4,75 mm or more:                                       |              |          |                  |              |
| 7220.11.10       | Strip or hoop                                                            | 0            | A        | FREE             |              |
| 7220.11.20       | Flats                                                                    | 0            | A        | FREE             |              |
| 7220.11.90       | Other                                                                    | 0            | A        | FREE             |              |
| 7220.12          | Of a thickness of less than 4,75 mm:                                     |              |          |                  |              |
| 7220.12.10       | Strip or hoop                                                            | 0            | A        | FREE             |              |
| 7220.12.20       | Flats                                                                    | 0            | A        | FREE             |              |
| 7220.12.90       | Other                                                                    | 0            | A        | FREE             |              |
| 7220.20          | Not further worked than cold-rolled (cold-reduced):                      |              |          |                  |              |
| 7220.20.10       | Strip or hoop                                                            | 0            | A        | FREE             |              |
| 7220.20.20       | Flats                                                                    | 0            | A        | FREE             |              |
| 7220.20.90       | Other                                                                    | 0            | A        | FREE             |              |
| 7220.90          | Other:                                                                   |              |          |                  |              |
| 7220.90.10       | Strip                                                                    | 0            | A        | FREE             |              |
| 7220.90.20       | Flats                                                                    | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7220.90.90       | Other                                                                                            | 0            | A        | 15 %             |              |
| 7221.00.00       | BARS AND RODS OF STAINLESS STEEL.                                                                | 0            | A        | FREE             |              |
| 72.22            | BARS AND RODS; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL.                                   |              |          |                  |              |
| 7222.11.00       | Of circular cross-section                                                                        | 0            | A        | FREE             |              |
| 7222.19.00       | Other                                                                                            | 0            | A        | FREE             |              |
| 7222.20          | Bars and rods, not further worked than cold-formed or cold-finished:                             |              |          |                  |              |
| 7222.20.10       | Flats                                                                                            | 0            | A        | FREE             |              |
| 7222.20.21       | Calibrated                                                                                       | 0            | A        | FREE             |              |
| 7222.20.29       | Other                                                                                            | 0            | A        | FREE             |              |
| 7222.20.90       | Other                                                                                            | 0            | A        | FREE             |              |
| 7222.30          | Other bars and rods:                                                                             |              |          |                  |              |
| 7222.30.10       | Flats                                                                                            | 0            | A        | FREE             |              |
| 7222.30.21       | Calibrated                                                                                       | 0            | A        | FREE             |              |
| 7222.30.29       | Other                                                                                            | 0            | A        | FREE             |              |
| 7222.30.90       | Other                                                                                            | 0            | A        | FREE             |              |
| 7222.40.00       | Profiles                                                                                         | 0            | A        | FREE             |              |
| 7223.00.00       | WIRE OF STAINLESS STEEL.                                                                         | 0            | A        | FREE             |              |
| 72.24            | OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL. |              |          |                  |              |
| 7224.10.00       | Ingots or other primary forms                                                                    | 0            | A        | FREE             |              |
| 7224.90.00       | Other                                                                                            | 0            | A        | FREE             |              |
| 72.25            | FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE.                         |              |          |                  |              |
| 7225.11.00       | Grain-oriented                                                                                   | 0            | A        | FREE             |              |
| 7225.19.00       | Other                                                                                            | 0            | A        | FREE             |              |
| 7225.30.00       | Other, not further worked than hot-rolled, in coils                                              | 0            | A        | FREE             |              |
| 7225.40.00       | Other, not further worked than hot-rolled, not in coils                                          | 0            | A        | FREE             |              |
| 7225.50.00       | Other, not further worked than cold-rolled (cold-reduced)                                        | 0            | A        | FREE             |              |
| 7225.91.00       | Electrolytically plated or coated with zinc                                                      | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7225.92.00       | Otherwise plated or coated with zinc                                                                                       | 0            | A        | FREE             |              |
| 7225.99.00       | Other                                                                                                                      | 0            | A        | FREE             |              |
| 72.26            | FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM.                                                 |              |          |                  |              |
| 7226.11.00       | Grain-oriented                                                                                                             | 0            | A        | FREE             |              |
| 7226.19.00       | Other                                                                                                                      | 0            | A        | FREE             |              |
| 7226.20          | Of high speed steel:                                                                                                       |              |          |                  |              |
| 7226.20.10       | Strip or hoop                                                                                                              | 0            | A        | FREE             |              |
| 7226.20.20       | Flats                                                                                                                      | 0            | A        | FREE             |              |
| 7226.20.90       | Other                                                                                                                      | 0            | A        | FREE             |              |
| 7226.91          | Not further worked than hot-rolled:                                                                                        |              |          |                  |              |
| 7226.91.10       | Strip or hoop                                                                                                              | 0            | A        | FREE             |              |
| 7226.91.20       | Flats                                                                                                                      | 0            | A        | FREE             |              |
| 7226.91.90       | Other                                                                                                                      | 0            | A        | FREE             |              |
| 7226.92          | Not further worked than cold-rolled (cold-reduced):                                                                        |              |          |                  |              |
| 7226.92.10       | Strip or hoop                                                                                                              | 0            | A        | FREE             |              |
| 7226.92.20       | Flats                                                                                                                      | 0            | A        | FREE             |              |
| 7226.92.90       | Other                                                                                                                      | 0            | A        | FREE             |              |
| 7226.99          | Other:                                                                                                                     |              |          |                  |              |
| 7226.99.10       | Strip or hoop                                                                                                              | 0            | A        | FREE             |              |
| 7226.99.20       | Flats                                                                                                                      | 0            | A        | FREE             |              |
| 7226.99.90       | Other                                                                                                                      | 0            | A        | FREE             |              |
| 72.27            | BARS AND RODS OF OTHER ALLOY STEEL.                                                                                        |              |          |                  |              |
| 7227.10.00       | Of high speed steel                                                                                                        | 0            | A        | FREE             |              |
| 7227.20.00       | Of silico-manganese steel                                                                                                  | 0            | A        | FREE             |              |
| 7227.90.00       | Other                                                                                                                      | 0            | A        | FREE             |              |
| 72.28            | BARS AND RODS, ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL. |              |          |                  |              |
| 7228.10          | Bars and rods, of high-speed steel:                                                                                        |              |          |                  |              |
| 7228.10.10       | Flats                                                                                                                      | 0            | A        | FREE             |              |



| Panama Code 2007 | Description                                                                                                                                           | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7228.10.20       | Of circular cross-section                                                                                                                             | 0            | A        | FREE             |              |
| 7228.10.90       | Other                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.20          | Bars and rods, of silico-manganese steel:                                                                                                             |              |          |                  |              |
| 7228.20.10       | Flats                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.20.20       | Of circular cross-section                                                                                                                             | 0            | A        | FREE             |              |
| 7228.20.90       | Other                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.30          | Other bars and rods, not further worked than hot-rolled or extruded:                                                                                  |              |          |                  |              |
| 7228.30.10       | Flats                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.30.20       | Of circular cross-section                                                                                                                             | 0            | A        | FREE             |              |
| 7228.30.90       | Other                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.40          | Other bars and rods, not further worked than forged:                                                                                                  |              |          |                  |              |
| 7228.40.10       | Flats                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.40.90       | Other                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.50          | Other bars and rods, not further worked than cold-formed or cold-finished:                                                                            |              |          |                  |              |
| 7228.50.10       | Flats                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.50.20       | Of circular cross-section                                                                                                                             | 0            | A        | FREE             |              |
| 7228.50.90       | Other                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.60          | Other bars and rods:                                                                                                                                  |              |          |                  |              |
| 7228.60.10       | Flats                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.60.20       | Of circular cross-section                                                                                                                             | 0            | A        | FREE             |              |
| 7228.60.90       | Other                                                                                                                                                 | 0            | A        | FREE             |              |
| 7228.70.00       | Profiles                                                                                                                                              | 0            | A        | FREE             |              |
| 7228.80.00       | Hollow drill bars and rods                                                                                                                            | 0            | A        | FREE             |              |
| 72.29            | WIRE OF OTHER ALLOY STEEL.                                                                                                                            |              |          |                  |              |
| 7229.20.00       | Of silico-manganese steel                                                                                                                             | 0            | A        | FREE             |              |
| 7229.90.00       | Other                                                                                                                                                 | 0            | A        | FREE             |              |
| 73.01            | SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7301.10.00       | Sheet piling                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 7301.20          | Profiles:                                                                                                                                                                                                                                                                                                                                               |              |          |                  |              |
| 7301.20.11       | L or V angles:                                                                                                                                                                                                                                                                                                                                          | 10           | E        | 15 %             |              |
| 7301.20.19       | Other                                                                                                                                                                                                                                                                                                                                                   | 10           | E        | 10 %             |              |
| 7301.20.91       | L or V angles:                                                                                                                                                                                                                                                                                                                                          | 10           | E        | 10 %             |              |
| 7301.20.99       | Other                                                                                                                                                                                                                                                                                                                                                   | 10           | E        | 10 %             |              |
| 73.02            | RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIALS OF IRON OR STEEL: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS. |              |          |                  |              |
| 7302.10.00       | Rails                                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 7302.30.00       | Switch blades, crossing frogs, point rods and other crossing pieces                                                                                                                                                                                                                                                                                     | 0            | A        | 15 %             |              |
| 7302.40.00       | Fish-plates and sole plates                                                                                                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 7302.90          | Other:                                                                                                                                                                                                                                                                                                                                                  |              |          |                  |              |
| 7302.90.10       | Sleepers                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 73.03            | TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON.                                                                                                                                                                                                                                                                                                         |              |          |                  |              |
| 7302.90.90       | Other                                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 7303.00.10       | Tubes and pipes, of non-malleable cast iron                                                                                                                                                                                                                                                                                                             | 5            | E        | 10 %             |              |
| 7303.00.90       | Other                                                                                                                                                                                                                                                                                                                                                   | 5            | E        | 10 %             |              |
| 73.04            | TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL.                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 7304.11.00       | Of stainless steel                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 7304.19.00       | Other                                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 7304.22.00       | Drill pipe of stainless steel                                                                                                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 7304.23.00       | Other drill pipe                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7304.24.00       | Other, of stainless steel                                                                                                                                                                                                                                                                                                                               | 0            | A        | 10 %             |              |
| 7304.29.00       | Other                                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 7304.31.00       | Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                                                                                                                                                                                                | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7304.39.00       | Other                                                                                                                                    | 0            | A        | 10 %             |              |
| 7304.41.00       | Cold-drawn or cold-rolled (cold-reduced)                                                                                                 | 0            | A        | FREE             |              |
| 7304.49.00       | Other                                                                                                                                    | 0            | A        | FREE             |              |
| 7304.51.00       | Cold-drawn or cold-rolled (cold-reduced)                                                                                                 | 0            | A        | FREE             |              |
| 7304.59.00       | Other                                                                                                                                    | 0            | A        | FREE             |              |
| 7304.90.00       | Other                                                                                                                                    | 0            | A        | FREE             |              |
| 73.05            | OTHER TUBES (FOR EXAMPLE: WELDED OR RIVETED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406,4 MM, OF STEEL. |              |          |                  |              |
| 7305.11.00       | Longitudinally submerged arc welded                                                                                                      | 0            | A        | FREE             |              |
| 7305.12.00       | Other, longitudinally welded                                                                                                             | 0            | A        | 10 %             |              |
| 7305.19.00       | Other                                                                                                                                    | 0            | A        | 10 %             |              |
| 7305.20.00       | Casing of a kind used in drilling for oil or gas                                                                                         | 0            | A        | 10 %             |              |
| 7305.31          | Longitudinally welded:                                                                                                                   |              |          |                  |              |
| 7305.31.10       | Hydro-electric conduits of steel, whether or not reinforced                                                                              | 15           | E        | 15 %             |              |
| 7305.31.90       | Other                                                                                                                                    | 15           | E        | 10 %             |              |
| 7305.39          | Other:                                                                                                                                   |              |          |                  |              |
| 7305.39.10       | Hydro-electric conduits of steel, whether or not reinforced                                                                              | 15           | E        | 15 %             |              |
| 7305.39.90       | Other                                                                                                                                    | 15           | E        | 10 %             |              |
| 7305.90          | Other:                                                                                                                                   |              |          |                  |              |
| 7305.90.10       | Hydro-electric conduits of steel, whether or not reinforced                                                                              | 15           | E        | 15 %             |              |
| 7305.90.90       | Other                                                                                                                                    | 15           | E        | 10 %             |              |
| 73.06            | OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE: OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.                |              |          |                  |              |
| 7306.11.00       | Welded, of stainless steel                                                                                                               | 0            | A        | 10 %             |              |
| 7306.19.00       | Other                                                                                                                                    | 0            | A        | 10 %             |              |
| 7306.21.00       | Welded, of stainless steel                                                                                                               | 0            | A        | 10 %             |              |
| 7306.29.00       | Other                                                                                                                                    | 0            | A        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7306.30          | Other, welded, of circular cross-section, of iron or non-alloy steel:                                                                                                                                                                                                                                                                                                                                                                     |              |          |                  |              |
| 7306.30.11       | Of an external diameter equal to 7/8 inch                                                                                                                                                                                                                                                                                                                                                                                                 | 10           | G        | FREE             |              |
| 7306.30.19       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 10           | G        | 10 %             |              |
| 7306.30.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | —            | A        | FREE             |              |
| 7306.40.00       | Other, welded, of circular cross-section, of stainless steel                                                                                                                                                                                                                                                                                                                                                                              | 0            | A        | FREE             |              |
| 7306.50.00       | Other, welded, of circular cross-section, of other alloy steel                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 7306.61.00       | Of square or rectangular cross-section                                                                                                                                                                                                                                                                                                                                                                                                    | 10           | H        | FREE             |              |
| 7306.69.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 10           | G        | FREE             |              |
| 7306.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 73.07            | TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES) OF CAST IRON OF IRON OR STEEL.                                                                                                                                                                                                                                                                                                                                            |              |          |                  |              |
| 7307.11.00       | Of non-malleable cast iron                                                                                                                                                                                                                                                                                                                                                                                                                | 5            | E        | 10 %             |              |
| 7307.19.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5            | C        | FREE             |              |
| 7307.21.00       | Flanges                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5            | E        | FREE             |              |
| 7307.22.00       | Threaded elbows, bends and sleeves                                                                                                                                                                                                                                                                                                                                                                                                        | 5            | E        | FREE             |              |
| 7307.23.00       | Butt welding fittings                                                                                                                                                                                                                                                                                                                                                                                                                     | 5            | E        | FREE             |              |
| 7307.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5            | E        | FREE             |              |
| 7307.91.00       | Flanges                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5            | E        | FREE             |              |
| 7307.92.00       | Threaded elbows, bends and sleeves                                                                                                                                                                                                                                                                                                                                                                                                        | 10           | E        | FREE             |              |
| 7307.93.00       | Butt welding fittings                                                                                                                                                                                                                                                                                                                                                                                                                     | 5            | E        | FREE             |              |
| 7307.99.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5            | C        | FREE             |              |
| 73.08            | STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL. |              |          |                  |              |
| 7308.10.00       | Bridges and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                 | 15           | C        | 15 %             |              |
| 7308.20.00       | Towers and lattice masts                                                                                                                                                                                                                                                                                                                                                                                                                  | 15           | E        | 15 %             |              |

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| 7308.30.00       | Doors, windows and their frames and thresholds                                                                                                                                                                                                                        | 10           | E        | 10 %             |              |
| 7308.40          | Equipment for scaffolding, shuttering, propping or pit-propping:                                                                                                                                                                                                      |              |          |                  |              |
| 7308.40.10       | Post-tensioning saddle brackets                                                                                                                                                                                                                                       | 10           | E        | FREE             |              |
| 7308.40.90       | Other                                                                                                                                                                                                                                                                 | 10           | E        | 5 %              |              |
| 7308.90          | Other:                                                                                                                                                                                                                                                                |              |          |                  |              |
| 7308.90.10       | Gates                                                                                                                                                                                                                                                                 | 10           | G        | 10 %             |              |
| 7308.90.20       | Gabions                                                                                                                                                                                                                                                               | 10           | G        | 5 %              |              |
| 7308.90.30       | Columns, pillars, posts                                                                                                                                                                                                                                               | 10           | G        | 15 %             |              |
| 7308.90.40       | Other prefabricated structures, other than those of heading 94.06                                                                                                                                                                                                     | 10           | G        | 15 %             |              |
| 7308.90.50       | Floors and grids for pig pens, whether or not covered with plastic                                                                                                                                                                                                    | 10           | G        | 3 %              |              |
| 7308.90.90       | Other                                                                                                                                                                                                                                                                 | 10           | G        | 10 %             |              |
| 73.09            | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.               |              |          |                  |              |
| 7309.00.10       | Of a capacity of more than 500 l:                                                                                                                                                                                                                                     | 10           | C        | 10 %             |              |
| 7309.00.90       | Other                                                                                                                                                                                                                                                                 | 10           | C        | 15 %             |              |
| 73.10            | TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT. |              |          |                  |              |
| 7310.10          | Of a capacity of 50 l or more                                                                                                                                                                                                                                         |              |          |                  |              |
| 7310.10.10       | Fertilisation or sedimentation tanks, suitable for use in agriculture                                                                                                                                                                                                 | 10           | E        | FREE             |              |
| 7310.10.90       | Other                                                                                                                                                                                                                                                                 | 10           | E        | 15 %             |              |
| 7310.21          | Cans which are to be closed by soldering or crimping                                                                                                                                                                                                                  |              |          |                  |              |
| 7310.21.10       | Aerosol containers of tinplate                                                                                                                                                                                                                                        | 10           | G        | FREE             |              |
| 7310.21.90       | Other                                                                                                                                                                                                                                                                 | 10           | G        | 15 %             |              |

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| 7310.29          | Other:                                                                                                                                                       |              |          |                  |              |
| 7310.29.10       | Containers for polishes                                                                                                                                      | 15           | E        | FREE             |              |
| 7310.29.90       | Other                                                                                                                                                        | 15           | E        | 15 %             |              |
| 7310.29.90A      | Only barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres                                | 0            | A        | 15 %             |              |
| 73.11            | CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL.                                                                                                |              |          |                  |              |
| 7311.00.10       | Gas fuel cylinders for cookers (propane, butane or the like), of a capacity exceeding 50 pounds                                                              | 0            | A        | 10 %             |              |
| 7311.00.20       | Gas fuel cylinders for cookers (propane, butane or the like), of a capacity not exceeding 50 pounds                                                          | 10           | E        | 15 %             |              |
| 7311.00.90       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 73.12            | STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED.                                               |              |          |                  |              |
| 7312.10          | Cables:                                                                                                                                                      |              |          |                  |              |
| 7312.10.10       | For fishing, whether or not combined with other materials                                                                                                    | 0            | A        | 5 %              |              |
| 7312.10.90       | Other                                                                                                                                                        | 0            | A        | FREE             |              |
| 7312.90.00       | Other                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7313             | BARBED WIRE OF IRON OR STEEL TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL. |              |          |                  |              |
| 7313.00.10       | Galvanised wire, coated or sheathed with plastics                                                                                                            | 15           | G        | FREE             |              |
| 7313.00.20       | Barbed wire                                                                                                                                                  | 15           | G        | 15 %             |              |
| 7313.00.90       | Other                                                                                                                                                        | 15           | G        | 15 %             |              |
| 73.14            | CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL.                                         |              |          |                  |              |
| 7314.12.00       | Endless bands for machinery, of stainless steel                                                                                                              | 0            | A        | 10 %             |              |
| 7314.14          | Other woven cloth, of stainless steel                                                                                                                        |              |          |                  |              |
| 7314.14.10       | Mesh for screens, of the kind used in quarries                                                                                                               | 0            | A        | 10 %             |              |
| 7314.14.20       | Metal mesh suitable for protecting against insects                                                                                                           | 0            | A        | 10 %             |              |
| 7314.14.30       | Metal mesh for fences                                                                                                                                        | 0            | A        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7314.14.40       | Mesh suitable for gabions                                                                                                                                                      | 0            | A        | 10 %             |              |
| 7314.14.90       | Other                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 7314.19          | Other:                                                                                                                                                                         |              |          |                  |              |
| 7314.19.10       | Mesh for screens, of the kind used in quarries                                                                                                                                 | 10           | E        | 10 %             |              |
| 7314.19.20       | Metal mesh suitable for protecting against insects                                                                                                                             | 10           | E        | 10 %             |              |
| 7314.19.30       | Metal mesh for fences                                                                                                                                                          | 10           | E        | 10 %             |              |
| 7314.19.40       | Mesh suitable for gabions                                                                                                                                                      | 10           | E        | 10 %             |              |
| 7314.19.50       | Other endless bands for machinery                                                                                                                                              | 10           | G        | 10 %             |              |
| 7314.19.90       | Other                                                                                                                                                                          | 10           | E        | 15 %             |              |
| 7314.20          | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more |              |          |                  |              |
| 7314.20.10       | Mesh for screens, of the kind used in quarries                                                                                                                                 | 10           | G        | 10 %             |              |
| 7314.20.20       | Fencing mesh                                                                                                                                                                   | 10           | G        | 10 %             |              |
| 7314.20.90       | Other                                                                                                                                                                          | 10           | G        | 15 %             |              |
| 7314.31          | Plated or coated with zinc:                                                                                                                                                    |              |          |                  |              |
| 7314.31.10       | Mesh for screens, of the kind used in quarries                                                                                                                                 | 10           | G        | 10 %             |              |
| 7314.31.20       | Metal mesh suitable for protecting against insects                                                                                                                             | 10           | G        | 10 %             |              |
| 7314.31.30       | Fencing mesh (other than for chicken coops)                                                                                                                                    | 10           | G        | 15 %             |              |
| 7314.31.40       | Mesh for chicken coops                                                                                                                                                         | 10           | G        | 10 %             |              |
| 7314.31.90       | Other                                                                                                                                                                          | 10           | G        | 15 %             |              |
| 7314.39          | Other:                                                                                                                                                                         |              |          |                  |              |
| 7314.39.10       | Mesh for screens, of the kind used in quarries                                                                                                                                 | 10           | G        | 10 %             |              |
| 7314.39.20       | Metal mesh suitable for protecting against insects                                                                                                                             | 10           | G        | 10 %             |              |
| 7314.39.30       | Fencing mesh (other than for chicken coops)                                                                                                                                    | 10           | G        | 15 %             |              |
| 7314.39.40       | Mesh for chicken coops                                                                                                                                                         | 10           | G        | 10 %             |              |
| 7314.39.90       | Other                                                                                                                                                                          | 10           | G        | 15 %             |              |
| 7314.41          | Plated or coated with zinc:                                                                                                                                                    |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7314.41.10       | Mesh for screens, of the kind used in quarries                                                                                      | 10           | G        | 10 %             |              |
| 7314.41.20       | Metal mesh for fences                                                                                                               | 10           | G        | 10 %             |              |
| 7314.41.30       | Mesh suitable for gabions                                                                                                           | 10           | G        | 10 %             |              |
| 7314.41.90       | Other                                                                                                                               | 10           | G        | 15 %             |              |
| 7314.42          | Coated with plastics                                                                                                                |              |          |                  |              |
| 7314.42.10       | Mesh for cyclones                                                                                                                   | 10           | E        | 15 %             |              |
| 7314.42.20       | Mesh suitable for gabions                                                                                                           | 10           | E        | 10 %             |              |
| 7314.42.90       | Other                                                                                                                               | 10           | E        | 15 %             |              |
| 7314.49          | Other:                                                                                                                              |              |          |                  |              |
| 7314.49.10       | Mesh for screens, of the kind used in quarries                                                                                      | 10           | G        | 10 %             |              |
| 7314.49.20       | Metal mesh for fences                                                                                                               | 10           | G        | 10 %             |              |
| 7314.49.30       | Mesh suitable for gabions                                                                                                           | 10           | G        | 10 %             |              |
| 7314.49.90       | Other                                                                                                                               | 10           | G        | 15 %             |              |
| 7314.50          | Expanded metal:                                                                                                                     |              |          |                  |              |
| 7314.50.10       | Of a type used as scratch oat mesh                                                                                                  | 10           | E        | 15 %             |              |
| 7314.50.20       | Other, expanded metal, whether or not galvanised, of USG 9 or higher gauge, with a long rhomboid opening not exceeding three inches | 10           | E        | 15 %             |              |
| 7314.50.90       | Other                                                                                                                               | 10           | E        | FREE             |              |
| 73.15            | CHAIN AND PARTS THEREOF, OF IRON OR STEEL.                                                                                          |              |          |                  |              |
| 7315.11.00       | Roller chain                                                                                                                        | 0            | A        | 3 %              |              |
| 7315.12.00       | Other chain                                                                                                                         | 0            | A        | 3 %              |              |
| 7315.19.00       | Parts                                                                                                                               | 0            | A        | 3 %              |              |
| 7315.20.00       | Skid chain                                                                                                                          | 0            | A        | 3 %              |              |
| 7315.81.00       | Stud-link                                                                                                                           | 0            | A        | 3 %              |              |
| 7315.82          | Other, welded link:                                                                                                                 |              |          |                  |              |
| 7315.82.10       | Galvanised, for fishing nets                                                                                                        | 0            | A        | 5 %              |              |
| 7315.82.90       | Other                                                                                                                               | 0            | A        | 15 %             |              |
| 7315.89          | Other:                                                                                                                              |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7315.89.10       | Galvanised, for fishing nets                                                                                                                                                                 | 0            | A        | 5 %              |              |
| 7315.89.90       | Other                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 7315.90.00       | Other parts                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 7316.00.00       | ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL.                                                                                                                                       | 0            | A        | 10 %             |              |
| 73.17            | NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER. |              |          |                  |              |
| 7317.00.11       | Galvanised                                                                                                                                                                                   | 10           | G        | 10 %             |              |
| 7317.00.12       | Nails for footwear                                                                                                                                                                           | 10           | G        | FREE             |              |
| 7317.00.19       | Other                                                                                                                                                                                        | 10           | G        | 10 %             |              |
| 7317.00.20       | Fencing staples                                                                                                                                                                              | 10           | G        | 15 %             |              |
| 7317.00.30       | Hook-nails and the like                                                                                                                                                                      | 10           | G        | 15 %             |              |
| 7317.00.90       | Other                                                                                                                                                                                        | 10           | G        | FREE             |              |
| 73.18            | SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL.                                     |              |          |                  |              |
| 7318.11.00       | Coach screws                                                                                                                                                                                 | 5            | E        | 10 %             |              |
| 7318.12.00       | Other wood screws                                                                                                                                                                            | 5            | E        | 10 %             |              |
| 7318.13.00       | Screw hooks and screw rings                                                                                                                                                                  | 5            | E        | 10 %             |              |
| 7318.14.00       | Self-tapping screws                                                                                                                                                                          | 5            | E        | 10 %             |              |
| 7318.15.00       | Other screws and bolts, whether or not with their nuts or washers                                                                                                                            | 5            | C        | 10 %             |              |
| 7318.16.00       | Nuts                                                                                                                                                                                         | 5            | C        | 10 %             |              |
| 7318.19.00       | Other                                                                                                                                                                                        | 5            | E        | FREE             |              |
| 7318.21.00       | Spring washers and other lock washers                                                                                                                                                        | 0            | A        | FREE             |              |
| 7318.22.00       | Other washers                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 7318.23.00       | Rivets                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 7318.24.00       | Cotters and cotter-pins                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 7318.29.00       | Other                                                                                                                                                                                        | 0            | A        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 73.19            | SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED.  |              |          |                  |              |
| 7319.20.00       | Safety pins                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 7319.30.00       | Other pins                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 7319.90          | Other:                                                                                                                                                                                                                         |              |          |                  |              |
| 7319.90.10       | Sewing, darning or embroidery needles                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 7319.90.90       | Other                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 73.20            | SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL.                                                                                                                                                                              |              |          |                  |              |
| 7320.10.00       | Leaf-springs and leaves therefor                                                                                                                                                                                               | 10           | E        | FREE             |              |
| 7320.20.00       | Helical springs                                                                                                                                                                                                                | 10           | E        | FREE             |              |
| 7320.90.00       | Other                                                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 73.21            | STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIER, GAS-RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL. |              |          |                  |              |
| 7321.11          | Of gas fuel or both gas and other fuels:                                                                                                                                                                                       |              |          |                  |              |
| 7321.11.10       | Assembled                                                                                                                                                                                                                      | 10           | E        | 15 %             |              |
| 7321.11.10A      | Only cookers and cooking plates                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 7321.11.20       | Unassembled or disassembled                                                                                                                                                                                                    | 10           | E        | 3 %              |              |
| 7321.11.20A      | Only cookers and cooking plates                                                                                                                                                                                                | 15           | E        | 3 %              |              |
| 7321.12          | For liquid fuel:                                                                                                                                                                                                               |              |          |                  |              |
| 7321.12.10       | Assembled                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 7321.12.20       | Unassembled or disassembled                                                                                                                                                                                                    | 15           | E        | 3 %              |              |
| 7321.19          | Other, including appliances for solid fuel:                                                                                                                                                                                    |              |          |                  |              |
| 7321.19.10       | Assembled                                                                                                                                                                                                                      | 10           | E        | 10 %             |              |
| 7321.19.10A      | Only 'Anafre' clay pots, portable stoves and cookers                                                                                                                                                                           | 15           | E        | 10 %             |              |
| 7321.19.20       | Unassembled or disassembled                                                                                                                                                                                                    | 10           | E        | 3 %              |              |

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| 7321.19.20A      | Only 'Anafre' clay pots, portable stoves and cookers                                                                                                                                                                                                                                                                     | 15           | E        | 3 %              |              |
| 7321.81.00       | For gas fuel or both gas and other fuels                                                                                                                                                                                                                                                                                 | 10           | G        | 15 %             |              |
| 7321.82.00       | For liquid fuel                                                                                                                                                                                                                                                                                                          | 10           | E        | 15 %             |              |
| 7321.89.00       | Other, including appliances for solid fuel                                                                                                                                                                                                                                                                               | 10           | E        | 10 %             |              |
| 7321.90.00       | Parts                                                                                                                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 73.22            | RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL. |              |          |                  |              |
| 7322.11.00       | Of cast iron                                                                                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 7322.19.00       | Other                                                                                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 7322.90.00       | Other                                                                                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 73.23            | TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL.                                                                                                                                  |              |          |                  |              |
| 7323.10          | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:                                                                                                                                                                                                                                    |              |          |                  |              |
| 7323.10.10       | Iron or steel wool                                                                                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 7323.10.90       | Other                                                                                                                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 7323.91          | Of cast iron, not enamelled:                                                                                                                                                                                                                                                                                             |              |          |                  |              |
| 7323.91.10       | For use in the kitchen                                                                                                                                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 7323.91.10A      | Only handles                                                                                                                                                                                                                                                                                                             | 5            | E        | 15 %             |              |
| 7323.91.90       | Other                                                                                                                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 7323.91.90A      | Only handles                                                                                                                                                                                                                                                                                                             | 5            | E        | 15 %             |              |
| 7323.92.00       | Of cast iron, enamelled                                                                                                                                                                                                                                                                                                  | 15           | E        | 10 %             |              |
| 7323.92.00A      | Only handles                                                                                                                                                                                                                                                                                                             | 5            | E        | 10 %             |              |
| 7323.92.00B      | Only other parts                                                                                                                                                                                                                                                                                                         | 5            | E        | 10 %             |              |
| 7323.93.00       | Of stainless steel                                                                                                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 7323.93.00A      | Only handles                                                                                                                                                                                                                                                                                                             | 5            | E        | 10 %             |              |

| Panama Code 2007 | Description                                        | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------|--------------|----------|------------------|--------------|
| 7323.92.00B      | Only other parts                                   | 5            | E        | 10 %             |              |
| 7323.94.00       | Of iron or steel, enamelled                        | 15           | E        | 10 %             |              |
| 7323.94.00A      | Only handles                                       | 5            | E        | 10 %             |              |
| 7323.92.00B      | Only other parts                                   | 5            | E        | 10 %             |              |
| 7323.99          | Other:                                             |              |          |                  |              |
| 7323.99.10       | Wire hangers                                       | 15           | E        | 15 %             |              |
| 7323.99.20       | Boot and shoe lasts                                | 15           | E        | FREE             |              |
| 7323.99.90       | Other                                              | 15           | E        | 10 %             |              |
| 7323.99.90A      | Only handles                                       | 5            | E        | 10 %             |              |
| 73.24            | SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL. |              |          |                  |              |
| 7324.10.00       | Sinks and washbasins, of stainless steel           | 15           | E        | 10 %             |              |
| 7324.21.00       | Of cast iron, whether or not enamelled             | 15           | E        | 10 %             |              |
| 7324.29.00       | Other                                              | 15           | E        | 10 %             |              |
| 7324.90.00       | Other, including parts                             | 15           | E        | 10 %             |              |
| 73.25            | OTHER CAST ARTICLES OF IRON OR STEEL.              |              |          |                  |              |
| 7325.10          | Of non-malleable cast iron:                        |              |          |                  |              |
| 7325.10.10       | Articles for pipelines                             | 10           | E        | 15 %             |              |
| 7325.10.90       | Other                                              | 10           | E        | 15 %             |              |
| 7325.91.00       | Grinding balls and similar articles for mills      | 0            | A        | 3 %              |              |
| 7325.99          | Other:                                             |              |          |                  |              |
| 7325.99.10       | Articles for pipelines                             | 10           | E        | 15 %             |              |
| 7325.99.90       | Other                                              | 10           | E        | 10 %             |              |
| 73.26            | OTHER ARTICLES OF IRON OR STEEL.                   |              |          |                  |              |
| 7326.11.00       | Grinding balls and similar articles for mills      | 0            | A        | 3 %              |              |
| 7326.19.00       | Other                                              | 10           | E        | 15 %             |              |
| 7326.20          | Articles of iron or steel wire:                    |              |          |                  |              |
| 7326.20.10       | Clothes hangers for commercial premises            | 10           | E        | 5 %              |              |



| Panama Code 2007 | Description                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|---------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7326.20.20       | Copper-coated fastening for sealing bags or sachets                                                           | 10           | E        | FREE             |              |
| 7326.20.90       | Other                                                                                                         | 10           | E        | 15 %             |              |
| 7326.20.90A      | Only traps for animals                                                                                        | 15           | E        | 15 %             |              |
| 7326.20.90B      | Only gabions                                                                                                  | 0            | A        | 15 %             |              |
| 7326.20.90C      | Only quick-fit hooks with swivels                                                                             | 0            | A        | 15 %             |              |
| 7326.90          | Other:                                                                                                        |              |          |                  |              |
| 7326.90.10       | Blinds and curtains                                                                                           | 0            | A        | 10 %             |              |
| 7326.90.20       | Tool boxes                                                                                                    | 0            | A        | 10 %             |              |
| 7326.90.30       | Cattle crushes; wire strainers for fences                                                                     | 0            | A        | FREE             |              |
| 7326.90.41       | Junction boxes, covers, mouldings                                                                             | 0            | A        | 15 %             |              |
| 7326.90.49       | Other                                                                                                         | 0            | A        | 10 %             |              |
| 7326.90.50       | Clamps, collars, support clips for pipes, flexible joints, suspension grips, anchoring grips and similar gear | 0            | A        | 10 %             |              |
| 7326.90.60       | Bathroom cabinets, with or without mirror                                                                     | 0            | A        | 10 %             |              |
| 7326.90.70       | Drinking and feeding troughs for animals                                                                      | 0            | A        | 3 %              |              |
| 7326.90.80       | Tinplate candle wick holders                                                                                  | 0            | A        | FREE             |              |
| 7326.90.90       | Other                                                                                                         | 0            | A        | 10 %             |              |
| 7401.00.00       | COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).                                                           | 0            | A        | 15 %             |              |
| 7402.00.00       | UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING.                                                    | 0            | A        | FREE             |              |
| 74.03            | REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.                                                                  |              |          |                  |              |
| 7403.11.00       | Cathodes and sections of cathodes                                                                             | 0            | A        | 10 %             |              |
| 7403.12.00       | Wire-bars                                                                                                     | 0            | A        | FREE             |              |
| 7403.13.00       | Billets                                                                                                       | 0            | A        | 15 %             |              |
| 7403.19.00       | Other                                                                                                         | 0            | A        | 15 %             |              |
| 7403.21.00       | Copper-zinc base alloys (brass)                                                                               | 0            | A        | FREE             |              |
| 7403.22.00       | Copper-tin base alloys (bronze)                                                                               | 0            | A        | 15 %             |              |
| 7403.29.00       | Other copper alloys (other than master alloys of heading 74.05)                                               | 0            | A        | 15 %             |              |

| Panama Code 2007 | Description                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7404.00.00       | COPPER WASTE AND SCRAP.                                      | 0            | A        | 10 %             |              |
| 7405.00.00       | MASTER ALLOYS OF COPPER.                                     | 0            | A        | 15 %             |              |
| 74.06            | COPPER POWDERS AND FLAKES.                                   |              |          |                  |              |
| 7406.10.00       | Powders of non-lamellar structure                            | 0            | A        | 15 %             |              |
| 7406.20.00       | Powders of lamellar structure; flakes                        | 0            | A        | FREE             |              |
| 74.07            | COPPER BARS, RODS AND PROFILES.                              |              |          |                  |              |
| 7407.10          | Of refined copper:                                           |              |          |                  |              |
| 7407.10.10       | Hollow bars                                                  | 0            | A        | 10 %             |              |
| 7407.10.20       | Wire bars                                                    | 0            | A        | FREE             |              |
| 7407.10.90       | Other                                                        | 0            | A        | 10 %             |              |
| 7407.21          | Of copper-zinc base alloys (brass):                          |              |          |                  |              |
| 7407.21.10       | Hollow bars                                                  | 0            | A        | 10 %             |              |
| 7407.21.90       | Other                                                        | 0            | A        | 10 %             |              |
| 7407.29          | Other:                                                       |              |          |                  |              |
| 7407.29.11       | Hollow bars                                                  | 0            | A        | 10 %             |              |
| 7407.29.19       | Other                                                        | 0            | A        | 10 %             |              |
| 7407.29.21       | Hollow profiles                                              | 0            | A        | 10 %             |              |
| 7407.29.29       | Other                                                        | 0            | A        | 10 %             |              |
| 7407.29.91       | Hollow bars                                                  | 0            | A        | FREE             |              |
| 7407.29.99       | Other                                                        | 0            | A        | FREE             |              |
| 74.08            | COPPER WIRE.                                                 |              |          |                  |              |
| 7408.11          | Of which the maximum cross-sectional dimension exceeds 6 mm: |              |          |                  |              |
| 7408.11.10       | For drawing                                                  | 0            | A        | FREE             |              |
| 7408.11.90       | Other                                                        | 0            | A        | 10 %             |              |
| 7408.19          | Other:                                                       |              |          |                  |              |
| 7408.19.10       | Not plated or coated, for the manufacture of cans            | 0            | A        | FREE             |              |
| 7408.19.90       | Other                                                        | 0            | A        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7408.21.00       | Copper-zinc base alloys (brass)                                                                                                                                            | 0            | A        | 15 %             |              |
| 7408.22.00       | Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                 | 0            | A        | 15 %             |              |
| 7408.29.00       | Other                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 74.09            | COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,15 MM.                                                                                                         |              |          |                  |              |
| 7409.11.00       | In coils                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 7409.19.00       | Other                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 7409.21.00       | In coils                                                                                                                                                                   | 0            | A        | FREE             |              |
| 7409.29.00       | Other                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 7409.31.00       | In coils                                                                                                                                                                   | 0            | A        | FREE             |              |
| 7409.39.00       | Other                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 7409.40.00       | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                              | 0            | A        | 15 %             |              |
| 7409.90.00       | Of other copper alloys                                                                                                                                                     | 0            | A        | 15 %             |              |
| 74.10            | COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,15 MM. |              |          |                  |              |
| 7410.11.00       | Of refined copper                                                                                                                                                          | 0            | A        | FREE             |              |
| 7410.12.00       | Of copper alloys                                                                                                                                                           | 0            | A        | 15 %             |              |
| 7410.21.00       | Of refined copper                                                                                                                                                          | 0            | A        | 15 %             |              |
| 7410.22.00       | Of copper alloys                                                                                                                                                           | 0            | A        | 15 %             |              |
| 74.11            | COPPER TUBES AND PIPES.                                                                                                                                                    |              |          |                  |              |
| 7411.10.00       | Of refined copper                                                                                                                                                          | 0            | A        | 10 %             |              |
| 7411.21.00       | Copper-zinc base alloys (brass)                                                                                                                                            | 0            | A        | FREE             |              |
| 7411.22.00       | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                              | 0            | A        | 10 %             |              |
| 7411.29.00       | Other                                                                                                                                                                      | 0            | A        | FREE             |              |
| 74.12            | COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES).                                                                                                    |              |          |                  |              |
| 7412.10.00       | Of refined copper                                                                                                                                                          | 0            | A        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7412.20.00       | Of copper alloys                                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 7413.00.00       | STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED.                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 7413.00.00A      | Only of electrolytic copper                                                                                                                                                                                                                                     | 5            | E        | 10 %             |              |
| 74.15            | NAILS, TACKS, DRAWING PINS, STAPLES AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER. |              |          |                  |              |
| 7415.10.00       | Nails and tacks, drawing pins, staples and similar articles                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 7415.21.00       | Washers (including spring washers)                                                                                                                                                                                                                              | 0            | A        | FREE             |              |
| 7415.29.00       | Other                                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 7415.33.00       | Screws; bolts and nuts                                                                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 7415.39.00       | Other                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 74.18            | TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER.                                                                                                           |              |          |                  |              |
| 7418.11.00       | Pot scourers and scouring or polishing pads, gloves and the like                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 7418.19          | Other:                                                                                                                                                                                                                                                          |              |          |                  |              |
| 7418.19.10       | Kitchenware; tablewear                                                                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 7418.19.20       | Clothes hangers and clothes pins                                                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 7418.19.90       | Other                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 7418.19.90A      | Only handles                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 7418.20.00       | Sanitary ware and parts thereof                                                                                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 74.19            | OTHER ARTICLES OF COPPER.                                                                                                                                                                                                                                       |              |          |                  |              |
| 7419.10.00       | Chain and parts thereof                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 7419.91          | Cast, moulded, stamped or forged, but not further worked                                                                                                                                                                                                        |              |          |                  |              |
| 7419.91.10       | Articles for pipelines                                                                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 7419.91.90       | Other                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 7419.99          | Other:                                                                                    |              |          |                  |              |
| 7419.99.11       | Of a capacity exceeding 300 litres                                                        | 15           | E        | 15 %             |              |
| 7419.99.11A      | Only containers for compressed or liquefied gas                                           | 0            | A        | 15 %             |              |
| 7419.99.19       | Other                                                                                     | 15           | E        | 15 %             |              |
| 7419.99.19A      | Only containers for compressed or liquefied gas                                           | 0            | A        | 15 %             |              |
| 7419.99.20       | Articles of wire                                                                          | 0            | A        | 15 %             |              |
| 7419.99.20A      | Only metal cloth                                                                          | 5            | E        | 15 %             |              |
| 7419.99.30       | For sieves or for protection against insects                                              | 5            | E        | 10 %             |              |
| 7419.99.90       | Other                                                                                     | 15           | E        | 15 %             |              |
| 7419.99.90A      | Only anodes of copper or of copper alloys for electroplating                              | 0            | A        | 15 %             |              |
| 7419.99.90B      | Only copper springs                                                                       | 0            | A        | 15 %             |              |
| 75.01            | NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY. |              |          |                  |              |
| 7501.10.00       | Nickel mattes                                                                             | 0            | A        | 10 %             |              |
| 7501.20.00       | Nickel oxide sinters and other intermediate products of nickel metallurgy                 | 0            | A        | 10 %             |              |
| 75.02            | UNWROUGHT NICKEL.                                                                         |              |          |                  |              |
| 7502.10.00       | Nickel, not alloyed                                                                       | 0            | A        | 10 %             |              |
| 7502.20.00       | Nickel alloys                                                                             | 0            | A        | 10 %             |              |
| 7503.00.00       | NICKEL WASTE AND SCRAP.                                                                   | 0            | A        | 15 %             |              |
| 7504.00.00       | NICKEL POWDERS AND FLAKES.                                                                | 0            | A        | 15 %             |              |
| 75.05            | NICKEL BARS, RODS, PROFILES AND WIRE.                                                     |              |          |                  |              |
| 7505.11          | Of nickel, not alloyed:                                                                   |              |          |                  |              |
| 7505.11.10       | Hollow bars                                                                               | 0            | A        | 10 %             |              |
| 7505.11.90       | Other                                                                                     | 0            | A        | 15 %             |              |
| 7505.12          | Of nickel alloys:                                                                         |              |          |                  |              |
| 7505.12.10       | Hollow bars                                                                               | 0            | A        | 10 %             |              |
| 7505.12.90       | Other                                                                                     | 0            | A        | 15 %             |              |

| Panama Code 2007 | Description                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7505.21.00       | Of nickel, not alloyed                                                                         | 0            | A        | 15 %             |              |
| 7505.22.00       | Of nickel alloys                                                                               | 0            | A        | 15 %             |              |
| 75.06            | NICKEL PLATES, SHEETS, STRIP AND FOIL.                                                         |              |          |                  |              |
| 7506.10.00       | Of nickel, not alloyed                                                                         | 0            | A        | 15 %             |              |
| 7506.20.00       | Of nickel alloys                                                                               | 0            | A        | 15 %             |              |
| 75.07            | NICKEL TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE COUPLINGS, ELBOWS, SLEEVES). |              |          |                  |              |
| 7507.11.00       | Of nickel, not alloyed                                                                         | 0            | A        | 10 %             |              |
| 7507.12.00       | Of nickel alloys                                                                               | 0            | A        | 10 %             |              |
| 7507.20.00       | Tube or pipe fittings                                                                          | 0            | A        | 10 %             |              |
| 75.08            | OTHER ARTICLES OF NICKEL.                                                                      |              |          |                  |              |
| 7508.10          | Cloth, grill and netting, of nickel wire:                                                      |              |          |                  |              |
| 7508.10.10       | Cloth                                                                                          | 0            | A        | 10 %             |              |
| 7508.10.90       | Other                                                                                          | 0            | A        | 15 %             |              |
| 7508.90          | Other:                                                                                         |              |          |                  |              |
| 7508.90.10       | Electroplating anodes                                                                          | 0            | A        | FREE             |              |
| 7508.90.20       | Articles for pipelines                                                                         | 0            | A        | 15 %             |              |
| 7508.90.31       | Bolts, screws, nuts and similar threaded articles                                              | 0            | A        | 10 %             |              |
| 7508.90.39       | Other                                                                                          | 0            | A        | 10 %             |              |
| 7508.90.40       | Tableware, household articles and parts thereof                                                | 0            | A        | 15 %             |              |
| 7508.90.51       | Bathtubs                                                                                       | 0            | A        | 10 %             |              |
| 7508.90.52       | Watering cans and spouts                                                                       | 0            | A        | 10 %             |              |
| 7508.90.53       | Wash-basins, bidets, urinals, water closet pans and flushing cisterns                          | 0            | A        | 10 %             |              |
| 7508.90.54       | Bathroom accessories for building in or permanent fixture                                      | 0            | A        | 10 %             |              |
| 7508.90.59       | Other                                                                                          | 0            | A        | 10 %             |              |
| 7508.90.61       | Of a capacity of 300 litres or more                                                            | 0            | A        | 15 %             |              |
| 7508.90.69       | Other                                                                                          | 0            | A        | 15 %             |              |
| 7508.90.70       | Casks, drums, boxes and similar containers for the conveyance or packing of goods              | 0            | A        | 15 %             |              |
| 7508.90.90       | Other                                                                                          | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
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| 76.01            | UNWROUGHT ALUMINIUM.                                                 |              |          |                  |              |
| 7601.10.00       | Aluminium, not alloyed                                               | 0            | A        | FREE             |              |
| 7601.20.00       | Aluminium alloys                                                     | 0            | A        | FREE             |              |
| 7602.00.00       | ALUMINIUM WASTE AND SCRAP.                                           | 0            | A        | 10 %             |              |
| 76.03            | ALUMINIUM POWDERS AND FLAKES.                                        |              |          |                  |              |
| 7603.10.00       | Powders of non-lamellar structure                                    | 0            | A        | 15 %             |              |
| 7603.20.00       | Powders of lamellar structure; flakes                                | 0            | A        | FREE             |              |
| 76.04            | ALUMINIUM BARS, RODS AND PROFILES.                                   |              |          |                  |              |
| 7604.10          | Of aluminium, not alloyed:                                           |              |          |                  |              |
| 7604.10.10       | Bars                                                                 | 5            | G        | FREE             |              |
| 7604.10.21       | Profile shapes                                                       | 10           | G        | 10 %             |              |
| 7604.10.22       | Hollow profiles                                                      | 10           | G        | 10 %             |              |
| 7604.21.00       | Hollow profiles                                                      | 10           | G        | 10 %             |              |
| 7604.29          | Other:                                                               |              |          |                  |              |
| 7604.29.10       | Bars                                                                 | 5            | G        | FREE             |              |
| 7604.29.20       | Beams for shuttering                                                 | 5            | G        | 10 %             |              |
| 7604.29.90       | Other                                                                | 5            | G        | 10 %             |              |
| 7604.29.90A      | Only profiles                                                        | 10           | G        | 10 %             |              |
| 76.05            | ALUMINIUM WIRE.                                                      |              |          |                  |              |
| 7605.11.00       | Of which the maximum cross-sectional dimension exceeds 7 mm          | 0            | A        | FREE             |              |
| 7605.19.00       | Other                                                                | 0            | A        | 15 %             |              |
| 7605.19.00A      | Only of circular cross-section                                       | 10           | E        | 15 %             |              |
| 7605.21.00       | Of which the maximum cross-sectional dimension exceeds 7 mm          | 0            | A        | FREE             |              |
| 7605.29.00       | Other                                                                | 15           | E        | 15 %             |              |
| 76.06            | ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 MM. |              |          |                  |              |
| 7606.11          | Of aluminium, not alloyed:                                           |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7606.11.10       | Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip) | 10           | E        | 15 %             |              |
| 7606.11.20       | Other plates, sheets and strips, perforated, corrugated or fluted                                                                                                                             | 10           | E        | 10 %             |              |
| 7606.11.90       | Other                                                                                                                                                                                         | 10           | E        | FREE             |              |
| 7606.12          | Of aluminium alloys:                                                                                                                                                                          |              |          |                  |              |
| 7606.12.10       | Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip) | 10           | E        | FREE             |              |
| 7606.12.20       | Other plates, sheets and strips, perforated, corrugated or fluted                                                                                                                             | 10           | E        | 10 %             |              |
| 7606.12.90       | Other                                                                                                                                                                                         | —            | A        | FREE             |              |
| 7606.91          | Of aluminium, not alloyed:                                                                                                                                                                    |              |          |                  |              |
| 7606.91.10       | Other plates, sheets and strips, perforated, corrugated or fluted                                                                                                                             | 0            | A        | 10 %             |              |
| 7606.91.90       | Other                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 7606.92          | Of aluminium alloys:                                                                                                                                                                          |              |          |                  |              |
| 7606.92.10       | Other plates, sheets and strips, perforated, corrugated or fluted                                                                                                                             | 0            | A        | 10 %             |              |
| 7606.92.20       | Discs for the manufacture of gas cylinders                                                                                                                                                    | 0            | A        | FREE             |              |
| 7606.92.90       | Other                                                                                                                                                                                         | 0            | A        | FREE             |              |
| 76.07            | ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM.                  |              |          |                  |              |
| 7607.11.00       | Rolled but not further worked                                                                                                                                                                 | 0            | A        | FREE             |              |
| 7607.19          | Other:                                                                                                                                                                                        |              |          |                  |              |
| 7607.19.10       | Aluminium foil, not printed, in rolls                                                                                                                                                         | 0            | A        | FREE             |              |
| 7607.19.90       | Other                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 7607.19.90A      | Only printed, of a thickness not exceeding 0,019 mm                                                                                                                                           | 5            | E        | 10 %             |              |
| 7607.19.90B      | Only other printed                                                                                                                                                                            | 10           | E        | 10 %             |              |
| 7607.20          | Backed:                                                                                                                                                                                       |              |          |                  |              |
| 7607.20.10       | Foil strips                                                                                                                                                                                   | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7607.20.20       | Aluminium foil, not printed, in rolls                                                                                                                                                                                                                                                                                                                                                          | —            | A        | FREE             |              |
| 7607.20.90       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 7607.20.90A      | Only coated with adhesive on one side and backed with silicone-coated paper, printed                                                                                                                                                                                                                                                                                                           | 10           | E        | 10 %             |              |
| 7607.20.90B      | Only backed with paper (other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0,23 mm                                                                                                                                                                                                                                         | 10           | E        | 10 %             |              |
| 76.08            | ALUMINIUM TUBES AND PIPES.                                                                                                                                                                                                                                                                                                                                                                     |              |          |                  |              |
| 7608.10          | Of aluminium, not alloyed:                                                                                                                                                                                                                                                                                                                                                                     |              |          |                  |              |
| 7608.10.10       | Not in coils, of circular cross-section of an internal diameter not exceeding 4 inches, for water, electrical purposes or furniture                                                                                                                                                                                                                                                            | 5            | E        | 10 %             |              |
| 7608.10.90       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 5            | E        | 15 %             |              |
| 7608.10.90A      | Only ferrules for pencils                                                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 7608.20          | Of aluminium alloys:                                                                                                                                                                                                                                                                                                                                                                           |              |          |                  |              |
| 7608.20.10       | Not in coils, of circular cross-section of an internal diameter not exceeding 4 inches, for water, electrical purposes or furniture                                                                                                                                                                                                                                                            | 10           | G        | 10 %             |              |
| 7608.20.90       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 10           | G        | 15 %             |              |
| 7608.20.90A      | Only of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm                                                                                                                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 7609.00.00       | ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES).                                                                                                                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 76.10            | ALUMINIUM STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES. |              |          |                  |              |
| 7610.10          | Doors, windows and their frames and thresholds for doors:                                                                                                                                                                                                                                                                                                                                      |              |          |                  |              |
| 7610.10.10       | Frames for doors and windows and thresholds for doors                                                                                                                                                                                                                                                                                                                                          | 15           | G        | 10 %             |              |
| 7610.10.20       | Doors and windows, with or without glass                                                                                                                                                                                                                                                                                                                                                       | 15           | G        | 15 %             |              |
| 7610.10.90       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 15           | G        | 10 %             |              |
| 7610.90          | Other:                                                                                                                                                                                                                                                                                                                                                                                         |              |          |                  |              |
| 7610.90.10       | Profiles prepared for suspended ceilings                                                                                                                                                                                                                                                                                                                                                       | 15           | G        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7610.90.20       | Balustrades and parts thereof                                                                                                                                                                                                                                                                              | 15           | G        | 15 %             |              |
| 7610.90.30       | Shuttering and parts thereof, for concrete constructional work                                                                                                                                                                                                                                             | 15           | G        | FREE             |              |
| 7610.90.40       | Props, scaffolding and parts thereof                                                                                                                                                                                                                                                                       | 15           | G        | 10 %             |              |
| 7610.90.50       | Other structures (partitions, columns, pillars, towers, posts, etc.) other than parts thereof                                                                                                                                                                                                              | 15           | G        | 15 %             |              |
| 7610.90.91       | Beams for shuttering                                                                                                                                                                                                                                                                                       | 15           | G        | FREE             |              |
| 7610.90.99       | Other parts and components prepared for use in structures                                                                                                                                                                                                                                                  | 15           | G        | 5 %              |              |
| 76.11            | ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.                                                            |              |          |                  |              |
| 7611.00.10       | Of a capacity exceeding 300 litres                                                                                                                                                                                                                                                                         | 15           | E        | 15 %             |              |
| 7611.00.90       | Other                                                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 76.12            | ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT. |              |          |                  |              |
| 7612.10.00       | Collapsible tubular containers                                                                                                                                                                                                                                                                             | 10           | E        | FREE             |              |
| 7612.90          | Other:                                                                                                                                                                                                                                                                                                     |              |          |                  |              |
| 7612.90.11       | For fertilisation and sedimentation, suitable for agriculture                                                                                                                                                                                                                                              | 10           | E        | FREE             |              |
| 7612.90.19       | Other                                                                                                                                                                                                                                                                                                      | 10           | E        | 15 %             |              |
| 7612.90.19A      | Only milk churns                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 7612.90.91       | Heat-insulated vessels                                                                                                                                                                                                                                                                                     | 10           | E        | 15 %             |              |
| 7612.90.92       | Containers for beers or aerated beverages                                                                                                                                                                                                                                                                  | 10           | E        | 15 %             |              |
| 7612.90.99       | Other                                                                                                                                                                                                                                                                                                      | 10           | E        | 15 %             |              |
| 7612.90.99A      | Only seamless tubular containers                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 76.13            | ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS.                                                                                                                                                                                                                                                      |              |          |                  |              |
| 7613.00.11       | Of a capacity not exceeding 50 pounds                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7613.00.12       | Of a capacity exceeding 50 pounds, but not exceeding 100 pounds                                                                                             | 0            | A        | 15 %             |              |
| 7613.00.19       | Other                                                                                                                                                       | 0            | A        | 10 %             |              |
| 7613.00.90       | Other                                                                                                                                                       | 0            | A        | 10 %             |              |
| 76.14            | STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED.                                                                |              |          |                  |              |
| 7614.10.00       | With steel core                                                                                                                                             | 10           | G        | 10 %             |              |
| 7614.90.00       | Other                                                                                                                                                       | 10           | G        | 10 %             |              |
| 76.15            | TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM. |              |          |                  |              |
| 7615.11.00       | Pot scourers and scouring or polishing pads, gloves and the like                                                                                            | 15           | E        | 15 %             |              |
| 7615.19          | Other:                                                                                                                                                      |              |          |                  |              |
| 7615.19.10       | Saucepans of cast aluminium                                                                                                                                 | 15           | E        | 15 %             |              |
| 7615.19.20       | Pressure cookers                                                                                                                                            | 15           | E        | 10 %             |              |
| 7615.19.30       | Other kitchenware                                                                                                                                           | 15           | E        | 10 %             |              |
| 7615.19.40       | Tableware                                                                                                                                                   | 15           | E        | 15 %             |              |
| 7615.19.60       | Polished baking trays                                                                                                                                       | 15           | E        | 3 %              |              |
| 7615.19.90       | Other                                                                                                                                                       | 15           | E        | 10 %             |              |
| 7615.19.90A      | Only handles and spouts                                                                                                                                     | 5            | E        | 10 %             |              |
| 7615.20          | Sanitary ware and parts thereof:                                                                                                                            |              |          |                  |              |
| 7615.20.10       | Bathtubs, sinks                                                                                                                                             | 15           | E        | 10 %             |              |
| 7615.20.20       | Wash-basins, bidets and water closet pans                                                                                                                   | 15           | E        | 10 %             |              |
| 7615.20.30       | Bathroom accessories for permanent fixture or building in                                                                                                   | 15           | E        | 10 %             |              |
| 7615.20.90       | Other                                                                                                                                                       | 15           | E        | 10 %             |              |
| 76.16            | OTHER ARTICLES OF ALUMINIUM.                                                                                                                                |              |          |                  |              |
| 7616.10          | Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles:                                        |              |          |                  |              |
| 7616.10.10       | Bolts, screws, nuts, and similar threaded articles                                                                                                          | 0            | A        | 15 %             |              |
| 7616.10.20       | Tubular rivets                                                                                                                                              | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7616.10.90       | Other                                                                                  | 0            | A        | FREE             |              |
| 7616.91.00       | Cloth, grill and netting, of aluminium wire                                            | 15           | E        | 15 %             |              |
| 7616.99          | Other:                                                                                 |              |          |                  |              |
| 7616.99.10       | Tool boxes                                                                             | 10           | E        | 10 %             |              |
| 7616.99.20       | Pocket-size cases, purses, key-cases, snuffboxes, jewel boxes and similar articles     | 10           | E        | 15 %             |              |
| 7616.99.31       | Outdoor containers for waste                                                           | 10           | E        | 15 %             |              |
| 7616.99.39       | Other                                                                                  | 10           | E        | 15 %             |              |
| 7616.99.40       | Tripods for irrigation systems                                                         | 10           | E        | FREE             |              |
| 7616.99.91       | Chain and parts thereof                                                                | 0            | A        | FREE             |              |
| 7616.99.92       | Blinds for buildings and Venetian blinds                                               | 10           | E        | 15 %             |              |
| 7616.99.93       | Expanded metal                                                                         | 10           | E        | 15 %             |              |
| 7616.99.94       | Hearth tiles and slabs not elsewhere included                                          | 10           | E        | 10 %             |              |
| 7616.99.95       | Turtle exclusion devices for fishing nets                                              | 10           | E        | FREE             |              |
| 7616.99.97       | Boot and shoe lasts                                                                    | 10           | E        | FREE             |              |
| 7616.99.99       | Other                                                                                  | 10           | E        | 15 %             |              |
| 7616.99.99A      | Only blunt staples                                                                     | 0            | A        | 15 %             |              |
| 78.01            | UNWROUGHT LEAD.                                                                        |              |          |                  |              |
| 7801.10.00       | Refined lead                                                                           | 0            | A        | 15 %             |              |
| 7801.91.00       | Containing by weight antimony as the principal other element                           | 0            | A        | FREE             |              |
| 7801.99.00       | Other                                                                                  | 0            | A        | 15 %             |              |
| 7802.00.00       | LEAD WASTE AND SCRAP.                                                                  | 0            | A        | 10 %             |              |
| 78.04            | LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.                          |              |          |                  |              |
| 7804.11.00       | Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0,2 mm    | 0            | A        | 15 %             |              |
| 7804.19.00       | Other                                                                                  | 0            | A        | 15 %             |              |
| 7804.20.00       | Powders and flakes                                                                     | 0            | A        | 15 %             |              |
| 78.06            | OTHER ARTICLES OF LEAD.                                                                |              |          |                  |              |
| 7806.00.10       | Articles for pipelines; cast, pressed or forged parts of lead; cordage rope and cables | 15           | E        | 15 %             |              |



| Panama Code 2007 | Description                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7806.00.21       | Tubes for packing ointments and creams                                                                  | 15           | E        | 15 %             |              |
| 7806.00.22       | Reservoirs, tanks, vats and similar containers, of a capacity of 500 litres or more                     | 15           | E        | 15 %             |              |
| 7806.00.23       | Reservoirs, tanks and similar containers, of a capacity of less than 500 litres                         | 15           | E        | 15 %             |              |
| 7806.00.29       | Other                                                                                                   | 15           | E        | 15 %             |              |
| 7806.00.91       | Lead bars, rods, profiles and wire                                                                      | 5            | E        | 10 %             |              |
| 7806.00.92       | Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)            | 5            | E        | 10 %             |              |
| 7806.00.99       | Other                                                                                                   | 15           | E        | 15 %             |              |
| 79.01            | UNWROUGHT ZINC.                                                                                         |              |          |                  |              |
| 7901.11.00       | Containing by weight not less than 99,99 % of zinc                                                      | 0            | A        | 15 %             |              |
| 7901.12.00       | Containing by weight less than 99,99 % of zinc                                                          | 0            | A        | 15 %             |              |
| 7901.20.00       | Zinc alloys                                                                                             | 0            | A        | 15 %             |              |
| 7902.00.00       | ZINC WASTE AND SCRAP.                                                                                   | 0            | A        | 10 %             |              |
| 7903.10.00       | Zinc dust                                                                                               | 0            | A        | 10 %             |              |
| 7903.90.00       | Other                                                                                                   | 0            | A        | FREE             |              |
| 7904.00.00       | ZINC BARS, RODS, PROFILES AND WIRE.                                                                     | 0            | A        | FREE             |              |
| 7905.00.00       | ZINC PLATES, SHEETS, STRIP AND FOIL.                                                                    | 0            | A        | 10 %             |              |
| 79.07            | OTHER ARTICLES OF ZINC.                                                                                 |              |          |                  |              |
| 7907.00.10       | Articles for pipelines, roof capping, skylight frames and other fabricated building components          | 0            | A        | 10 %             |              |
| 7907.00.21       | Of a capacity exceeding 500 litres                                                                      | 0            | A        | 15 %             |              |
| 7907.00.29       | Other                                                                                                   | 0            | A        | 15 %             |              |
| 7907.00.31       | Cans and similar containers, of a capacity not exceeding 50 litres, other than double-walled containers | 0            | A        | 15 %             |              |
| 7907.00.39       | Other                                                                                                   | 0            | A        | 15 %             |              |
| 7907.00.40       | Containers for compressed or liquefied gas                                                              | 0            | A        | 15 %             |              |
| 7907.00.50       | Cloth, grill and netting of zinc wire; expanded metal                                                   | 0            | A        | 10 %             |              |
| 7907.00.61       | Zinc nails and tacks, drawing pins, staples and similar articles                                        | 0            | A        | FREE             |              |
| 7907.00.62       | Screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles            | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 7907.00.70       | Stoves, ranges, grates, cookers, roasters, braziers, gas-rings, plate warmers and similar heating apparatus, hot air distributors and the like | 0            | A        | 15 %             |              |
| 7907.00.81       | Kitchenware; tableware and other articles for table use                                                                                        | 0            | A        | 15 %             |              |
| 7907.00.89       | Other                                                                                                                                          | 0            | A        | 15 %             |              |
| 7907.00.91       | Sanitary ware and parts thereof                                                                                                                | 0            | A        | 10 %             |              |
| 7907.00.92       | Anodes                                                                                                                                         | 0            | A        | FREE             |              |
| 7907.00.93       | Blinds and curtains                                                                                                                            | 0            | A        | 15 %             |              |
| 7907.00.94       | Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)                                                   | 0            | A        | 15 %             |              |
| 7907.00.99       | Other                                                                                                                                          | 0            | A        | 15 %             |              |
| 80.01            | UNWROUGHT TIN.                                                                                                                                 |              |          |                  |              |
| 8001.10.00       | Tin, not alloyed                                                                                                                               | 0            | A        | FREE             |              |
| 8001.20.00       | Tin alloys                                                                                                                                     | 0            | A        | 15 %             |              |
| 8002.00.00       | TIN WASTE AND SCRAP.                                                                                                                           | 0            | A        | 10 %             |              |
| 8003.00.00       | TIN BARS, RODS, PROFILES AND WIRE.                                                                                                             | 0            | A        | FREE             |              |
| 80.07            | OTHER ARTICLES OF TIN.                                                                                                                         |              |          |                  |              |
| 8007.00.10       | Boxes, cans and similar packings                                                                                                               | 0            | A        | 15 %             |              |
| 8007.00.21       | Tableware and kitchenware                                                                                                                      | 0            | A        | 10 %             |              |
| 8007.00.29       | Other                                                                                                                                          | 0            | A        | 15 %             |              |
| 8007.00.90       | Other                                                                                                                                          | 0            | A        | 15 %             |              |
| 81.01            | TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.                                                                            |              |          |                  |              |
| 8101.10.00       | Powder                                                                                                                                         | 0            | A        | 15 %             |              |
| 8101.94.00       | Unwrought tungsten, including bars and rods obtained simply by sintering                                                                       | 0            | A        | 15 %             |              |
| 8101.96.00       | Wire                                                                                                                                           | 0            | A        | 15 %             |              |
| 8101.97.00       | Waste and scrap                                                                                                                                | 0            | A        | 10 %             |              |
| 8101.99.00       | Other                                                                                                                                          | 0            | A        | 15 %             |              |
| 81.02            | MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.                                                                                    |              |          |                  |              |
| 8102.10.00       | Powder                                                                                                                                         | 0            | A        | 15 %             |              |

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| 8102.94.00       | Unwrought molybdenum, including bars and rods obtained simply by sintering                                                  | 0            | A        | 15 %             |              |
| 8102.95.00       | Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil                      | 0            | A        | 15 %             |              |
| 8102.96.00       | Wire                                                                                                                        | 0            | A        | 15 %             |              |
| 8102.97.00       | Waste and scrap                                                                                                             | 0            | A        | 10 %             |              |
| 8102.99.00       | Other                                                                                                                       | 0            | A        | 15 %             |              |
| 81.03            | TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.                                                                   |              |          |                  |              |
| 8103.20.00       | Unwrought tantalum, including bars and rods obtained simply by sintering; powders                                           | 0            | A        | 15 %             |              |
| 8103.30.00       | Waste and scrap                                                                                                             | 0            | A        | 10 %             |              |
| 8103.90.10       | Cloth, grill and netting                                                                                                    | 0            | A        | 15 %             |              |
| 8103.90.90       | Other                                                                                                                       | 0            | A        | 15 %             |              |
| 81.04            | MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.                                                                  |              |          |                  |              |
| 8104.11.00       | Containing at least 99,8 % by weight of magnesium                                                                           | 0            | A        | 15 %             |              |
| 8104.19.00       | Other                                                                                                                       | 0            | A        | 15 %             |              |
| 8104.20.00       | Waste and scrap                                                                                                             | 0            | A        | 10 %             |              |
| 8104.30.00       | Raspings, turnings and granules, graded according to size; powders                                                          | 0            | A        | 10 %             |              |
| 8104.90          | Other:                                                                                                                      |              |          |                  |              |
| 8104.90.10       | Bars, rods, plates, sheets, profiles, wire, tubes and pipes                                                                 | 0            | A        | 15 %             |              |
| 8104.90.20       | Cloth, grill and netting                                                                                                    | 0            | A        | 10 %             |              |
| 8104.90.30       | Bolts, screws, nuts, washers, hook-nails and similar articles                                                               | 0            | A        | 15 %             |              |
| 8104.90.41       | Of a capacity not exceeding 300 litres                                                                                      | 0            | A        | 15 %             |              |
| 8104.90.49       | Other                                                                                                                       | 0            | A        | 15 %             |              |
| 8104.90.90       | Other                                                                                                                       | 0            | A        | 15 %             |              |
| 81.05            | COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP. |              |          |                  |              |
| 8105.20.00       | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders                               | 0            | A        | 15 %             |              |



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| 8105.30.00       | Waste and scrap                                            | 0            | A        | 10 %             |              |
| 8105.90.00       | Other                                                      | 0            | A        | 15 %             |              |
| 81.06            | BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.   |              |          |                  |              |
| 8106.00.10       | Waste and scrap                                            | 0            | A        | 10 %             |              |
| 8106.00.20       | Unwrought                                                  | 0            | A        | 15 %             |              |
| 8106.00.90       | Other                                                      | 0            | A        | 15 %             |              |
| 81.07            | CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.   |              |          |                  |              |
| 8107.20.00       | Unwrought cadmium; powders                                 | 0            | A        | 15 %             |              |
| 8107.30.00       | Waste and scrap                                            | 0            | A        | 10 %             |              |
| 8107.90.00       | Other                                                      | 0            | A        | 15 %             |              |
| 81.08            | TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.  |              |          |                  |              |
| 8108.20.00       | Unwrought titanium; powders                                | 0            | A        | 15 %             |              |
| 8108.30.00       | Waste and scrap                                            | 0            | A        | 10 %             |              |
| 8108.90.00       | Other                                                      | 0            | A        | FREE             |              |
| 81.09            | ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP. |              |          |                  |              |
| 8109.20.00       | Unwrought zirconium; powders                               | 0            | A        | 15 %             |              |
| 8109.30.00       | Waste and scrap                                            | 0            | A        | 10 %             |              |
| 8109.90.00       | Other                                                      | 0            | A        | 15 %             |              |
| 81.10            | ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.  |              |          |                  |              |
| 8110.10.00       | Unwrought antimony; powders                                | 0            | A        | 15 %             |              |
| 8110.20.00       | Waste and scrap                                            | 0            | A        | 10 %             |              |
| 8110.90.00       | Other                                                      | 0            | A        | 15 %             |              |
| 81.11            | MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP. |              |          |                  |              |
| 8111.00.10       | Waste and scrap                                            | 0            | A        | 10 %             |              |
| 8111.00.20       | Unwrought                                                  | 0            | A        | FREE             |              |

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| 8111.00.90       | Other                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 81.12            | BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.                                                                                                                              |              |          |                  |              |
| 8112.12.00       | Unwrought; powders                                                                                                                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 8112.13.00       | Waste and scrap                                                                                                                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 8112.19.00       | Other                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 8112.21.00       | Unwrought; powders                                                                                                                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 8112.22.00       | Waste and scrap                                                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8112.29.00       | Other                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 8112.51.00       | Unwrought; powders                                                                                                                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 8112.52.00       | Waste and scrap                                                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8112.59.00       | Other                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 8112.92          | Unwrought; powders; waste and scrap                                                                                                                                                                                                                                                                  |              |          |                  |              |
| 8112.92.10       | Germanium or vanadium, unwrought                                                                                                                                                                                                                                                                     | 0            | A        | 15 %             |              |
| 8112.92.90       | Other                                                                                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 8112.99.00       | Other                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 81.13            | CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.                                                                                                                                                                                                                                             |              |          |                  |              |
| 8113.00.10       | Waste and scrap                                                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8113.00.20       | Unwrought                                                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 8113.00.90       | Other                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 82.01            | HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY. |              |          |                  |              |
| 8201.10.00       | Spades and shovels                                                                                                                                                                                                                                                                                   | 15           | E        | 10 %             |              |
| 8201.20.00       | Forks                                                                                                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 8201.30.10       | Picks                                                                                                                                                                                                                                                                                                | 15           | E        | 10 %             |              |
| 8201.30.20       | Leaf or grass rakes                                                                                                                                                                                                                                                                                  | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8201.30.90       | Other                                                                                                                                                                         | 15           | E        | FREE             |              |
| 8201.40.10       | Of a kind used in forestry or agriculture                                                                                                                                     | —            | A        | FREE             |              |
| 8201.40.90       | Other                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8201.40.90A      | Only axes, picks, knives and banana tree cutters                                                                                                                              | 15           | E        | 10 %             |              |
| 8201.40.90B      | Only machetes                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 8201.50.00       | Secateurs and similar one-handed pruners and shears (including poultry shears)                                                                                                | 0            | A        | 10 %             |              |
| 8201.60.00       | Hedge shears, two-handed pruning shears and similar two-handed shears                                                                                                         | 0            | A        | FREE             |              |
| 8201.90.00       | Other hand tools of a kind used in agriculture, horticulture or forestry                                                                                                      | —            | A        | FREE             |              |
| 82.02            | HANDSAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES).                                                                                |              |          |                  |              |
| 8202.10.00       | Hand saws                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8202.20.00       | Band saw blades                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8202.20.00A      | Only of steel, of a thickness of 6 mm or more but not more than 31 mm and a width of 0,6 mm or more but not more than 25 mm                                                   | 5            | E        | 3 %              |              |
| 8202.31.00       | With working parts of steel                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8202.39.00       | Other, including parts                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8202.39.00A      | Only saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,752 mm and a thickness of 0,5 mm or more but not more than 35 mm | 5            | E        | 3 %              |              |
| 8202.40.00       | Chain saw blades                                                                                                                                                              | 0            | A        | 10 %             |              |
| 8202.91.00       | Straight saw blades, for working metal                                                                                                                                        | 0            | A        | 3 %              |              |
| 8202.91.00A      | Only for hand-operated bow saws, of a width not exceeding 135 mm, a thickness not exceeding 0,8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 254 mm      | 10           | E        | 3 %              |              |
| 8202.99.00       | Other                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 82.03            | FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.            |              |          |                  |              |
| 8203.10          | Files, rasps and similar tools:                                                                                                                                               |              |          |                  |              |
| 8203.10.10       | Triangular files for metal, of a kind used in agriculture or forestry                                                                                                         | 0            | A        | FREE             |              |



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| 8203.10.90       | Other                                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8203.10.90A      | Only flat files for metal                                                                                                                                                                                                                                        | 10           | E        | 10 %             |              |
| 8203.20          | Pliers (including cutting pliers), pincers, tweezers and similar tools:                                                                                                                                                                                          |              |          |                  |              |
| 8203.20.10       | Tweezers                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8203.20.90       | Other                                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8203.30.00       | Metal-cutting shears and similar tools                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8203.40.00       | Pipe-cutters, bolt croppers, perforating punches and similar tools                                                                                                                                                                                               | 0            | A        | 10 %             |              |
| 82.04            | HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES.                                                                                                  |              |          |                  |              |
| 8204.11.00       | Non-adjustable                                                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 8204.12.00       | Adjustable                                                                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8204.20.00       | Interchangeable spanner sockets, with or without handles                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 82.05            | HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW-LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS. |              |          |                  |              |
| 8205.10.00       | Drilling, threading or tapping tools                                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8205.20          | Hammers and sledge hammers:                                                                                                                                                                                                                                      |              |          |                  |              |
| 8205.20.11       | Of copper or copper alloys                                                                                                                                                                                                                                       | 0            | A        | 15 %             |              |
| 8205.20.19       | Other                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 8205.20.90       | Other                                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8205.30.00       | Planes, chisels, gouges and similar cutting tools for working wood                                                                                                                                                                                               | 0            | A        | 10 %             |              |
| 8205.40.00       | Screwdrivers                                                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8205.51          | Household tools:                                                                                                                                                                                                                                                 |              |          |                  |              |
| 8205.51.10       | Of copper or copper alloys                                                                                                                                                                                                                                       | 15           | E        | 15 %             |              |
| 8205.51.20       | Holders for paint rollers                                                                                                                                                                                                                                        | 15           | E        | 10 %             |              |
| 8205.51.90       | Other                                                                                                                                                                                                                                                            | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8205.51.90A      | Only can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like                                                                                                                                                                                                                                         | 10           | E        | 15 %             |              |
| 8205.59          | Other:                                                                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 8205.59.10       | Hand-held instruments for dehorning                                                                                                                                                                                                                                                                                       | 0            | A        | 5 %              |              |
| 8205.59.90       | Other                                                                                                                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8205.59.90A      | Only chisels of a length of 10 cm or more but not more than 25 cm                                                                                                                                                                                                                                                         | 5            | E        | 10 %             |              |
| 8205.60.00       | Blow lamps                                                                                                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 8205.70.00       | Vices, clamps and the like                                                                                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 8205.80.00       | Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8205.90          | Sets of articles of two or more of the foregoing subheadings                                                                                                                                                                                                                                                              |              |          |                  |              |
| 8205.90.11       | Of copper or copper alloys                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 8205.90.19       | Other                                                                                                                                                                                                                                                                                                                     | 0            | A        | 15 %             |              |
| 8205.90.90       | Other                                                                                                                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8206.00.00       | TOOLS OF TWO OR MORE OF THE HEADING NOS. 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE.                                                                                                                                                                                                                                  | 0            | A        | 10 %             |              |
| 82.07            | INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE TOOLS (FOR EXAMPLE: FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING MATERIAL, AND ROCK DRILLING OR EARTH BORING TOOLS. |              |          |                  |              |
| 8207.13.00       | With working part of cermets                                                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8207.19.00       | Other, including parts                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8207.20.00       | Dies for drawing or extruding metal                                                                                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8207.30.00       | Tools for pressing, stamping or punching                                                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8207.30.00A      | Only dies and punches for pressing                                                                                                                                                                                                                                                                                        | 5            | C        | 3 %              |              |
| 8207.40.00       | Tools for tapping or threading                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8207.50.00       | Tools for drilling, other than for rock-drilling                                                                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8207.60.00       | Tools for boring or broaching                                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8207.70.00       | Tools for milling                                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8207.80.00       | Tools for turning                                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8207.90.00       | Other interchangeable tools                                                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 82.08            | KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.                                                            |              |          |                  |              |
| 8208.10.00       | For metal working                                                                                                                | 0            | A        | 3 %              |              |
| 8208.20.00       | For wood working                                                                                                                 | 0            | A        | 3 %              |              |
| 8208.30.00       | For kitchen appliances or for machines used by the food industry                                                                 | 0            | A        | 3 %              |              |
| 8208.40.00       | For agricultural, horticultural or forestry machines                                                                             | 0            | A        | 3 %              |              |
| 8208.90.00       | Other                                                                                                                            | 0            | A        | 3 %              |              |
| 8209.00.00       | PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS.                                                              | 0            | A        | 10 %             |              |
| 82.10            | HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK.  |              |          |                  |              |
| 8210.00.10       | Maize-mills, mainly                                                                                                              | 0            | A        | 15 %             |              |
| 8210.00.90       | Other                                                                                                                            | 0            | A        | 15 %             |              |
| 82.11            | KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREFOR. |              |          |                  |              |
| 8211.10          | Sets:                                                                                                                            |              |          |                  |              |
| 8211.10.10       | For artisans                                                                                                                     | 10           | E        | 10 %             |              |
| 8211.10.90       | Other                                                                                                                            | 10           | E        | 15 %             |              |
| 8211.91.00       | Table knives having fixed blades                                                                                                 | 10           | E        | 15 %             |              |
| 8211.92          | Other knives having fixed blades                                                                                                 |              |          |                  |              |
| 8211.92.10       | Knives for use by artisans                                                                                                       | 10           | E        | 10 %             |              |
| 8211.92.90       | Other                                                                                                                            | 10           | E        | 15 %             |              |
| 8211.93          | Knives having other than fixed blades:                                                                                           |              |          |                  |              |
| 8211.93.10       | For artisans                                                                                                                     | 15           | E        | 10 %             |              |
| 8211.93.90       | Other                                                                                                                            | 15           | E        | 15 %             |              |
| 8211.94.00       | Blades                                                                                                                           | 0            | A        | 15 %             |              |
| 8211.95          | Handles of base metal:                                                                                                           |              |          |                  |              |
| 8211.95.10       | For artisans                                                                                                                     | 15           | E        | 10 %             |              |
| 8211.95.90       | Other                                                                                                                            | 15           | E        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 82.12            | RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).                                                                                                                                        |              |          |                  |              |
| 8212.10.00       | Razors and razor blades                                                                                                                                                                                  | 10           | E        | 10 %             |              |
| 8212.20.00       | Safety razor blades, including razor blade blanks in strips                                                                                                                                              | 0            | A        | 10 %             |              |
| 8212.90.00       | Other parts                                                                                                                                                                                              | 0            | A        | 10 %             |              |
| 82.13            | SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.                                                                                                                                       |              |          |                  |              |
| 8213.00.10       | Blunt-point scissors                                                                                                                                                                                     | 15           | E        | 15 %             |              |
| 8213.00.90       | Other                                                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 82.14            | OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES).      |              |          |                  |              |
| 8214.10          | Paper knives, letter openers, erasing knives, pencil sharpeners and their blades:                                                                                                                        |              |          |                  |              |
| 8214.10.10       | Pencil sharpeners and blades therefor                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 8214.10.90       | Other                                                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 8214.20.00       | Manicure or pedicure sets and instruments (including nail files)                                                                                                                                         | 10           | E        | 10 %             |              |
| 8214.90          | Other:                                                                                                                                                                                                   |              |          |                  |              |
| 8214.90.10       | Hair clippers                                                                                                                                                                                            | 10           | E        | 10 %             |              |
| 8214.90.91       | Combs fitted with a blade for cutting hair                                                                                                                                                               | 10           | E        | 10 %             |              |
| 8214.90.99       | Other                                                                                                                                                                                                    | 10           | E        | 10 %             |              |
| 82.15            | SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.                                                                                 |              |          |                  |              |
| 8215.10.00       | Sets of assorted articles containing at least one article plated with precious metal                                                                                                                     | 10           | E        | 10 %             |              |
| 8215.20.00       | Other sets of assorted articles                                                                                                                                                                          | 10           | E        | 10 %             |              |
| 8215.91.00       | Plated with precious metal                                                                                                                                                                               | 10           | E        | 10 %             |              |
| 8215.99.00       | Other                                                                                                                                                                                                    | 10           | E        | 10 %             |              |
| 83.01            | PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                           | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8301.10.00       | Padlocks                                                                                                                                                                                                                                                                                                              | 5            | C        | FREE             |              |
| 8301.20.00       | Motor vehicle locks                                                                                                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 8301.30.00       | Furniture locks                                                                                                                                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 8301.40.00       | Other locks                                                                                                                                                                                                                                                                                                           | —            | A        | FREE             |              |
| 8301.50.00       | Clasps and frames with clasps, incorporating locks                                                                                                                                                                                                                                                                    | 0            | A        | FREE             |              |
| 8301.60.00       | Parts                                                                                                                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8301.70.00       | Keys presented separately                                                                                                                                                                                                                                                                                             | 5            | E        | 10 %             |              |
| 83.02            | BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE-METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS, OF BASE METAL. |              |          |                  |              |
| 8302.10.00       | Hinges                                                                                                                                                                                                                                                                                                                | —            | A        | FREE             |              |
| 8302.20.00       | Wheels                                                                                                                                                                                                                                                                                                                | 0            | A        | FREE             |              |
| 8302.30.00       | Other mountings, fittings and similar articles for motor vehicles                                                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8302.41          | Suitable for buildings:                                                                                                                                                                                                                                                                                               |              |          |                  |              |
| 8302.41.10       | Glass holders for slatted glass of a width exceeding 4 inches                                                                                                                                                                                                                                                         | 10           | C        | FREE             |              |
| 8302.41.20       | Mechanisms for closing windows                                                                                                                                                                                                                                                                                        | 10           | E        | FREE             |              |
| 8302.41.30       | Other mountings, fittings and similar articles for blinds                                                                                                                                                                                                                                                             | 10           | C        | FREE             |              |
| 8302.41.90       | Other                                                                                                                                                                                                                                                                                                                 | 10           | C        | 10 %             |              |
| 8302.41.90A      | Only opening and closing mechanisms for windows and window clips                                                                                                                                                                                                                                                      | 10           | E        | 10 %             |              |
| 8302.41.90B      | Only spring- or lever-operated latch bolts                                                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8302.42.00       | Other, suitable for furniture                                                                                                                                                                                                                                                                                         | 5            | C        | FREE             |              |
| 8302.49.00       | Other                                                                                                                                                                                                                                                                                                                 | 5            | C        | 10 %             |              |
| 8302.49.00A      | Only for armoured or reinforced safes, strong-boxes and doors                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8302.49.00B      | Only for trunks, suitcases and similar articles                                                                                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8302.50          | Hat-racks, hat-pegs, brackets and similar fixtures:                                                                                                                                                                                                                                                                   |              |          |                  |              |
| 8302.50.10       | Racks and pegs of a kind used in commercial premises for hanging clothes                                                                                                                                                                                                                                              | 10           | E        | 5 %              |              |

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| 8302.50.90       | Other                                                                                                                                                                                                                             | 10           | E        | 5 %              |              |
| 8302.60.00       | Automatic door closers                                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 8303.00.00       | ARMoured OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL.                                                                                   | 15           | G        | 15 %             |              |
| 8304.00.00       | FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03.                                 | 15           | E        | 15 %             |              |
| 83.05            | FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE: FOR OFFICES, UPHOLSTERY, PACKAGING) OF BASE METAL. |              |          |                  |              |
| 8305.10.00       | Fittings for loose-leaf binders or files                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 8305.20          | Staples in strips:                                                                                                                                                                                                                |              |          |                  |              |
| 8305.20.10       | Of a kind used for upholstery and packaging                                                                                                                                                                                       | 5            | E        | FREE             |              |
| 8305.20.90       | Other                                                                                                                                                                                                                             | —            | A        | FREE             |              |
| 8305.90.00       | Other, including parts                                                                                                                                                                                                            | 15           | E        | 15 %             |              |
| 83.06            | BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS, OF BASE METAL.                                              |              |          |                  |              |
| 8306.10.00       | Bells, gongs and similar articles                                                                                                                                                                                                 | 10           | E        | 15 %             |              |
| 8306.21.00       | Plated, golden or silvered                                                                                                                                                                                                        | 15           | E        | 10 %             |              |
| 8306.29.00       | Other                                                                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 8306.30          | Photograph, picture or similar frames; mirrors:                                                                                                                                                                                   |              |          |                  |              |
| 8306.30.10       | Photograph, picture or similar frames                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 8306.30.20       | Mirrors of base metal, whether or not in frames                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 83.07            | FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS.                                                                                                                                                                          |              |          |                  |              |
| 8307.10.00       | Of iron or steel                                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 8307.90.00       | Of other base metal                                                                                                                                                                                                               | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 83.08            | CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE-UP ARTICLES; TUBULAR AND BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL.                |              |          |                  |              |
| 8308.10.00       | Hooks, eyes and eyelets                                                                                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8308.20.00       | Tubular or bifurcated rivets                                                                                                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 8308.90.00       | Other, including parts                                                                                                                                                                                                                                                                                  | 0            | A        | FREE             |              |
| 83.09            | STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL.                                                                                                                |              |          |                  |              |
| 8309.10.00       | Crown corks                                                                                                                                                                                                                                                                                             | 15           | G        | 15 %             |              |
| 8309.90          | Other:                                                                                                                                                                                                                                                                                                  |              |          |                  |              |
| 8309.90.10       | Seals of all kinds                                                                                                                                                                                                                                                                                      | 0            | A        | FREE             |              |
| 8309.90.20       | Fastenings for sealing bags, sachets or similar containers                                                                                                                                                                                                                                              | 10           | E        | FREE             |              |
| 8309.90.30       | Radiator or fuel tank caps for vehicles                                                                                                                                                                                                                                                                 | 10           | E        | 10 %             |              |
| 8309.90.40       | Ring-pull lids for aluminium containers                                                                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8309.90.90       | Other                                                                                                                                                                                                                                                                                                   | —            | A        | FREE             |              |
| 8310.00.00       | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05.                                                                                                                                                       | 15           | E        | 15 %             |              |
| 83.11            | WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING. |              |          |                  |              |
| 8311.10.00       | Coated electrodes of base metal, for electric arc-welding                                                                                                                                                                                                                                               | 0            | A        | FREE             |              |
| 8311.20.00       | Cored wire of base metal, for arc-welding                                                                                                                                                                                                                                                               | 0            | A        | FREE             |              |
| 8311.30.00       | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame                                                                                                                                                                                                                   | 0            | A        | FREE             |              |
| 8311.90.00       | Other                                                                                                                                                                                                                                                                                                   | 0            | A        | FREE             |              |
| 84.01            | NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.                                                                                                                                                                    |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8401.10.00       | Nuclear reactors                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8401.20.00       | Machinery and apparatus for isotopic separation, and parts thereof                                                                                                                         | 0            | A        | 15 %             |              |
| 8401.30.00       | Fuel elements (cartridges), non-irradiated                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8401.40.00       | Parts of nuclear reactors                                                                                                                                                                  | 0            | A        | 10 %             |              |
| 84.02            | STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS.                          |              |          |                  |              |
| 8402.11.00       | Watertube boilers with a steam production exceeding 45 tonnes per hour                                                                                                                     | 0            | A        | 3 %              |              |
| 8402.12.00       | Watertube boilers with a steam production not exceeding 45 tonnes per hour                                                                                                                 | 0            | A        | 3 %              |              |
| 8402.19.00       | Other vapour-generating boilers, including hybrid boilers                                                                                                                                  | 0            | A        | 3 %              |              |
| 8402.20.00       | Super-heated water boilers                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8402.90.00       | Parts                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 84.03            | CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02.                                                                                                                                 |              |          |                  |              |
| 8403.10.00       | Boilers                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 8403.90.00       | Parts                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 84.04            | AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE: ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS. |              |          |                  |              |
| 8404.10.00       | Auxiliary plant for use with boilers of heading 84.02 or 84.03                                                                                                                             | 0            | A        | 3 %              |              |
| 8404.20.00       | Condensers for steam or other vapour power units                                                                                                                                           | 0            | A        | 3 %              |              |
| 8404.90.00       | Parts                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 84.05            | PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.                 |              |          |                  |              |
| 8405.10          | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:                 |              |          |                  |              |
| 8405.10.10       | Gas generators for self-propelled machines or motor vehicles                                                                                                                               | 0            | A        | 10 %             |              |

| Panama Code 2007 | Description                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8405.10.90       | Other                                                                                        | 0            | A        | 3 %              |              |
| 8405.90          | Parts:                                                                                       |              |          |                  |              |
| 8405.90.10       | For gas generators of self-propelled machines or motor vehicles                              | 0            | A        | 10 %             |              |
| 8405.90.90       | Other                                                                                        | 0            | A        | 3 %              |              |
| 84.06            | STEAM TURBINES.                                                                              |              |          |                  |              |
| 8406.10.00       | Turbines for marine propulsion                                                               | 0            | A        | 15 %             |              |
| 8406.81.00       | Of an output exceeding 40 MW                                                                 | 0            | A        | 3 %              |              |
| 8406.82.00       | Of an output not exceeding 40 MW                                                             | 0            | A        | 3 %              |              |
| 8406.90.00       | Parts                                                                                        | 0            | A        | 10 %             |              |
| 84.07            | SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.                   |              |          |                  |              |
| 8407.10.00       | Aircraft engines                                                                             | 0            | A        | 15 %             |              |
| 8407.21          | Outboard motors:                                                                             |              |          |                  |              |
| 8407.21.10       | Of an output not exceeding 40 h.p.                                                           | 0            | A        | FREE             |              |
| 8407.21.90       | Other                                                                                        | 0            | A        | FREE             |              |
| 8407.29          | Other:                                                                                       |              |          |                  |              |
| 8407.29.10       | Of an output not exceeding 35 h.p.                                                           | 0            | A        | FREE             |              |
| 8407.29.90       | Other                                                                                        | 0            | A        | FREE             |              |
| 8407.31.00       | Of a cylinder capacity not exceeding 50 cm <sup>3</sup>                                      | 0            | A        | 10 %             |              |
| 8407.32.00       | Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>    | 0            | A        | 10 %             |              |
| 8407.33.00       | Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1 000 cm <sup>3</sup> | 0            | A        | 10 %             |              |
| 8407.34.00       | Of a cylinder capacity exceeding 1 000 cm <sup>3</sup>                                       | 0            | A        | 5 %              |              |
| 8407.90.00       | Other engines                                                                                | 0            | A        | 10 %             |              |
| 84.08            | COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).     |              |          |                  |              |
| 8408.10          | Marine propulsion engines:                                                                   |              |          |                  |              |
| 8408.10.10       | Inboard engines of an output not exceeding 35 h.p.                                           | 0            | A        | FREE             |              |
| 8408.10.20       | Inboard engines of an output exceeding 35 h.p., with coil cooling system                     | 0            | A        | FREE             |              |
| 8408.10.30       | Outboard engines of an output not exceeding 40 h.p.                                          | 0            | A        | FREE             |              |



| Panama Code 2007 | Description                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8408.10.90       | Other                                                                                         | 0            | A        | FREE             |              |
| 8408.20.00       | Engines of a kind used for the propulsion of vehicles of Chapter 87                           | 0            | A        | 5 %              |              |
| 8408.90.00       | Other engines                                                                                 | 0            | A        | 3 %              |              |
| 84.09            | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08.      |              |          |                  |              |
| 8409.10.00       | Of aircraft engines                                                                           | 0            | A        | 5 %              |              |
| 8409.91.00       | Suitable for use solely or principally with spark-ignition internal combustion piston engines | 0            | A        | 5 %              |              |
| 8409.99          | Other:                                                                                        |              |          |                  |              |
| 8409.99.10       | Of inboard engines for marine propulsion, operating with a coil cooling system                | 0            | A        | 5 %              |              |
| 8409.99.90       | Other                                                                                         | 0            | A        | 3 %              |              |
| 84.10            | HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.                                    |              |          |                  |              |
| 8410.11.00       | Of an output not exceeding 1 000 kW                                                           | 0            | A        | 3 %              |              |
| 8410.12.00       | Of an output exceeding 1 000 kW but not exceeding 10 000 kW                                   | 0            | A        | 3 %              |              |
| 8410.13.00       | Of an output exceeding 10 000 kW                                                              | 0            | A        | 3 %              |              |
| 8410.90.00       | Parts, including regulators                                                                   | 0            | A        | 3 %              |              |
| 84.11            | TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES.                                          |              |          |                  |              |
| 8411.11.00       | Of a thrust not exceeding 25 kN                                                               | 0            | A        | 3 %              |              |
| 8411.12.00       | Of a thrust exceeding 25 kN                                                                   | 0            | A        | 3 %              |              |
| 8411.21.00       | Of an output not exceeding 1 100 kW                                                           | 0            | A        | 3 %              |              |
| 8411.22.00       | Of an output exceeding 1 100 kW                                                               | 0            | A        | 3 %              |              |
| 8411.81.00       | Of an output not exceeding 5 000 kW                                                           | 0            | A        | 3 %              |              |
| 8411.82.00       | Of an output exceeding 5 000 kW                                                               | 0            | A        | 3 %              |              |
| 8411.91.00       | Of turbo-jets or turbo-propellers                                                             | 0            | A        | 3 %              |              |
| 8411.99.00       | Other                                                                                         | 0            | A        | 3 %              |              |
| 84.12            | OTHER ENGINES AND MOTORS.                                                                     |              |          |                  |              |
| 8412.10.00       | Reaction engines other than turbo-jets                                                        | 0            | A        | 15 %             |              |
| 8412.21.00       | Linear acting (cylinders)                                                                     | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8412.29.00       | Other                                                                                       | 0            | A        | 3 %              |              |
| 8412.31.00       | Linear acting (cylinders)                                                                   | 0            | A        | 3 %              |              |
| 8412.39.00       | Other                                                                                       | 0            | A        | 3 %              |              |
| 8412.80          | Other:                                                                                      |              |          |                  |              |
| 8412.80.10       | Wind engines (windmills)                                                                    | 0            | A        | 5 %              |              |
| 8412.80.90       | Other                                                                                       | 0            | A        | 3 %              |              |
| 8412.90          | Parts:                                                                                      |              |          |                  |              |
| 8412.90.10       | For hydraulic or pneumatic engines and motors, linear acting (cylinders)                    | 0            | A        | 3 %              |              |
| 8412.90.20       | For wind engines (windmills)                                                                | 0            | A        | 5 %              |              |
| 8412.90.90       | Other                                                                                       | 0            | A        | 3 %              |              |
| 84.13            | PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE: LIQUID ELEVATORS.         |              |          |                  |              |
| 8413.11.00       | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 0            | A        | 15 %             |              |
| 8413.19.00       | Other                                                                                       | 0            | A        | 3 %              |              |
| 8413.20          | Hand pumps, other than those of subheading 8413.11 or 8413.19:                              |              |          |                  |              |
| 8413.20.10       | For agricultural purposes                                                                   | 0            | A        | FREE             |              |
| 8413.20.20       | For marine bilge systems                                                                    | 0            | A        | 5 %              |              |
| 8413.20.90       | Other                                                                                       | 0            | A        | 3 %              |              |
| 8413.30.00       | Fuel, lubricating or cooling medium pumps for internal combustion piston engines            | 0            | A        | 5 %              |              |
| 8413.40.00       | Concrete pumps                                                                              | 0            | A        | 3 %              |              |
| 8413.50          | Other reciprocating positive displacement pumps:                                            |              |          |                  |              |
| 8413.50.10       | For agricultural purposes                                                                   | 0            | A        | FREE             |              |
| 8413.50.20       | For marine bilge systems                                                                    | 0            | A        | 5 %              |              |
| 8413.50.90       | Other                                                                                       | 0            | A        | 3 %              |              |
| 8413.60          | Other rotary positive displacement pumps:                                                   |              |          |                  |              |
| 8413.60.10       | For agricultural purposes                                                                   | 0            | A        | FREE             |              |
| 8413.60.20       | For marine bilge systems                                                                    | 0            | A        | 5 %              |              |
| 8413.60.90       | Other                                                                                       | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8413.70          | Other centrifugal pumps:                                                                                                                             |              |          |                  |              |
| 8413.70.10       | For agricultural purposes                                                                                                                            | 0            | A        | FREE             |              |
| 8413.70.20       | For marine bilge systems                                                                                                                             | 0            | A        | 5 %              |              |
| 8413.70.90       | Other                                                                                                                                                | 0            | A        | 3 %              |              |
| 8413.81          | Pumps:                                                                                                                                               |              |          |                  |              |
| 8413.81.10       | For agricultural purposes                                                                                                                            | 0            | A        | FREE             |              |
| 8413.81.20       | For marine bilge systems                                                                                                                             | 0            | A        | 5 %              |              |
| 8413.81.90       | Other                                                                                                                                                | 0            | A        | 3 %              |              |
| 8413.82.00       | Liquid elevators                                                                                                                                     | 0            | A        | 3 %              |              |
| 8413.91.00       | Of pumps                                                                                                                                             | 0            | A        | FREE             |              |
| 8413.92.00       | Of liquid elevators                                                                                                                                  | 0            | A        | 3 %              |              |
| 84.14            | AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS. |              |          |                  |              |
| 8414.10.00       | Vacuum pumps                                                                                                                                         | 0            | A        | 3 %              |              |
| 8414.20.00       | Hand- or foot-operated air pumps                                                                                                                     | 0            | A        | 3 %              |              |
| 8414.30.00       | Compressors of a kind used in refrigerating equipment                                                                                                | 0            | A        | 3 %              |              |
| 8414.40.00       | Air compressors mounted on a wheeled chassis for towing                                                                                              | 0            | A        | 10 %             |              |
| 8414.51.00       | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W                              | 15           | E        | 10 %             |              |
| 8414.59.00       | Other                                                                                                                                                | 10           | E        | 3 %              |              |
| 8414.60.00       | Hoods having a maximum horizontal side not exceeding 120 cm                                                                                          | 10           | E        | 10 %             |              |
| 8414.80.00       | Other                                                                                                                                                | 0            | A        | 3 %              |              |
| 8414.90          | Parts:                                                                                                                                               |              |          |                  |              |
| 8414.90.10       | For fans of tariff subheading 8414.51.00                                                                                                             | 10           | E        | 15 %             |              |
| 8414.90.10A      | Only shrouds                                                                                                                                         | 0            | A        | 15 %             |              |
| 8414.90.90       | Other                                                                                                                                                | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.15            | AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.   |              |          |                  |              |
| 8415.10          | Window or wall types, self-contained or 'split-system':                                                                                                                                           |              |          |                  |              |
| 8415.10.10       | Unassembled or disassembled                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 8415.10.90       | Other                                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 8415.20.00       | Of a kind used for persons, in motor vehicles                                                                                                                                                     | 15           | E        | 5 %              |              |
| 8415.81.00       | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)                                                                                     | 15           | E        | 10 %             |              |
| 8415.82          | Other, incorporating a refrigerating unit:                                                                                                                                                        |              |          |                  |              |
| 8415.82.10       | Other, unassembled or disassembled                                                                                                                                                                | 15           | E        | 10 %             |              |
| 8415.82.90       | Other                                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 8415.83.00       | Not incorporating a refrigerating unit                                                                                                                                                            | 15           | E        | 10 %             |              |
| 8415.90          | Parts:                                                                                                                                                                                            |              |          |                  |              |
| 8415.90.10       | For use mainly with the motor vehicles of Chapter 87                                                                                                                                              | 0            | A        | 5 %              |              |
| 8415.90.20       | For use mainly with the goods of subheading 8415.83                                                                                                                                               | 0            | A        | 3 %              |              |
| 8415.90.90       | Other                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 84.16            | FURNACE BURNERS FOR LIQUID FUEL, OR FOR PULVERIZED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES. |              |          |                  |              |
| 8416.10          | Furnace burners for liquid fuel:                                                                                                                                                                  |              |          |                  |              |
| 8416.10.20       | For the sugar industry                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8416.10.90       | Other                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8416.20          | Other furnace burners, including combination burners:                                                                                                                                             |              |          |                  |              |
| 8416.20.10       | For the sugar industry                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8416.20.90       | Other                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8416.30.00       | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances used in homes                                                                            | 0            | A        | 15 %             |              |
| 8416.30.00A      | Only mechanical stokers fuelled with chaff or cereal residues                                                                                                                                     | 10           | E        | 15 %             |              |

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| 8416.90.00       | Parts                                                                                                                                                       | 0            | A        | 15 %             |              |
| 84.17            | INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.                                                                          |              |          |                  |              |
| 8417.10          | Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals:                                                         |              |          |                  |              |
| 8417.10.10       | Melting furnaces, including cupolas                                                                                                                         | 0            | A        | 3 %              |              |
| 8417.10.90       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 8417.20.00       | Bakery and biscuit ovens                                                                                                                                    | 10           | E        | 3 %              |              |
| 8417.80.00       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 8417.90          | Parts:                                                                                                                                                      |              |          |                  |              |
| 8417.90.10       | For furnaces for melting metals and metalliferous minerals, including cupolas                                                                               | 0            | A        | 3 %              |              |
| 8417.90.20       | For bakery and biscuit ovens                                                                                                                                | 0            | A        | 3 %              |              |
| 8417.90.90       | Other                                                                                                                                                       | 0            | A        | FREE             |              |
| 84.18            | REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15. |              |          |                  |              |
| 8418.10          | Combined refrigerator-freezers, fitted with separate external doors:                                                                                        |              |          |                  |              |
| 8418.10.11       | Unassembled or disassembled                                                                                                                                 | 15           | E        | 3 %              |              |
| 8418.10.19       | Other                                                                                                                                                       | 15           | E        | 10 %             |              |
| 8418.10.90       | Other                                                                                                                                                       | 15           | E        | 10 %             |              |
| 8418.21          | Compression-type:                                                                                                                                           |              |          |                  |              |
| 8418.21.11       | Unassembled or disassembled                                                                                                                                 | 15           | E        | 3 %              |              |
| 8418.21.19       | Other                                                                                                                                                       | 15           | E        | 10 %             |              |
| 8418.21.90       | Other                                                                                                                                                       | 15           | E        | 10 %             |              |
| 8418.29          | Other:                                                                                                                                                      |              |          |                  |              |
| 8418.29.10       | Unassembled or disassembled                                                                                                                                 | 15           | E        | 3 %              |              |
| 8418.29.90       | Other                                                                                                                                                       | 15           | E        | 15 %             |              |
| 8418.30          | Freezers of the chest type, not exceeding 800 litres capacity:                                                                                              |              |          |                  |              |
| 8418.30.11       | Unassembled or disassembled                                                                                                                                 | 15           | E        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8418.30.19       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 8418.30.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15           | E        | 3 %              |              |
| 8418.40          | Freezers of the upright type, not exceeding 900 litres capacity:                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 8418.40.11       | Unassembled or disassembled                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 15           | E        | 3 %              |              |
| 8418.40.19       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15           | E        | 3 %              |              |
| 8418.40.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15           | E        | 3 %              |              |
| 8418.50.00       | Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment                                                                                                                                                                                                                                                                                                                                                         | 15           | E        | 3 %              |              |
| 8418.61.00       | Heat pumps other than air conditioning machines of heading 84.15                                                                                                                                                                                                                                                                                                                                                                                                                                                | 10           | E        | 3 %              |              |
| 8418.61.00A      | Only compression-type units whose condensers are heat exchangers                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8418.69          | Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              |          |                  |              |
| 8418.69.10       | Other machines and equipment for making ice and ice cream                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10           | E        | 3 %              |              |
| 8418.69.21       | Unassembled or disassembled                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 15           | E        | 3 %              |              |
| 8418.69.29       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15           | E        | 3 %              |              |
| 8418.69.30       | Other milk coolers for farms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10           | E        | FREE             |              |
| 8418.69.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10           | E        | 3 %              |              |
| 8418.69.90A      | Only water coolers and coolers for other beverages                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 15           | E        | 3 %              |              |
| 8418.91.00       | Furniture designed to receive refrigerating or freezing equipment                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 8418.99.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 84.19            | MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS, AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; NON-ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS. |              |          |                  |              |
| 8419.11          | Instantaneous gas water heaters:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 8419.11.10       | Of a kind used for industrial purposes                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 15           | E        | FREE             |              |



| Panama Code 2007 | Description                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8419.11.20       | Other, disassembled                                                                            | 15           | E        | 5 %              |              |
| 8419.11.90       | Other                                                                                          | 15           | E        | 15 %             |              |
| 8419.19          | Other:                                                                                         |              |          |                  |              |
| 8419.19.10       | Of a kind used for industrial purposes                                                         | 10           | E        | FREE             |              |
| 8419.19.20       | Other, disassembled                                                                            | 10           | E        | 5 %              |              |
| 8419.19.90       | Other                                                                                          | 10           | E        | 15 %             |              |
| 8419.20.00       | Medical, surgical or laboratory sterilisers                                                    | 0            | A        | 3 %              |              |
| 8419.31          | For agricultural products:                                                                     |              |          |                  |              |
| 8419.31.10       | For the sugar industry                                                                         | 0            | A        | 3 %              |              |
| 8419.31.90       | Other                                                                                          | 0            | A        | 3 %              |              |
| 8419.31.90A      | Only hot-air driers for grains and vegetables                                                  | 10           | E        | 3 %              |              |
| 8419.32.00       | For wood, paper pulp, paper or paperboard                                                      | 0            | A        | 3 %              |              |
| 8419.32.00A      | Only hot-air driers for wood                                                                   | 10           | E        | 3 %              |              |
| 8419.39.00       | Other                                                                                          | 0            | A        | 3 %              |              |
| 8419.40.00       | Distilling or rectifying plant                                                                 | 0            | A        | FREE             |              |
| 8419.50.00       | Heat-exchange units                                                                            | 0            | A        | 3 %              |              |
| 8419.60.00       | Machinery for liquefying air or other gases                                                    | 0            | A        | 3 %              |              |
| 8419.81          | For making hot drinks or for cooking or heating food:                                          |              |          |                  |              |
| 8419.81.10       | Electrically operated                                                                          | 0            | A        | 3 %              |              |
| 8419.81.90       | Other                                                                                          | 0            | A        | 3 %              |              |
| 8419.89          | Other:                                                                                         |              |          |                  |              |
| 8419.89.10       | Roasting machinery                                                                             | 0            | A        | FREE             |              |
| 8419.89.20       | Machinery and plant for the paper industry                                                     | 0            | A        | 3 %              |              |
| 8419.89.30       | Other heating or cooling machinery, non-electric                                               | 0            | A        | FREE             |              |
| 8419.89.90       | Other                                                                                          | 0            | A        | 3 %              |              |
| 8419.90.00       | Parts                                                                                          | 0            | A        | 3 %              |              |
| 84.20            | CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR. |              |          |                  |              |
| 8420.10          | Calendering or other rolling machines:                                                         |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8420.10.10       | For hides and leather                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8420.10.20       | For repairing manuscripts or documents                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8420.10.90       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 8420.91.00       | Cylinders                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8420.99.00       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 84.21            | CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.                                                                                                                                                                                                                                                                 |              |          |                  |              |
| 8421.11.00       | Cream separators                                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8421.12          | Clothes-dryers:                                                                                                                                                                                                                                                                                                                                                                  |              |          |                  |              |
| 8421.12.11       | Unassembled or disassembled                                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8421.12.19       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 8421.12.90       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 8421.19          | Other:                                                                                                                                                                                                                                                                                                                                                                           |              |          |                  |              |
| 8421.19.10       | For extracting honey                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8421.19.90       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8421.21.00       | For filtering or purifying water                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8421.22.00       | For filtering or purifying beverages other than water                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8421.23.00       | Oil- or petrol-filters for internal combustion engines                                                                                                                                                                                                                                                                                                                           | 10           | C        | 10 %             |              |
| 8421.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8421.31.00       | Intake air filters for internal combustion engines                                                                                                                                                                                                                                                                                                                               | 10           | C        | 10 %             |              |
| 8421.39.00       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8421.91.00       | Of centrifuges, including centrifugal dryers                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8421.99.00       | Other                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 84.22            | DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT SHRINK-WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES. |              |          |                  |              |
| 8422.11.00       | Of the household type                                                                                                                                                                                                                                                                                                                                                            | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8422.19.00       | Other                                                                                                                                                                                                       | 10           | E        | 15 %             |              |
| 8422.20.00       | Machinery for cleaning or drying bottles or other containers                                                                                                                                                | 0            | A        | 3 %              |              |
| 8422.30          | Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages: |              |          |                  |              |
| 8422.30.10       | For aerating beverages                                                                                                                                                                                      | 0            | A        | FREE             |              |
| 8422.30.90       | Other                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8422.30.90A      | Only machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery           | 10           | E        | 3 %              |              |
| 8422.40.00       | Other packing or wrapping machinery (including heat shrink-wrapping machinery)                                                                                                                              | 10           | C        | 3 %              |              |
| 8422.40.00A      | Only manual use with self-contained electric motor                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8422.90.00       | Parts                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 84.23            | WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING OR CHECKING MACHINES; WEIGHTS FOR WEIGHING MACHINES OF ALL KINDS.                            |              |          |                  |              |
| 8423.10.00       | Personal weighing machines, including baby scales; household scales                                                                                                                                         | 5            | E        | 10 %             |              |
| 8423.20.00       | Scales for continuous weighing of goods on conveyors                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8423.30.00       | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales                                                                       | 0            | A        | 3 %              |              |
| 8423.81.00       | Having a maximum weighing capacity not exceeding 30 kg                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8423.82.00       | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg                                                                                                                               | 0            | A        | 3 %              |              |
| 8423.82.00A      | Only scales for weighing livestock                                                                                                                                                                          | 10           | E        | 3 %              |              |
| 8423.82.00B      | Only spring balances of a capacity not exceeding 200 kg                                                                                                                                                     | 10           | E        | 3 %              |              |
| 8423.89.00       | Other                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8423.90.00       | Weights for weighing machines of all kinds; parts of weighing machinery                                                                                                                                     | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.24            | MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES. |              |          |                  |              |
| 8424.10          | Fire extinguishers, whether or not charged:                                                                                                                                                                                                                        |              |          |                  |              |
| 8424.10.10       | Charged                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 8424.10.20       | Not charged                                                                                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 8424.20.00       | Spray guns and similar appliances                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8424.30          | Steam or sandblasting machines and similar jet projecting machines:                                                                                                                                                                                                |              |          |                  |              |
| 8424.30.10       | Steam blasting machines                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8424.30.90       | Other                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8424.81.00       | Agricultural or horticultural                                                                                                                                                                                                                                      | —            | A        | FREE             |              |
| 8424.89          | Other:                                                                                                                                                                                                                                                             |              |          |                  |              |
| 8424.89.10       | Of a kind used in agriculture                                                                                                                                                                                                                                      | 0            | A        | FREE             |              |
| 8424.89.90       | Other                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8424.90          | Parts:                                                                                                                                                                                                                                                             |              |          |                  |              |
| 8424.90.10       | For appliances of a kind used in agriculture                                                                                                                                                                                                                       | —            | A        | FREE             |              |
| 8424.90.20       | For fire extinguishers                                                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8424.90.91       | Nozzles and mounts for sprayers                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8424.90.99       | Other                                                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 8424.90.99A      | Only for sprayers (other than of pharmaceutical products)                                                                                                                                                                                                          | 15           | C        | 15 %             |              |
| 84.25            | PULLEY TACKLE AND HOIST OTHER THAN SKIP HOIST; WINCHES AND CAPSTANS; JACKS.                                                                                                                                                                                        |              |          |                  |              |
| 8425.11          | Powered by electric motor:                                                                                                                                                                                                                                         |              |          |                  |              |
| 8425.11.10       | Marine davits                                                                                                                                                                                                                                                      | 0            | A        | 5 %              |              |
| 8425.11.90       | Other                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8425.19          | Other:                                                                                                                                                                                                                                                             |              |          |                  |              |
| 8425.19.10       | Marine davits                                                                                                                                                                                                                                                      | 0            | A        | 5 %              |              |
| 8425.19.90       | Other                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |

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| 8425.31          | Powered by electric motor:                                                                                                      |              |          |                  |              |
| 8425.31.10       | Marine winches and capstans                                                                                                     | 0            | A        | 5 %              |              |
| 8425.31.20       | Pit-head winding gear; winches especially designed for use underground                                                          | 0            | A        | 10 %             |              |
| 8425.31.90       | Other                                                                                                                           | 0            | A        | 3 %              |              |
| 8425.39          | Other:                                                                                                                          |              |          |                  |              |
| 8425.39.10       | Marine winches and capstans                                                                                                     | 0            | A        | 5 %              |              |
| 8425.39.20       | Pit-head winding gear; winches especially designed for use underground                                                          | 0            | A        | 10 %             |              |
| 8425.39.90       | Other                                                                                                                           | 0            | A        | 3 %              |              |
| 8425.41.00       | Fixed hoists for raising vehicles, of a type used in garages                                                                    | 0            | A        | 10 %             |              |
| 8425.42.00       | Other jacks and hoists, hydraulic                                                                                               | 0            | A        | 3 %              |              |
| 8425.49.00       | Other                                                                                                                           | 0            | A        | 3 %              |              |
| 84.26            | SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE. |              |          |                  |              |
| 8426.11.00       | Overhead travelling cranes on fixed support                                                                                     | 0            | A        | 3 %              |              |
| 8426.12.00       | Mobile lifting frames on tyres and straddle carriers                                                                            | 0            | A        | 3 %              |              |
| 8426.19.00       | Other                                                                                                                           | 0            | A        | 3 %              |              |
| 8426.20.00       | Tower cranes                                                                                                                    | 0            | A        | 10 %             |              |
| 8426.30.00       | Portal or pedestal jib cranes                                                                                                   | 0            | A        | 5 %              |              |
| 8426.41.00       | On tyres                                                                                                                        | 0            | A        | 10 %             |              |
| 8426.49.00       | Other                                                                                                                           | 0            | A        | 10 %             |              |
| 8426.91.00       | Designed for mounting on road vehicles                                                                                          | 0            | A        | 10 %             |              |
| 8426.99.00       | Other                                                                                                                           | 0            | A        | 10 %             |              |
| 84.27            | FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.                                                 |              |          |                  |              |
| 8427.10.00       | Self-propelled trucks powered by an electric motor                                                                              | 0            | A        | FREE             |              |
| 8427.20.00       | Other self-propelled trucks                                                                                                     | 0            | A        | FREE             |              |
| 8427.90.00       | Other trucks                                                                                                                    | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.28            | OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING (FOR EXAMPLE: LIFTS, ESCALATORS, CONVEYERS, TELEFERICS).                                    |              |          |                  |              |
| 8428.10.00       | Lifts and skip hoists                                                                                                                                   | 0            | A        | 3 %              |              |
| 8428.20.00       | Pneumatic elevators and conveyors                                                                                                                       | 0            | A        | 3 %              |              |
| 8428.31.00       | Specially designed for underground use                                                                                                                  | 0            | A        | 10 %             |              |
| 8428.32.00       | Other, bucket type                                                                                                                                      | 0            | A        | 3 %              |              |
| 8428.33.00       | Other, belt type                                                                                                                                        | 0            | A        | 3 %              |              |
| 8428.39.00       | Other                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8428.40.00       | Escalators and moving walkways                                                                                                                          | 0            | A        | 10 %             |              |
| 8428.60.00       | Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways                                                                       | 0            | A        | 10 %             |              |
| 8428.90          | Other machinery:                                                                                                                                        |              |          |                  |              |
| 8428.90.10       | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment                                          | 0            | A        | 10 %             |              |
| 8428.90.90       | Other                                                                                                                                                   | 0            | A        | 3 %              |              |
| 84.29            | SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS. |              |          |                  |              |
| 8429.11.00       | Track laying                                                                                                                                            | 0            | A        | 3 %              |              |
| 8429.19.00       | Other                                                                                                                                                   | 0            | A        | 10 %             |              |
| 8429.20.00       | Graders and levellers                                                                                                                                   | 0            | A        | 5 %              |              |
| 8429.30.00       | Scrapers                                                                                                                                                | 0            | A        | 10 %             |              |
| 8429.40.00       | Tamping machines and road rollers                                                                                                                       | 0            | A        | 10 %             |              |
| 8429.51.00       | Front-end shovel loaders                                                                                                                                | 0            | A        | 3 %              |              |
| 8429.52          | Machinery with a 360° revolving superstructure                                                                                                          |              |          |                  |              |
| 8429.52.10       | Backhoes, shovels, clamshells and draglines                                                                                                             | 0            | A        | 5 %              |              |
| 8429.52.90       | Other                                                                                                                                                   | 0            | A        | 5 %              |              |
| 8429.59          | Other:                                                                                                                                                  |              |          |                  |              |
| 8429.59.10       | Backhoes, shovels, clamshells and draglines                                                                                                             | 0            | A        | 3 %              |              |
| 8429.59.90       | Other                                                                                                                                                   | 0            | A        | 3 %              |              |



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| 84.30            | OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS. |              |          |                  |              |
| 8430.10.00       | Pile-drivers and pile extractors                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8430.20.00       | Snow-ploughs and snow-blowers                                                                                                                                                                              | 0            | A        | 10 %             |              |
| 8430.31.00       | Self-propelled                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8430.39.00       | Other                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8430.41.00       | Self-propelled                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8430.49.00       | Other                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8430.50.00       | Other machinery, self-propelled                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8430.61.00       | Tamping or compacting machinery                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8430.69          | Other                                                                                                                                                                                                      |              |          |                  |              |
| 8430.69.10       | Scrapers                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 8430.69.90       | Other                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 84.31            | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30.                                                                                                                |              |          |                  |              |
| 8431.10          | Of machinery of heading 84.25:                                                                                                                                                                             |              |          |                  |              |
| 8431.10.10       | For marine apparatus                                                                                                                                                                                       | 0            | A        | 5 %              |              |
| 8431.10.90       | Other                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8431.20.00       | Of machinery of heading 84.27                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8431.31.00       | Of lifts, skip hoists or escalators                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8431.39.00       | Other                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8431.41.00       | Buckets, shovels, grabs and grips                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8431.42.00       | Bulldozer or angledozer blades                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8431.43.00       | Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49                                                                                                                                    | 0            | A        | 5 %              |              |
| 8431.49.00       | Other                                                                                                                                                                                                      | 0            | A        | 5 %              |              |
| 84.32            | OTHER AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.                                                                                |              |          |                  |              |

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| 8432.10.00       | Ploughs                                                                                                                                                                                                               | 10           | E        | FREE             |              |
| 8432.21.00       | Disc harrows                                                                                                                                                                                                          | 10           | E        | FREE             |              |
| 8432.29.00       | Other                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8432.30.00       | Seeders, planters and transplanters                                                                                                                                                                                   | 0            | A        | FREE             |              |
| 8432.40.00       | Manure spreaders and fertiliser distributors                                                                                                                                                                          | 0            | A        | FREE             |              |
| 8432.80.00       | Other machinery                                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 8432.90.00       | Parts                                                                                                                                                                                                                 | —            | A        | FREE             |              |
| 84.33            | HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37. |              |          |                  |              |
| 8433.11.00       | Powered, with the cutting device rotating in a horizontal plane                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8433.19.00       | Other                                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8433.20.00       | Mowers, including cutter bars for tractor mounting                                                                                                                                                                    | 0            | A        | FREE             |              |
| 8433.30.00       | Other haymaking machinery                                                                                                                                                                                             | 0            | A        | FREE             |              |
| 8433.40.00       | Straw or fodder balers, including pick-up balers                                                                                                                                                                      | 0            | A        | FREE             |              |
| 8433.51.00       | Combine harvester-threshers                                                                                                                                                                                           | 0            | A        | FREE             |              |
| 8433.52.00       | Other threshing machinery                                                                                                                                                                                             | 0            | A        | FREE             |              |
| 8433.53.00       | Root or tuber harvesting machines                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 8433.59.00       | Other                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8433.60.00       | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce                                                                                                                                   | —            | A        | FREE             |              |
| 8433.90          | Parts:                                                                                                                                                                                                                |              |          |                  |              |
| 8433.90.10       | Of lawn mowers                                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 8433.90.90       | Other                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 84.34            | MILKING MACHINES AND DAIRY MACHINERY.                                                                                                                                                                                 |              |          |                  |              |
| 8434.10.00       | Milking machines                                                                                                                                                                                                      | 0            | A        | FREE             |              |
| 8434.20.00       | Dairy machinery                                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 8434.90.00       | Parts                                                                                                                                                                                                                 | 0            | A        | FREE             |              |

| Panama Code 2007 | Description                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.35            | PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.                                                                               |              |          |                  |              |
| 8435.10          | Machinery:                                                                                                                                                                                       |              |          |                  |              |
| 8435.10.10       | Juice extractors                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8435.10.21       | For apples, pears or grapes                                                                                                                                                                      | 0            | A        | FREE             |              |
| 8435.10.29       | Other                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8435.10.90       | Other                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 8435.90          | Parts:                                                                                                                                                                                           |              |          |                  |              |
| 8435.90.10       | For juice extractors                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8435.90.20       | For fruit presses (other than for apples, pears or grapes)                                                                                                                                       | 0            | A        | 3 %              |              |
| 8435.90.90       | Other                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 84.36            | OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS. |              |          |                  |              |
| 8436.10.00       | Machinery for preparing animal feedingstuffs                                                                                                                                                     | 0            | A        | FREE             |              |
| 8436.21          | Poultry incubators and brooders:                                                                                                                                                                 |              |          |                  |              |
| 8436.21.10       | Incubators                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8436.21.20       | Brooders                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8436.29          | Other:                                                                                                                                                                                           |              |          |                  |              |
| 8436.29.10       | Poultry plucking machines                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8436.29.20       | Rearing and laying units or batteries                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8436.29.90       | Other                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 8436.80          | Other machinery:                                                                                                                                                                                 |              |          |                  |              |
| 8436.80.10       | Bee-keeping machines                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8436.80.90       | Other                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 8436.91          | Of poultry-keeping machinery or poultry incubators and brooders:                                                                                                                                 |              |          |                  |              |
| 8436.91.10       | For brooders and laying units                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8436.91.20       | For incubators and plucking machines                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8436.91.90       | Other                                                                                                                                                                                            | 0            | A        | FREE             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                           | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8436.99          | Other:                                                                                                                                                                                                                                |              |          |                  |              |
| 8436.99.10       | For bee-keeping machines                                                                                                                                                                                                              | 0            | A        | 10 %             |              |
| 8436.99.90       | Other                                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 84.37            | MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY.            |              |          |                  |              |
| 8437.10.00       | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables                                                                                                                                                  | —            | A        | FREE             |              |
| 8437.80.00       | Other machines and apparatus                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8437.80.00A      | Only hammer-type crushing machines for cereals                                                                                                                                                                                        | 10           | E        | 3 %              |              |
| 8437.80.00B      | Only grain mixing machines                                                                                                                                                                                                            | 10           | E        | 3 %              |              |
| 8437.90.00       | Parts                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 84.38            | MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL FAT OR FIXED VEGETABLE FATS OR OILS. |              |          |                  |              |
| 8438.10.00       | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products                                                                                                                                         | 0            | A        | 3 %              |              |
| 8438.20.00       | Machinery for the manufacture of confectionery, cocoa or chocolate                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8438.30.00       | Machinery for sugar manufacture                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8438.40.00       | Brewery machinery                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 8438.50          | Machinery for the preparation of meat or poultry:                                                                                                                                                                                     |              |          |                  |              |
| 8438.50.10       | Meat mincing or cutting machines                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8438.50.90       | Other                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8438.60.00       | Machinery for the preparation of fruits, nuts or vegetables (wild or otherwise)                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8438.60.00A      | Only fruit pulpers                                                                                                                                                                                                                    | 10           | E        | 3 %              |              |
| 8438.80          | Other machinery:                                                                                                                                                                                                                      |              |          |                  |              |
| 8438.80.10       | For the preparation of fish, crustaceans or molluscs                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8438.80.90       | Other                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8438.90.00       | Parts                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.39            | MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.                                                                                                                                                                                                                                                                                                 |              |          |                  |              |
| 8439.10.00       | Machinery for making pulp of fibrous cellulosic material                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8439.20.00       | Machinery for making paper or paperboard                                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8439.30.00       | Machinery for finishing paper or paperboard                                                                                                                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8439.91.00       | Of machinery for making pulp of fibrous cellulosic material                                                                                                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8439.99.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 84.40            | BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES.                                                                                                                                                                                                                                                                                                                                                  |              |          |                  |              |
| 8440.10.00       | Machinery                                                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8440.90.00       | Parts                                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 84.41            | OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.                                                                                                                                                                                                                                                                                                     |              |          |                  |              |
| 8441.10.00       | Cutting machines                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8441.20.00       | Machines for making bags, sacks or envelopes                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8441.30.00       | Machines for making boxes, tubes, drums or similar containers, other than by moulding                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8441.40.00       | Machines for moulding articles in paper pulp, paper or paperboard                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8441.80.00       | Other machines and apparatus                                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8441.90.00       | Parts                                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 84.42            | MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS 84.56 TO 84.65), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED). |              |          |                  |              |
| 8442.30.00       | Machinery, apparatus and equipment                                                                                                                                                                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8442.40.00       | Parts of these machines, apparatus or equipment                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8442.50.00       | Plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.43            | PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES.                                                              |              |          |                  |              |
| 8443.11.00       | Offset printing machinery, reel fed                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8443.12.00       | Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm × 36 cm, unfolded)                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8443.13.00       | Other offset printing machines and equipment                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8443.14.00       | Letterpress printing machinery, reel fed, excluding flexographic printing                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8443.15.00       | Letterpress printing machinery, other than reel fed, excluding flexographic printing                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8443.16.00       | Flexographic printing machinery                                                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8443.17.00       | Gravure printing machinery                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8443.19.00       | Other                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8443.31.00       | Machines which perform two or more of the following functions: printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network                                                                                                | 0            | A        | 5 %              |              |
| 8443.32          | Other, capable of connecting to an automatic data-processing machine or to a network:                                                                                                                                                                                                    |              |          |                  |              |
| 8443.32.10       | Teleprinters                                                                                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8443.32.90       | Other                                                                                                                                                                                                                                                                                    | 0            | A        | 5 %              |              |
| 8443.39.00       | Other                                                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 8443.91.00       | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42                                                                                                                                               | 0            | A        | 3 %              |              |
| 8443.99.00       | Other                                                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 8444.00.00       | MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 84.45            | MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADINGS 84.46 OR 84.47. |              |          |                  |              |
| 8445.11.00       | Carding machines                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8445.12.00       | Combing machines                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8445.13.00       | Drawing or roving machines                                                                                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8445.19          | Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 8445.19.10       | Cotton gins                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0            | A        | FREE             |              |
| 8445.19.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8445.20.00       | Textile spinning machines                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8445.30.00       | Textile doubling or twisting machines                                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8445.40.00       | Textile winding (including weft-winding) or reeling machines                                                                                                                                                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8445.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 84.46            | WEAVING MACHINES (LOOMS).                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |          |                  |              |
| 8446.10.00       | For weaving fabrics of a width not exceeding 30 cm                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8446.21.00       | Power looms                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8446.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8446.30.00       | For weaving fabrics of a width exceeding 30 cm, shuttleless type                                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 84.47            | KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING.                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 8447.11.00       | With cylinder diameter not exceeding 165 mm                                                                                                                                                                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8447.12.00       | With cylinder diameter exceeding 165 mm                                                                                                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8447.20.00       | Flat knitting machines; stitch-bonding machines                                                                                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8447.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 84.48            | AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.44, 84.45, 84.46 or 84.47 (FOR EXAMPLE: DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADINGS 84.44, 84.45, 84.46 AND 84.47 (FOR EXAMPLE: SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES). |              |          |                  |              |
| 8448.11.00       | Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8448.19.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |

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| 8448.20.00       | Parts and accessories of machines of heading 84.44 or of their auxiliary machinery                                                                           | 0            | A        | 3 %              |              |
| 8448.31.00       | Card clothing                                                                                                                                                | 0            | A        | 3 %              |              |
| 8448.32.00       | Of machines for preparing textile fibres, other than card clothing                                                                                           | 0            | A        | 3 %              |              |
| 8448.33.00       | Spindles, spindle flyers, spinning rings and ring travellers                                                                                                 | 0            | A        | 3 %              |              |
| 8448.39.00       | Other                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8448.42.00       | Reeds for looms, healds and heald-frames                                                                                                                     | 0            | A        | 3 %              |              |
| 8448.49.00       | Other                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8448.51.00       | Sinkers, needles and other articles used in forming stitches                                                                                                 | 0            | A        | 3 %              |              |
| 8448.59.00       | Other                                                                                                                                                        | 0            | A        | 3 %              |              |
| 84.49            | MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS. |              |          |                  |              |
| 8449.00.10       | Machinery                                                                                                                                                    | 0            | A        | 15 %             |              |
| 8449.00.90       | Parts                                                                                                                                                        | 0            | A        | 15 %             |              |
| 84.50            | HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.                                                                      |              |          |                  |              |
| 8450.11          | Fully automatic machines:                                                                                                                                    |              |          |                  |              |
| 8450.11.10       | Unassembled or disassembled                                                                                                                                  | 15           | E        | 3 %              |              |
| 8450.11.90       | Other                                                                                                                                                        | 15           | E        | 10 %             |              |
| 8450.12          | Other machines, with built-in centrifugal drier:                                                                                                             |              |          |                  |              |
| 8450.12.10       | Unassembled or disassembled                                                                                                                                  | 15           | E        | 3 %              |              |
| 8450.12.90       | Other                                                                                                                                                        | 15           | E        | 10 %             |              |
| 8450.19          | Other:                                                                                                                                                       |              |          |                  |              |
| 8450.19.10       | Unassembled or disassembled                                                                                                                                  | 15           | E        | 3 %              |              |
| 8450.19.90       | Other                                                                                                                                                        | 15           | E        | 15 %             |              |
| 8450.20.00       | Machines, each of a dry linen capacity exceeding 10 kg                                                                                                       | 0            | A        | 15 %             |              |
| 8450.90.00       | Parts                                                                                                                                                        | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.51            | MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS. |              |          |                  |              |
| 8451.10.00       | Dry-cleaning machines                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8451.21          | Each of a dry linen capacity not exceeding 10 kg:                                                                                                                                                                                                                                                                                                                                                                                                                             |              |          |                  |              |
| 8451.21.10       | Unassembled or disassembled                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 15           | E        | 3 %              |              |
| 8451.21.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 15           | E        | 15 %             |              |
| 8451.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8451.30          | Ironing machines and presses (including fusing presses):                                                                                                                                                                                                                                                                                                                                                                                                                      |              |          |                  |              |
| 8451.30.10       | Wooden presses                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 8451.30.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8451.40.00       | Washing, bleaching or dyeing machines                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8451.50.00       | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics                                                                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8451.80.00       | Other machines and apparatus                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8451.90.00       | Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 84.52            | SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 8452.10.00       | Sewing machines of the household type                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8452.21.00       | Automatic units                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8452.29          | Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |          |                  |              |
| 8452.29.10       | Machines for sewing sacks and bags of a kind used for packing agricultural produce                                                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | FREE             |              |
| 8452.29.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8452.30.00       | Sewing machine needles                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8452.40          | Furniture, bases and covers for sewing machines and parts thereof:                                                                                                                                                                                                                                                                                                                                                                                                            |              |          |                  |              |
| 8452.40.10       | Furniture                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 15           | E        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8452.40.90       | Other, including parts                                                                                                                                                                                     | 15           | E        | 3 %              |              |
| 8452.90.00       | Other parts of sewing machines                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 84.53            | MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES.                          |              |          |                  |              |
| 8453.10.00       | Machinery for preparing, tanning or working hides, skins or leather                                                                                                                                        | 0            | A        | 3 %              |              |
| 8453.20.00       | Machinery for making or repairing footwear                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8453.80.00       | Other machines and apparatus                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8453.90.00       | Parts                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 84.54            | CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.                                                                                                 |              |          |                  |              |
| 8454.10.00       | Converters                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8454.20.00       | Ingot moulds and ladles                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8454.30.00       | Casting machines                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8454.90          | Parts:                                                                                                                                                                                                     |              |          |                  |              |
| 8454.90.10       | Of converters                                                                                                                                                                                              | 0            | A        | FREE             |              |
| 8454.90.90       | Other                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 84.55            | METAL-ROLLING MILLS AND ROLLS THEREFOR.                                                                                                                                                                    |              |          |                  |              |
| 8455.10.00       | Tube mills                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8455.21.00       | Hot or combination hot and cold rolling mills                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8455.22.00       | For cold rolling                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8455.30.00       | Rolls for rolling mills                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8455.90.00       | Other parts                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 84.56            | MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES. |              |          |                  |              |
| 8456.10.00       | Operated by laser or other light or photon beam processes                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8456.20.00       | Operated by ultrasonic processes                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8456.30.00       | Operated by electro-discharge processes                                                                                                                                                                    | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8456.90.00       | Other                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 84.57            | MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL.                                                                                                                                                  |              |          |                  |              |
| 8457.10.00       | Machining centres                                                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8457.20.00       | Single-station machines                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8457.30.00       | Multi-station machines                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 84.58            | LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL.                                                                                                                                                                                                                  |              |          |                  |              |
| 8458.11.00       | Numerically controlled                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8458.19.00       | Other                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8458.91.00       | Numerically controlled                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8458.99.00       | Other                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 84.59            | MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58.                                                                            |              |          |                  |              |
| 8459.10.00       | Way-type unit head machines                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8459.21.00       | Numerically controlled                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8459.29.00       | Other                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8459.31.00       | Numerically controlled                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8459.39.00       | Other                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8459.40.00       | Other boring machines                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8459.51.00       | Numerically controlled                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8459.59.00       | Other                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8459.61.00       | Numerically controlled                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8459.69.00       | Other                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8459.70.00       | Other tapping or threading machines                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 84.60            | MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8460.11.00       | Numerically controlled                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8460.19.00       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8460.21.00       | Numerically controlled                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8460.29.00       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8460.31.00       | Numerically controlled                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8460.39.00       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8460.40.00       | Honing or lapping machines                                                                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8460.90.00       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 84.61            | MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED.                                                                   |              |          |                  |              |
| 8461.20.00       | Shaping or slotting machines                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8461.30.00       | Broaching machines                                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8461.40.00       | Gear-cutting, gear-grinding or gear-finishing machines                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8461.50.00       | Sawing or cutting-off machines                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8461.90          | Other:                                                                                                                                                                                                                                                                                           |              |          |                  |              |
| 8461.90.10       | Planing machines                                                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8461.90.90       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 84.62            | MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE. |              |          |                  |              |
| 8462.10.00       | Forging or die-stamping machines (including presses) and hammers                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8462.21.00       | Numerically controlled                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8462.29.00       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8462.31.00       | Numerically controlled                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8462.39.00       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8462.41.00       | Numerically controlled                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8462.49.00       | Other                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8462.91.00       | Hydraulic presses                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8462.99.00       | Other                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 84.63            | OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL.                                                                                                                                                                                        |              |          |                  |              |
| 8463.10.00       | Draw-benches for bars, tubes, profiles, wire or the like                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8463.20.00       | Thread-rolling machines                                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8463.30          | Machines for working wire                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 8463.30.10       | For making nails                                                                                                                                                                                                                                                                             | 0            | A        | FREE             |              |
| 8463.30.90       | Other                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8463.90.00       | Other                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 84.64            | MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.                                                                                                                                                                    |              |          |                  |              |
| 8464.10.00       | Sawing machines                                                                                                                                                                                                                                                                              | 0            | A        | FREE             |              |
| 8464.20.00       | Grinding or polishing machines                                                                                                                                                                                                                                                               | 0            | A        | FREE             |              |
| 8464.90.00       | Other                                                                                                                                                                                                                                                                                        | 0            | A        | FREE             |              |
| 84.65            | MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.                                                                                                                 |              |          |                  |              |
| 8465.10.00       | Machines which can carry out different types of machining operations without tool change between such operations                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8465.91.00       | Sawing machines                                                                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8465.92.00       | Planing, milling or moulding (by cutting) machines                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8465.93.00       | Grinding, sanding or polishing machines                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8465.94.00       | Bending or assembling machines                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8465.95.00       | Drilling or morticing machines                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8465.96.00       | Splitting, slicing or paring machines                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8465.99.00       | Other                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 84.66            | PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8466.10.00       | Tool holders and self-opening dieheads                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8466.20.00       | Work holders                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8466.30.00       | Dividing heads and other special attachments for machine-tools                                                                                                                               | 0            | A        | 3 %              |              |
| 8466.91.00       | For machines of heading 84.64                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8466.92.00       | For machines of heading 84.65                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8466.93.00       | For machines of headings 84.56 to 84.61                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8466.94.00       | For machines of heading 84.62 or 84.63                                                                                                                                                       | 0            | A        | 3 %              |              |
| 84.67            | TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR.                                                                                   |              |          |                  |              |
| 8467.11.00       | Rotary type (including combined rotary-percussion)                                                                                                                                           | 0            | A        | 10 %             |              |
| 8467.19.00       | Other                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 8467.21.00       | Drills of all kinds                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8467.22.00       | Saws                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8467.29.00       | Other                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 8467.81.00       | Chainsaws                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 8467.89.00       | Other                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 8467.91.00       | Of chainsaws                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8467.92.00       | Of pneumatic tools                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8467.99.00       | Other                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 84.68            | MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING. |              |          |                  |              |
| 8468.10.00       | Hand-held blow pipes                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8468.20.00       | Other gas-operated machinery and apparatus                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8468.80.00       | Other machines and apparatus                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8468.90.00       | Parts                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 84.69            | TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES.                                                                                                                  |              |          |                  |              |
| 8469.00.10       | Automatic typewriters and word-processing machines                                                                                                                                           | 0            | A        | 3 %              |              |
| 8469.00.20       | Other typewriters, whether or not electric                                                                                                                                                   | 0            | A        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.70            | CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS. |              |          |                  |              |
| 8470.10.00       | Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions                                                                                | 0            | A        | 5 %              |              |
| 8470.21          | Incorporating a printing device:                                                                                                                                                                                                                                       |              |          |                  |              |
| 8470.21.10       | With battery charger circuit                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8470.21.90       | Other                                                                                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 8470.29          | Other:                                                                                                                                                                                                                                                                 |              |          |                  |              |
| 8470.29.10       | With battery charger circuit                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8470.29.90       | Other                                                                                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 8470.30.00       | Other calculating machines                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 8470.50.00       | Cash registers                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8470.90.00       | Other                                                                                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 84.71            | AUTOMATIC DATA-PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.                                            |              |          |                  |              |
| 8471.30.00       | Portable digital automatic data processing machines, weighing no more than 10 kg, consisting of at least a central processing unit, a keyboard and a display                                                                                                           | 0            | A        | 5 %              |              |
| 8471.41.00       | Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined                                                                                                                                                | 0            | A        | 5 %              |              |
| 8471.49.00       | Other, presented in the form of systems                                                                                                                                                                                                                                | 0            | A        | 5 %              |              |
| 8471.50.00       | Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit                                                                     | 0            | A        | 5 %              |              |
| 8471.60.00       | Input or output units, whether or not containing storage units in the same housing                                                                                                                                                                                     | 0            | A        | 5 %              |              |
| 8471.70.00       | Storage units                                                                                                                                                                                                                                                          | 0            | A        | 5 %              |              |
| 8471.80.00       | Other units of automatic data processing machines                                                                                                                                                                                                                      | 0            | A        | 5 %              |              |
| 8471.90.00       | Other                                                                                                                                                                                                                                                                  | 0            | A        | 5 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
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| 84.72            | OTHER OFFICE MACHINES AND EQUIPMENT (FOR EXAMPLE: HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR COIN-WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).                                                                                                         |              |          |                  |              |
| 8472.10.00       | Duplicating machines, including mimeographs                                                                                                                                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 8472.30.00       | Machines for sorting or folding mail or for inserting mail in envelopes or wrappers, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 8472.90          | Other:                                                                                                                                                                                                                                                                                                                                                                                   |              |          |                  |              |
| 8472.90.10       | Automatic banknote dispensers (automatic tellers)                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 5 %              |              |
| 8472.90.90       | Other                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 84.73            | PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72.                                                                                                                                                                                                                                  |              |          |                  |              |
| 8473.10          | Parts and accessories of the machines of heading 84.69:                                                                                                                                                                                                                                                                                                                                  |              |          |                  |              |
| 8473.10.10       | Of tariff subheading 8469.11.00 and 8469.12.00                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8473.10.90       | Other                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 8473.21.00       | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8473.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8473.30.00       | Parts and accessories of the machines of heading 84.71                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8473.40.00       | Parts and accessories of the machines of heading 84.72                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 8473.50.00       | Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72                                                                                                                                                                                                                                                                               | 0            | A        | 15 %             |              |
| 84.74            | MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND. |              |          |                  |              |
| 8474.10.00       | Sorting, screening, separating or washing machines                                                                                                                                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 8474.20.00       | Crushing or grinding machines                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8474.31.00       | Concrete or mortar mixers                                                                                                                                              | 0            | A        | 3 %              |              |
| 8474.31.00A      | Only of a capacity not exceeding 0,36 m <sup>3</sup>                                                                                                                   | 10           | E        | 3 %              |              |
| 8474.32.00       | Machinery for mixing mineral substances with bitumen                                                                                                                   | 0            | A        | 3 %              |              |
| 8474.39.00       | Other                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8474.80.00       | Other machines and apparatus                                                                                                                                           | 0            | A        | 3 %              |              |
| 8474.90.00       | Parts                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 84.75            | MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE. |              |          |                  |              |
| 8475.10.00       | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes                                                                | 0            | A        | FREE             |              |
| 8475.21.00       | Machines for making optical fibres and preforms thereof                                                                                                                | 0            | A        | FREE             |              |
| 8475.29.00       | Other                                                                                                                                                                  | 0            | A        | FREE             |              |
| 8475.90.00       | Parts                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 84.76            | AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCLUDING MONEY-CHANGING MACHINES.                                          |              |          |                  |              |
| 8476.21.00       | Incorporating heating or refrigerating devices                                                                                                                         | 15           | E        | 15 %             |              |
| 8476.29.00       | Other                                                                                                                                                                  | 15           | E        | 15 %             |              |
| 8476.81.00       | Incorporating heating or refrigerating devices                                                                                                                         | 15           | E        | 15 %             |              |
| 8476.89.00       | Other                                                                                                                                                                  | 15           | E        | 15 %             |              |
| 8476.90.00       | Parts                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 84.77            | MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.                 |              |          |                  |              |
| 8477.10.00       | Injection-moulding machines                                                                                                                                            | 0            | A        | 3 %              |              |
| 8477.20.00       | Extruders                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8477.30.00       | Blow-moulding machines                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8477.40.00       | Vacuum-moulding machines and other thermoforming machines                                                                                                              | 0            | A        | 3 %              |              |
| 8477.51.00       | For moulding or retreading pneumatic tyres or for moulding or forming inner tubes                                                                                      | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8477.59.00       | Other                                                                                                                            | 0            | A        | 3 %              |              |
| 8477.80.00       | Other machines and apparatus                                                                                                     | 0            | A        | 3 %              |              |
| 8477.90.00       | Parts                                                                                                                            | 0            | A        | 3 %              |              |
| 84.78            | MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.                 |              |          |                  |              |
| 8478.10.00       | Machinery                                                                                                                        | 0            | A        | 3 %              |              |
| 8478.90.00       | Parts                                                                                                                            | 0            | A        | 3 %              |              |
| 84.79            | MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.             |              |          |                  |              |
| 8479.10.00       | Machinery for civil engineering, building or the like                                                                            | 0            | A        | 10 %             |              |
| 8479.20.00       | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils                                            | 0            | A        | 3 %              |              |
| 8479.30.00       | Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork | 0            | A        | 3 %              |              |
| 8479.40.00       | Rope or cable-making machines                                                                                                    | 0            | A        | 3 %              |              |
| 8479.50.00       | Industrial robots, not elsewhere specified or included                                                                           | 0            | A        | 3 %              |              |
| 8479.60.00       | Evaporative air coolers                                                                                                          | 0            | A        | 10 %             |              |
| 8479.81.00       | For treating metal, including electric wire coil-winders                                                                         | 0            | A        | 3 %              |              |
| 8479.82          | Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:                        |              |          |                  |              |
| 8479.82.10       | Machinery for given industries                                                                                                   | 0            | A        | 3 %              |              |
| 8479.82.20       | Other machinery of general use                                                                                                   | 0            | A        | FREE             |              |
| 8479.82.90       | Other                                                                                                                            | 0            | A        | 3 %              |              |
| 8479.89          | Other:                                                                                                                           |              |          |                  |              |
| 8479.89.10       | Air humidifiers and dehumidifiers                                                                                                | 0            | A        | 3 %              |              |
| 8479.89.20       | Bubble towers                                                                                                                    | 0            | A        | FREE             |              |
| 8479.89.30       | Floor polishers                                                                                                                  | 0            | A        | 3 %              |              |
| 8479.89.40       | Refuse compactors                                                                                                                | 0            | A        | FREE             |              |
| 8479.89.80       | Other machinery of general use                                                                                                   | 0            | A        | FREE             |              |
| 8479.89.90       | Other                                                                                                                            | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8479.90.00       | Parts                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 84.80            | MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS.          |              |          |                  |              |
| 8480.10.00       | Moulding boxes for metal foundry                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8480.20.00       | Mould bases                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8480.30.00       | Moulding patterns                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8480.41.00       | For injection or compression moulding                                                                                                                                                | 0            | A        | 3 %              |              |
| 8480.49.00       | Other                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8480.50.00       | Moulds for glass                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8480.60          | Moulds for mineral materials:                                                                                                                                                        |              |          |                  |              |
| 8480.60.10       | Moulds for moulding concrete, cement or mortar                                                                                                                                       | 0            | A        | 3 %              |              |
| 8480.60.90       | Other                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8480.71.00       | For injection or compression moulding.                                                                                                                                               | 0            | A        | 3 %              |              |
| 8480.79.00       | Other                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 84.81            | TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES.             |              |          |                  |              |
| 8481.10.00       | Pressure-reducing valves                                                                                                                                                             | 0            | A        | FREE             |              |
| 8481.20          | Valves for oleohydraulic or pneumatic transmissions:                                                                                                                                 |              |          |                  |              |
| 8481.20.10       | For pneumatic tyres and inner-tubes for vehicles                                                                                                                                     | 0            | A        | 10 %             |              |
| 8481.20.90       | Other                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8481.30.00       | Check (nonreturn) valves                                                                                                                                                             | 0            | A        | FREE             |              |
| 8481.40.00       | Safety or relief valves                                                                                                                                                              | 0            | A        | FREE             |              |
| 8481.80          | Other appliances:                                                                                                                                                                    |              |          |                  |              |
| 8481.80.10       | Taps                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8481.80.10A      | Only cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi) | 15           | C        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8481.80.10B      | Only cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns                                                                                                                                                          | 15           | C        | 10 %             |              |
| 8481.80.20       | Other valves                                                                                                                                                                                                                                                                                                                              | —            | A        | FREE             |              |
| 8481.80.90       | Other                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8481.90.00       | Parts                                                                                                                                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 84.82            | BALL OR ROLLER BEARINGS.                                                                                                                                                                                                                                                                                                                  |              |          |                  |              |
| 8482.10.00       | Ball bearings                                                                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8482.20.00       | Tapered roller bearings, including cone and tapered roller assemblies                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8482.30.00       | Spherical roller bearings                                                                                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8482.40.00       | Needle roller bearings                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8482.50.00       | Cylindrical roller bearings                                                                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8482.80.00       | Other, including combined ball/roller bearings                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8482.91.00       | Balls, needles and rollers                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8482.99.00       | Other                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 84.83            | TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS). |              |          |                  |              |
| 8483.10          | Transmission shafts (including cam shafts and crank shafts) and cranks:                                                                                                                                                                                                                                                                   |              |          |                  |              |
| 8483.10.10       | For marine use                                                                                                                                                                                                                                                                                                                            | 0            | A        | 5 %              |              |
| 8483.10.90       | Other                                                                                                                                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 8483.20.00       | Bearing housings, incorporating ball or roller bearings                                                                                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 8483.30.00       | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8483.40.00       | Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters                                                                                                                                                | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8483.50.00       | Flywheels and pulleys, including pulley blocks                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8483.60.00       | Clutches and shaft couplings, including universal joints                                                                                                                                                                                                                               | 0            | A        | 10 %             |              |
| 8483.90.00       | Toothed wheels and other transmission elements presented separately; parts                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 84.84            | GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS.                                            |              |          |                  |              |
| 8484.10.00       | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal                                                                                                                                                                            | 5            | C        | FREE             |              |
| 8484.20.00       | Mechanical seals                                                                                                                                                                                                                                                                       | 5            | C        | FREE             |              |
| 8484.90.00       | Other                                                                                                                                                                                                                                                                                  | 5            | C        | FREE             |              |
| 84.86            | MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES. |              |          |                  |              |
| 8486.10.00       | Machines and apparatus for the manufacture of semiconductor boules or wafers                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 8486.20.00       | Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8486.20.00A      | Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens                                                                                                                                           | 10           | E        | 3 %              |              |
| 8486.30.00       | Machines and apparatus for the manufacture of flat panel displays                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8486.40.00       | Machines and apparatus specified in Note 9(C) to this Chapter                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8486.90.00       | Parts and accessories                                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 84.87            | MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.                                                                                                                  |              |          |                  |              |
| 8487.10.00       | Ships' or boats' propellers and blades therefor                                                                                                                                                                                                                                        | 0            | A        | 5 %              |              |
| 8487.90          | Other:                                                                                                                                                                                                                                                                                 |              |          |                  |              |
| 8487.90.10       | Seal rings (seals or retainers)                                                                                                                                                                                                                                                        | 0            | A        | FREE             |              |
| 8487.90.90       | Other                                                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 85.01            | ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS). |              |          |                  |              |
| 8501.10.00       | Motors of an output not exceeding 37.5 W                    | 0            | A        | 3 %              |              |
| 8501.20.00       | Universal AC/DC motors of an output exceeding 37.5 W        | 0            | A        | 3 %              |              |
| 8501.31          | Of an output not exceeding 750 W:                           |              |          |                  |              |
| 8501.31.10       | DC generators                                               | 0            | A        | 3 %              |              |
| 8501.31.20       | Motors                                                      | 0            | A        | 3 %              |              |
| 8501.32          | Of an output exceeding 750 W but not exceeding 75 kW:       |              |          |                  |              |
| 8501.32.10       | DC generators                                               | 0            | A        | 3 %              |              |
| 8501.32.20       | Motors                                                      | 0            | A        | 3 %              |              |
| 8501.33          | Of an output exceeding 75 kW but not exceeding 375 kW:      |              |          |                  |              |
| 8501.33.10       | DC generators                                               | 0            | A        | 3 %              |              |
| 8501.33.20       | Motors                                                      | 0            | A        | 3 %              |              |
| 8501.34          | Of an output exceeding 375 kW:                              |              |          |                  |              |
| 8501.34.10       | DC generators                                               | 0            | A        | 3 %              |              |
| 8501.34.20       | Motors                                                      | 0            | A        | 3 %              |              |
| 8501.40.00       | Other AC motors, single-phase                               | 0            | A        | 3 %              |              |
| 8501.51.00       | Of an output not exceeding 750 W                            | 0            | A        | 3 %              |              |
| 8501.52.00       | Of an output exceeding 750 W but not exceeding 75 kW        | 0            | A        | 3 %              |              |
| 8501.53.00       | Of an output exceeding 75 kW                                | 0            | A        | 3 %              |              |
| 8501.61.00       | Of an output not exceeding 75 kVA                           | 0            | A        | 3 %              |              |
| 8501.62.00       | Of an output exceeding 75 kVA but not exceeding 375 kVA     | 0            | A        | 3 %              |              |
| 8501.63.00       | Of an output exceeding 375 kVA but not exceeding 750 kVA    | 0            | A        | 3 %              |              |
| 8501.64.00       | Of an output exceeding 750 kVA                              | 0            | A        | 3 %              |              |
| 85.02            | ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.             |              |          |                  |              |
| 8502.11.00       | Of an output not exceeding 75 KVA                           | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8502.12.00       | Of an output exceeding 75 kVA but not exceeding 375 kVA                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8502.13.00       | Of an output exceeding 375 kVA                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8502.20.00       | Generating sets with spark-ignition internal combustion piston engines                                                                                                                                                                                  | 0            | A        | 10 %             |              |
| 8502.31.00       | Wind-powered                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8502.39.00       | Other                                                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 8502.40.00       | Electric rotary converters                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 8503.00.00       | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02.                                                                                                                                                               | 0            | A        | 3 %              |              |
| 85.04            | ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE: RECTIFIERS) AND INDUCTORS.                                                                                                                                                                     |              |          |                  |              |
| 8504.10.00       | Ballasts for discharge lamps or tubes                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8504.21.00       | Having a power handling capacity not exceeding 650 KVA                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8504.22.00       | Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 8504.23.00       | Having a power handling capacity exceeding 10 000 kVA                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8504.31.00       | Having a power handling capacity not exceeding 1 KVA                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8504.32.00       | Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 8504.33.00       | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 8504.34.00       | Having a power handling capacity exceeding 500 kVA                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8504.40          | Static converters:                                                                                                                                                                                                                                      |              |          |                  |              |
| 8504.40.10       | Stabilised power suppliers for automatic data processing machines or other office machines                                                                                                                                                              | 0            | A        | 5 %              |              |
| 8504.40.90       | Other                                                                                                                                                                                                                                                   | 0            | A        | 5 %              |              |
| 8504.50.00       | Other inductors                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8504.90.00       | Parts                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 85.05            | ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8505.11.00       | Of metal                                                                                                                                                       | 0            | A        | 15 %             |              |
| 8505.19.00       | Other                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8505.20.00       | Electro-magnetic couplings, clutches and brakes                                                                                                                | 0            | A        | 10 %             |              |
| 8505.90          | Other, including parts:                                                                                                                                        |              |          |                  |              |
| 8505.90.10       | Electro-magnetic lifting heads                                                                                                                                 | 0            | A        | 10 %             |              |
| 8505.90.90       | Other                                                                                                                                                          | 0            | A        | 15 %             |              |
| 85.06            | PRIMARY CELLS AND PRIMARY BATTERIES.                                                                                                                           |              |          |                  |              |
| 8506.10          | Manganese dioxide:                                                                                                                                             |              |          |                  |              |
| 8506.10.11       | For hearing aids                                                                                                                                               | —            | A        | FREE             |              |
| 8506.10.19       | Other                                                                                                                                                          | 0            | A        | 5 %              |              |
| 8506.10.19A      | Only cylindrical dry cells of a voltage of 15 V, of an external diameter not exceeding 300 cm <sup>3</sup> and a unit weight not exceeding 100 g               | 15           | E        | 5 %              |              |
| 8506.10.19B      | Only rectangular dry cells of a voltage of 15 V, 6 V or 9 V, of an external diameter not exceeding 300 cm <sup>3</sup> and a unit weight not exceeding 1 200 g | 15           | G        | 5 %              |              |
| 8506.10.20       | Having an external volume exceeding 300 cm <sup>3</sup>                                                                                                        | 0            | A        | 5 %              |              |
| 8506.30          | Mercuric oxide:                                                                                                                                                |              |          |                  |              |
| 8506.30.11       | For hearing aids                                                                                                                                               | 0            | A        | FREE             |              |
| 8506.30.19       | Other                                                                                                                                                          | 0            | A        | 5 %              |              |
| 8506.30.20       | Having an external volume exceeding 300 cm <sup>3</sup>                                                                                                        | 0            | A        | 5 %              |              |
| 8506.40          | Silver oxide:                                                                                                                                                  |              |          |                  |              |
| 8506.40.11       | For hearing aids                                                                                                                                               | 0            | A        | FREE             |              |
| 8506.40.19       | Other                                                                                                                                                          | 0            | A        | 5 %              |              |
| 8506.40.20       | Having an external volume exceeding 300 cm <sup>3</sup>                                                                                                        | 0            | A        | 5 %              |              |
| 8506.50          | Lithium:                                                                                                                                                       |              |          |                  |              |
| 8506.50.11       | For hearing aids                                                                                                                                               | 0            | A        | FREE             |              |
| 8506.50.19       | Other                                                                                                                                                          | 0            | A        | 5 %              |              |
| 8506.50.20       | Having an external volume exceeding 300 cm <sup>3</sup>                                                                                                        | 0            | A        | 5 %              |              |
| 8506.60          | Air-zinc:                                                                                                                                                      |              |          |                  |              |
| 8506.60.11       | For hearing aids                                                                                                                                               | 0            | A        | FREE             |              |



| Panama Code 2007 | Description                                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8506.60.19       | Other                                                                                                                           | 0            | A        | 5 %              |              |
| 8506.60.20       | Having an external volume exceeding 300 cm <sup>3</sup>                                                                         | 0            | A        | 5 %              |              |
| 8506.80          | Other primary cells and primary batteries:                                                                                      |              |          |                  |              |
| 8506.80.11       | For hearing aids                                                                                                                | 0            | A        | FREE             |              |
| 8506.80.19       | Other                                                                                                                           | 0            | A        | 5 %              |              |
| 8506.80.20       | Having an external volume exceeding 300 cm <sup>3</sup>                                                                         | 0            | A        | 5 %              |              |
| 8506.90.00       | Parts                                                                                                                           | 5            | G        | 5 %              |              |
| 85.07            | ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).                            |              |          |                  |              |
| 8507.10.00       | Lead-acid, of a kind used for starting piston engines                                                                           | 15           | E        | 15 %             |              |
| 8507.20.00       | Other lead-acid accumulators                                                                                                    | 15           | E        | 15 %             |              |
| 8507.30.00       | Of nickel-cadmium                                                                                                               | 0            | A        | 15 %             |              |
| 8507.40.00       | Of nickel-iron                                                                                                                  | 0            | A        | 15 %             |              |
| 8507.80.00       | Other accumulators                                                                                                              | 0            | A        | 15 %             |              |
| 8507.90.00       | Parts                                                                                                                           | 0            | A        | 3 %              |              |
| 8507.90.00A      | Only separators                                                                                                                 | 5            | E        | 3 %              |              |
| 85.08            | VACUUM CLEANERS.                                                                                                                |              |          |                  |              |
| 8508.11.00       | Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l                          | 15           | E        | 15 %             |              |
| 8508.11.00A      | Only for industrial use                                                                                                         | 0            | A        | 15 %             |              |
| 8508.19.00       | Other                                                                                                                           | 15           | E        | 15 %             |              |
| 8508.19.00A      | Only for industrial use                                                                                                         | 0            | A        | 15 %             |              |
| 8508.60.00       | Other vacuum cleaners                                                                                                           | 0            | A        | 15 %             |              |
| 8508.70          | Parts:                                                                                                                          |              |          |                  |              |
| 8508.70.10       | Other, of subheading 8479.90                                                                                                    | 0            | A        | 3 %              |              |
| 8508.70.90       | Other                                                                                                                           | 0            | A        | 15 %             |              |
| 85.09            | ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08. |              |          |                  |              |
| 8509.40.00       | Food grinders and mixers; fruit or vegetable juice extractors                                                                   | 15           | E        | 5 %              |              |
| 8509.80          | Other apparatus:                                                                                                                |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8509.80.11       | Slicers for meat, cheese, etc.                                                                                                                                                                                                                                                                                                               | 15           | E        | 5 %              |              |
| 8509.80.12       | Electric toothbrushes                                                                                                                                                                                                                                                                                                                        | 15           | E        | 5 %              |              |
| 8509.80.19       | Other                                                                                                                                                                                                                                                                                                                                        | 15           | E        | 5 %              |              |
| 8509.80.91       | Floor polishers of the household type                                                                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 8509.80.92       | Kitchen waste disposers                                                                                                                                                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 8509.80.99       | Other                                                                                                                                                                                                                                                                                                                                        | 15           | E        | 5 %              |              |
| 8509.90.00       | Parts                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 85.10            | SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.                                                                                                                                                                                                                                                     |              |          |                  |              |
| 8510.10.00       | Shavers                                                                                                                                                                                                                                                                                                                                      | 10           | E        | 10 %             |              |
| 8510.20          | Hair clippers:                                                                                                                                                                                                                                                                                                                               |              |          |                  |              |
| 8510.20.10       | Animal shearing appliances                                                                                                                                                                                                                                                                                                                   | 10           | E        | 15 %             |              |
| 8510.20.90       | Other                                                                                                                                                                                                                                                                                                                                        | 10           | E        | 15 %             |              |
| 8510.30.00       | Hair-removing appliances                                                                                                                                                                                                                                                                                                                     | 10           | E        | 5 %              |              |
| 8510.90          | Parts:                                                                                                                                                                                                                                                                                                                                       |              |          |                  |              |
| 8510.90.10       | For shaving appliances                                                                                                                                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8510.90.20       | For animal shearing appliances                                                                                                                                                                                                                                                                                                               | 0            | A        | 15 %             |              |
| 8510.90.90       | Other                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 85.11            | ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES. |              |          |                  |              |
| 8511.10.00       | Spark plugs                                                                                                                                                                                                                                                                                                                                  | 0            | A        | 5 %              |              |
| 8511.20.00       | Ignition magnetos; magneto-dynamos; magnetic flywheels                                                                                                                                                                                                                                                                                       | 0            | A        | 5 %              |              |
| 8511.30.00       | Distributors; ignition coils                                                                                                                                                                                                                                                                                                                 | 0            | A        | 5 %              |              |
| 8511.40          | Starter motors and dual purpose starter-generators:                                                                                                                                                                                                                                                                                          |              |          |                  |              |
| 8511.40.10       | 32-volt                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 5 %              |              |
| 8511.40.90       | Other                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 5 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8511.50          | Other generators:                                                                                                                                                                                                                |              |          |                  |              |
| 8511.50.10       | Marine alternators                                                                                                                                                                                                               | 0            | A        | 5 %              |              |
| 8511.50.90       | Other                                                                                                                                                                                                                            | 0            | A        | 5 %              |              |
| 8511.80.00       | Other machinery, plant and equipment                                                                                                                                                                                             | 0            | A        | 5 %              |              |
| 8511.90          | Parts:                                                                                                                                                                                                                           |              |          |                  |              |
| 8511.90.10       | For marine alternators and 32-volt starter motors                                                                                                                                                                                | 0            | A        | 5 %              |              |
| 8511.90.90       | Other                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 85.12            | ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WIND-SCREEN WIPERS, DEFROSTERS, AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.                                                   |              |          |                  |              |
| 8512.10.00       | Lighting or visual signalling equipment of a kind used on bicycles                                                                                                                                                               | 0            | A        | 10 %             |              |
| 8512.20.00       | Other lighting or visual signalling equipment                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 8512.30.00       | Sound signalling equipment                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8512.40.00       | Windscreen wipers, defrosters and demisters                                                                                                                                                                                      | 5            | E        | 10 %             |              |
| 8512.90.00       | Parts                                                                                                                                                                                                                            | 5            | C        | 10 %             |              |
| 85.13            | PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12.                                                 |              |          |                  |              |
| 8513.10.00       | Lamps                                                                                                                                                                                                                            | 5            | E        | 10 %             |              |
| 8513.90.00       | Parts                                                                                                                                                                                                                            | 15           | E        | 15 %             |              |
| 85.14            | INDUSTRIAL OR LABORATORY ELECTRIC FURNACE AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS. |              |          |                  |              |
| 8514.10          | Resistance heated furnaces and ovens (indirect heating):                                                                                                                                                                         |              |          |                  |              |
| 8514.10.10       | For ceramics                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8514.10.90       | Other                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8514.20          | Furnaces and ovens functioning by induction or dielectric loss:                                                                                                                                                                  |              |          |                  |              |
| 8514.20.10       | For ceramics                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8514.20.90       | Other                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8514.30          | Other furnaces and ovens:                                                                                                                                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 8514.30.10       | For ceramics                                                                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8514.30.10A      | Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens                                                                                                                                                                                                                                                                 | 10           | E        | 10 %             |              |
| 8514.30.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8514.30.90A      | Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens                                                                                                                                                                                                                                                                 | 10           | E        | 3 %              |              |
| 8514.40          | Other equipment for the heat treatment of materials by induction or dielectric loss:                                                                                                                                                                                                                                                                                                                         |              |          |                  |              |
| 8514.40.10       | For ceramics                                                                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8514.40.90       | Other                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8514.90.00       | Parts                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 85.15            | ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS.                                                                                                   |              |          |                  |              |
| 8515.11.00       | Soldering irons and guns                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8515.19.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8515.21.00       | Fully or partly automatic                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8515.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8515.31.00       | Fully or partly automatic                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8515.39.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8515.80.00       | Other machines and apparatus                                                                                                                                                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 8515.90.00       | Parts                                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 85.16            | ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND FLOOR HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE: HAIR-DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 85.45. |              |          |                  |              |

| Panama Code 2007 | Description                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8516.10          | Electric instantaneous or storage water heaters and immersion heaters:      |              |          |                  |              |
| 8516.10.11       | Unassembled or disassembled                                                 | 15           | E        | 5 %              |              |
| 8516.10.19       | Other                                                                       | 15           | E        | 15 %             |              |
| 8516.10.21       | Unassembled or disassembled                                                 | 15           | E        | 5 %              |              |
| 8516.10.29       | Other                                                                       | 15           | E        | 15 %             |              |
| 8516.21.00       | Storage heating radiators                                                   | 15           | E        | 15 %             |              |
| 8516.29.00       | Other                                                                       | 15           | E        | 15 %             |              |
| 8516.31          | Hair dryers:                                                                |              |          |                  |              |
| 8516.31.10       | Portable                                                                    | 15           | E        | 10 %             |              |
| 8516.31.90       | Other                                                                       | 15           | E        | 10 %             |              |
| 8516.32          | Other hairdressing apparatus:                                               |              |          |                  |              |
| 8516.32.10       | Portable                                                                    | 15           | C        | 10 %             |              |
| 8516.32.90       | Other                                                                       | 15           | C        | 10 %             |              |
| 8516.33.00       | Hand-drying apparatus                                                       | 15           | E        | 15 %             |              |
| 8516.40.00       | Electric smoothing irons                                                    | 10           | E        | 5 %              |              |
| 8516.50.00       | Microwave ovens                                                             | 15           | E        | 15 %             |              |
| 8516.60          | Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: |              |          |                  |              |
| 8516.60.10       | Other ovens and roasters                                                    | 15           | E        | 15 %             |              |
| 8516.60.90       | Other                                                                       | 15           | E        | 10 %             |              |
| 8516.71.00       | Coffee or tea-makers                                                        | 15           | E        | 10 %             |              |
| 8516.72.00       | Toasters                                                                    | 15           | E        | 10 %             |              |
| 8516.79.00       | Other                                                                       | 15           | E        | 10 %             |              |
| 8516.80          | Electric heating resistors:                                                 |              |          |                  |              |
| 8516.80.10       | For electric smoothing irons                                                | 0            | A        | 10 %             |              |
| 8516.80.90       | Other                                                                       | 0            | A        | 15 %             |              |
| 8516.90          | Parts:                                                                      |              |          |                  |              |
| 8516.90.10       | For electric smoothing irons                                                | 0            | A        | 15 %             |              |
| 8516.90.90       | Other                                                                       | 0            | A        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
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| 85.17            | TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28. |              |          |                  |              |
| 8517.11.00       | Line telephone sets with cordless handsets                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 5 %              |              |
| 8517.12.00       | Telephones for cellular networks or for other wireless networks                                                                                                                                                                                                                                                                                                                   | 0            | A        | 5 %              |              |
| 8517.18.00       | Other                                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 5 %              |              |
| 8517.61.00       | Base stations                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 5 %              |              |
| 8517.62          | Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:                                                                                                                                                                                                                                |              |          |                  |              |
| 8517.62.10       | Teleprinters                                                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8517.62.90       | Other                                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 5 %              |              |
| 8517.69.00       | Other                                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 5 %              |              |
| 8517.70          | Parts:                                                                                                                                                                                                                                                                                                                                                                            |              |          |                  |              |
| 8517.70.10       | Other parts and accessories of the machines of heading 84.71                                                                                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8517.70.90       | Other                                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 5 %              |              |
| 85.18            | MICROPHONES AND STANDS THEREFOR; LOUD-SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.                                                                           |              |          |                  |              |
| 8518.10.00       | Microphones and stands therefor                                                                                                                                                                                                                                                                                                                                                   | 0            | A        | 5 %              |              |
| 8518.21.00       | Single loudspeakers, mounted in their enclosures                                                                                                                                                                                                                                                                                                                                  | 0            | A        | 10 %             |              |
| 8518.22.00       | Multiple loudspeakers, mounted in the same enclosure                                                                                                                                                                                                                                                                                                                              | 0            | A        | 5 %              |              |
| 8518.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 5 %              |              |
| 8518.30.00       | Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers                                                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8518.40.00       | Audio-frequency electric amplifiers                                                                                                                                                                                                                                                                                                                                               | 0            | A        | 5 %              |              |
| 8518.50          | Electric sound amplifier sets:                                                                                                                                                                                                                                                                                                                                                    |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8518.50.10       | Cinematographic                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 8518.50.90       | Other                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8518.90.00       | Parts                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 85.19            | SOUND RECORDING OR SOUND REPRODUCING APPARATUS.                                                                                                                                                 |              |          |                  |              |
| 8519.20.00       | Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment                                                                                                         | 15           | E        | 10 %             |              |
| 8519.30.00       | Turntables (record-decks)                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 8519.30.00A      | Only with automatic disc changer, fully disassembled (CKD), put up in kits                                                                                                                      | 5            | E        | 10 %             |              |
| 8519.50.00       | Telephone answering machines                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 8519.81          | Using magnetic, optical or semiconductor media:                                                                                                                                                 |              |          |                  |              |
| 8519.81.11       | Sound reproducers, cassette-type                                                                                                                                                                | 15           | E        | 10 %             |              |
| 8519.81.11A      | Only fully disassembled (CKD), put up in kits                                                                                                                                                   | 5            | E        | 10 %             |              |
| 8519.81.12       | Sound reproducers, other than cassette type                                                                                                                                                     | 15           | E        | 5 %              |              |
| 8519.81.13       | Sound recorders and reproducers, digital or cassette type                                                                                                                                       | 15           | E        | 5 %              |              |
| 8519.81.13A      | Only fully disassembled (CKD), put up in kits                                                                                                                                                   | 5            | E        | 5 %              |              |
| 8519.81.19       | Other                                                                                                                                                                                           | 15           | E        | 10 %             |              |
| 8519.81.90       | Other                                                                                                                                                                                           | 15           | E        | 10 %             |              |
| 8519.89.00       | Other                                                                                                                                                                                           | 15           | E        | 10 %             |              |
| 8519.89.00A      | Only fully disassembled (CKD), put up in kits                                                                                                                                                   | 5            | E        | 10 %             |              |
| 85.21            | VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.                                                                                                           |              |          |                  |              |
| 8521.10.00       | Magnetic tape-type                                                                                                                                                                              | 15           | E        | 5 %              |              |
| 8521.10.00A      | Only fully disassembled (CKD), put up in kits                                                                                                                                                   | 5            | E        | 5 %              |              |
| 8521.10.00B      | Only reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies | 10           | E        | 5 %              |              |
| 8521.90.00       | Other                                                                                                                                                                                           | 15           | E        | 5 %              |              |
| 85.22            | PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21.                                                                                     |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8522.10.00       | Pick-up cartridges                                                                                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 8522.90          | Other:                                                                                                                                                                                                                                                             |              |          |                  |              |
| 8522.90.10       | Furniture                                                                                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 8522.90.90       | Other                                                                                                                                                                                                                                                              | 0            | A        | 10 %             |              |
| 8522.90.90A      | Only cabinets and cases of wood                                                                                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 85.23            | DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, 'SMART CARDS' AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37. |              |          |                  |              |
| 8523.21.         | Cards incorporating a magnetic stripe:                                                                                                                                                                                                                             |              |          |                  |              |
| 8523.21.10       | Unrecorded                                                                                                                                                                                                                                                         | 0            | A        | 5 %              |              |
| 8523.21.90       | Other                                                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 8523.29          | Other:                                                                                                                                                                                                                                                             |              |          |                  |              |
| 8523.29.10       | Unrecorded                                                                                                                                                                                                                                                         | 15           | E        | 5 %              |              |
| 8523.29.21       | For automatic data-processing machines                                                                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 8523.29.29       | Other                                                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 8523.29.31       | For sound recording only, educational                                                                                                                                                                                                                              | 15           | E        | FREE             |              |
| 8523.29.32       | Other, for sound recording only                                                                                                                                                                                                                                    | 10           | E        | 10 %             |              |
| 8523.29.33       | For automatic data processing machines, educational                                                                                                                                                                                                                | 15           | E        | 10 %             |              |
| 8523.29.34       | Other, for automatic data-processing machines                                                                                                                                                                                                                      | 10           | E        | 10 %             |              |
| 8523.29.35       | Other, educational                                                                                                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 8523.29.39       | Other                                                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 8523.29.41       | For sound recording only, educational                                                                                                                                                                                                                              | —            | A        | FREE             |              |
| 8523.29.42       | Other, for sound recording only                                                                                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 8523.29.42A      | Only of a width of 19 mm or more, for reproducing sound and image                                                                                                                                                                                                  | 5            | E        | 10 %             |              |
| 8523.29.43       | For automatic data processing machines, educational                                                                                                                                                                                                                | 15           | E        | 10 %             |              |
| 8523.29.43A      | Only of a width of 19 mm or more, for reproducing sound and image                                                                                                                                                                                                  | 5            | E        | 10 %             |              |
| 8523.29.44       | Other, for automatic data-processing machines                                                                                                                                                                                                                      | 15           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8523.29.44A      | Only of a width of 19 mm or more, for reproducing sound and image | 5            | E        | 10 %             |              |
| 8523.29.45       | Video tape, other than educational                                | 5            | E        | 5 %              |              |
| 8523.29.46       | Video tape, educational                                           | 15           | E        | 5 %              |              |
| 8523.29.46A      | Only of a width of 19 mm or more, for reproducing sound and image | 5            | E        | 5 %              |              |
| 8523.29.47       | Other, educational                                                | 15           | E        | 15 %             |              |
| 8523.29.47A      | Only of a width of 19 mm or more, for reproducing sound and image | 5            | E        | 15 %             |              |
| 8523.29.49       | Other                                                             | 15           | E        | 15 %             |              |
| 8523.40          | Optical media:                                                    |              |          |                  |              |
| 8523.40.10       | Unrecorded                                                        | 0            | A        | 5 %              |              |
| 8523.40.21       | For automatic data-processing machines                            | 10           | C        | 5 %              |              |
| 8523.40.21A      | Only for reproducing phenomena other than sound or image          | 0            | A        | 5 %              |              |
| 8523.40.29       | Other                                                             | 10           | C        | 15 %             |              |
| 8523.40.29A      | Only for reproducing phenomena other than sound or image          | 0            | A        | 15 %             |              |
| 8523.40.31       | Educational                                                       | 10           | C        | FREE             |              |
| 8523.40.39       | Other                                                             | 10           | C        | 15 %             |              |
| 8523.40.41       | Entertainment programmes                                          | 10           | C        | 15 %             |              |
| 8523.40.42       | Other programmes, not educational                                 | 10           | C        | 5 %              |              |
| 8523.40.43       | Educational programmes                                            | 10           | C        | 5 %              |              |
| 8523.40.49       | Other                                                             | 10           | C        | 10 %             |              |
| 8523.40.91       | Digital versatile discs (DVDs), educational                       | 10           | E        | 5 %              |              |
| 8523.40.92       | Digital versatile discs (DVDs)                                    | 10           | E        | 5 %              |              |
| 8523.40.93       | Other educational                                                 | 10           | E        | 15 %             |              |
| 8523.40.99       | Other                                                             | 10           | E        | 15 %             |              |
| 8523.51          | Solid-state non-volatile storage devices:                         |              |          |                  |              |
| 8523.51.10       | Unrecorded                                                        | 0            | A        | 5 %              |              |
| 8523.51.90       | Other                                                             | 10           | E        | 15 %             |              |
| 8523.52          | "Smart cards":                                                    |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8523.52.10       | Unrecorded                                                                                                                                                                                                              | 0            | A        | 10 %             |              |
| 8523.52.90       | Other                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 8523.59          | Other:                                                                                                                                                                                                                  |              |          |                  |              |
| 8523.59.10       | Unrecorded                                                                                                                                                                                                              | 0            | A        | 5 %              |              |
| 8523.59.90       | Other                                                                                                                                                                                                                   | 10           | E        | 15 %             |              |
| 8523.59.90A      | Only cards and tags and their parts                                                                                                                                                                                     | 0            | A        | 15 %             |              |
| 8523.80          | Other:                                                                                                                                                                                                                  |              |          |                  |              |
| 8523.80.10       | Unrecorded                                                                                                                                                                                                              | 0            | A        | 5 %              |              |
| 8523.80.21       | For automatic data-processing machines                                                                                                                                                                                  | 10           | E        | 5 %              |              |
| 8523.80.29       | Other                                                                                                                                                                                                                   | 10           | E        | 15 %             |              |
| 8523.80.31       | Long-playing records                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 8523.80.32       | Educational records                                                                                                                                                                                                     | 5            | E        | FREE             |              |
| 8523.80.39       | Other records                                                                                                                                                                                                           | 15           | E        | 10 %             |              |
| 8523.80.40       | Matrices and masters                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 8523.80.51       | Entertainment programmes                                                                                                                                                                                                | 10           | E        | 15 %             |              |
| 8523.80.52       | Other programmes, not educational                                                                                                                                                                                       | 10           | E        | 5 %              |              |
| 8523.80.53       | Educational programmes                                                                                                                                                                                                  | 10           | E        | 5 %              |              |
| 8523.80.59       | Other                                                                                                                                                                                                                   | 10           | E        | 3 %              |              |
| 8523.80.91       | Educational                                                                                                                                                                                                             | 10           | E        | 15 %             |              |
| 8523.80.99       | Other                                                                                                                                                                                                                   | 10           | E        | 15 %             |              |
| 85.25            | TRANSMISSION APPARATUS FOR RADIO-BROADCAST OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS. |              |          |                  |              |
| 8525.50          | Transmission apparatus:                                                                                                                                                                                                 |              |          |                  |              |
| 8525.50.10       | For radio broadcasting stations                                                                                                                                                                                         | 0            | A        | FREE             |              |
| 8525.50.20       | For television                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8525.50.30       | For radio amateurs                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8525.50.90       | Other                                                                                                                                                                                                                   | 0            | A        | 5 %              |              |
| 8525.60          | Transmission apparatus incorporating reception apparatus:                                                                                                                                                               |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8525.60.10       | For radio broadcasting stations                                                                                                                     | 0            | A        | FREE             |              |
| 8525.60.20       | For television stations                                                                                                                             | 0            | A        | 15 %             |              |
| 8525.60.30       | For radio amateurs                                                                                                                                  | 0            | A        | 5 %              |              |
| 8525.60.90       | Other                                                                                                                                               | 0            | A        | 5 %              |              |
| 8525.80.00       | Television cameras, digital cameras and video camera recorders                                                                                      | 10           | E        | 5 %              |              |
| 8525.80.00A      | Only television cameras                                                                                                                             | 0            | A        | 5 %              |              |
| 85.26            | RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.                                                               |              |          |                  |              |
| 8526.10.00       | Radar apparatus                                                                                                                                     | 0            | A        | 15 %             |              |
| 8526.91.00       | Radio navigational aid apparatus                                                                                                                    | 0            | A        | 15 %             |              |
| 8526.92          | Radio remote control apparatus:                                                                                                                     |              |          |                  |              |
| 8526.92.10       | Remote control for household appliances                                                                                                             | 0            | A        | 15 %             |              |
| 8526.92.90       | Other                                                                                                                                               | 15           | E        | 15 %             |              |
| 85.27            | RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK. |              |          |                  |              |
| 8527.12.00       | Pocket-size radio cassette players                                                                                                                  | 15           | E        | 5 %              |              |
| 8527.13.00       | Other apparatus combined with sound recording or reproducing apparatus                                                                              | 15           | E        | 10 %             |              |
| 8527.19.00       | Other                                                                                                                                               | 15           | E        | 5 %              |              |
| 8527.21.00       | Combined with sound recording or reproducing apparatus                                                                                              | 15           | E        | 5 %              |              |
| 8527.29.00       | Other                                                                                                                                               | 15           | E        | 10 %             |              |
| 8527.91          | Combined with sound recording or reproducing apparatus                                                                                              |              |          |                  |              |
| 8527.91.10       | For radio broadcasting stations                                                                                                                     | 15           | E        | FREE             |              |
| 8527.91.90       | Other                                                                                                                                               | 15           | E        | 5 %              |              |
| 8527.92.00       | Not combined with sound recording or reproducing apparatus but combined with a clock                                                                | 15           | E        | 10 %             |              |
| 8527.99.00       | Other                                                                                                                                               | 15           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 85.28            | MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS. |              |          |                  |              |
| 8528.41.00       | Of a kind solely or principally used in an automatic data-processing system of heading 84.71                                                                                                                                | 0            | A        | 5 %              |              |
| 8528.49.00       | Other                                                                                                                                                                                                                       | 15           | E        | 5 %              |              |
| 8528.51.00       | Of a kind solely or principally used in an automatic data-processing system of heading 84.71                                                                                                                                | 0            | A        | 5 %              |              |
| 8528.59.00       | Other                                                                                                                                                                                                                       | 15           | E        | 5 %              |              |
| 8528.61.00       | Of a kind solely or principally used in an automatic data-processing system of heading 84.71                                                                                                                                | 0            | A        | 5 %              |              |
| 8528.69.00       | Other                                                                                                                                                                                                                       | 15           | E        | 5 %              |              |
| 8528.71.00       | Not designed to incorporate a video display or screen                                                                                                                                                                       | 15           | E        | 5 %              |              |
| 8528.72.00       | Other, colour                                                                                                                                                                                                               | 15           | E        | 5 %              |              |
| 8528.73.00       | Other, black and white or other monochrome                                                                                                                                                                                  | 15           | E        | 5 %              |              |
| 85.29            | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28.                                                                                                                                 |              |          |                  |              |
| 8529.10.00       | Aerials and aerial reflectors of all kinds; parts suitable for use therewith                                                                                                                                                | 10           | C        | 5 %              |              |
| 8529.90          | Other:                                                                                                                                                                                                                      |              |          |                  |              |
| 8529.90.11       | For broadcasting stations (radio)                                                                                                                                                                                           | 15           | E        | 5 %              |              |
| 8529.90.19       | Other                                                                                                                                                                                                                       | 15           | E        | 15 %             |              |
| 8529.90.90       | Other                                                                                                                                                                                                                       | 0            | A        | 5 %              |              |
| 85.30            | ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08).                        |              |          |                  |              |
| 8530.10.00       | Equipment for railways or tramways                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8530.80.00       | Other apparatus                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 8530.90.00       | Parts                                                                                                                                                                                                                       | 0            | A        | 15 %             |              |
| 85.31            | ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30.                                                               |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8531.10.00       | Burglar or fire alarms and similar apparatus                                                                                                     | 0            | A        | 10 %             |              |
| 8531.20.00       | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)                                                       | 0            | A        | 15 %             |              |
| 8531.80          | Other apparatus:                                                                                                                                 |              |          |                  |              |
| 8531.80.10       | Telephonic or telegraphic audible alarms (bells)                                                                                                 | 0            | A        | 15 %             |              |
| 8531.80.20       | Other electrical bells, buzzers, door chimes and similar                                                                                         | 15           | E        | 10 %             |              |
| 8531.80.30       | Other indicator light panels                                                                                                                     | 0            | A        | 15 %             |              |
| 8531.80.40       | Sirens                                                                                                                                           | 0            | A        | 10 %             |              |
| 8531.80.90       | Other                                                                                                                                            | 0            | A        | 15 %             |              |
| 8531.90.00       | Parts                                                                                                                                            | 0            | A        | 15 %             |              |
| 85.32            | ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE.                                                                                            |              |          |                  |              |
| 8532.10.00       | Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors) | 0            | A        | 3 %              |              |
| 8532.21.00       | Of tantalum                                                                                                                                      | 0            | A        | 3 %              |              |
| 8532.22.00       | Aluminium electrolytic                                                                                                                           | 0            | A        | 10 %             |              |
| 8532.23.00       | Ceramic dielectric, single layer                                                                                                                 | 0            | A        | 3 %              |              |
| 8532.24.00       | Ceramic dielectric, multilayer                                                                                                                   | 0            | A        | 3 %              |              |
| 8532.25.00       | Dielectric of paper or plastics                                                                                                                  | 0            | A        | 3 %              |              |
| 8532.29.00       | Other                                                                                                                                            | 0            | A        | 3 %              |              |
| 8532.30.00       | Variable or adjustable capacitors                                                                                                                | 0            | A        | 3 %              |              |
| 8532.90.00       | Parts                                                                                                                                            | 0            | A        | 3 %              |              |
| 85.33            | ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS.                                                     |              |          |                  |              |
| 8533.10.00       | Fixed carbon resistors, composition or film types                                                                                                | 0            | A        | 3 %              |              |
| 8533.21.00       | Of an output not exceeding 20 W                                                                                                                  | 0            | A        | 3 %              |              |
| 8533.29.00       | Other                                                                                                                                            | 0            | A        | 3 %              |              |
| 8533.31.00       | Of an output not exceeding 20 W                                                                                                                  | 0            | A        | 3 %              |              |
| 8533.39.00       | Other                                                                                                                                            | 0            | A        | 3 %              |              |
| 8533.40.00       | Other variable resistors, including rheostats and potentiometers                                                                                 | 0            | A        | 3 %              |              |
| 8533.90.00       | Parts                                                                                                                                            | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8534.00.00       | PRINTED CIRCUITS.                                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 85.35            | ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS.                                                                     |              |          |                  |              |
| 8535.10.00       | Fuses and shortcircuit fuses                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 8535.21.00       | For a voltage of less than 72,5 kV                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8535.29.00       | Other                                                                                                                                                                                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8535.30.00       | Isolating switches and make-and-break switches                                                                                                                                                                                                                                                                                                                              | 0            | A        | 10 %             |              |
| 8535.40.00       | Lightning arresters, voltage limiters and surge suppressors                                                                                                                                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8535.90          | Other:                                                                                                                                                                                                                                                                                                                                                                      |              |          |                  |              |
| 8535.90.10       | Junction boxes, connection or distribution                                                                                                                                                                                                                                                                                                                                  | 0            | A        | 10 %             |              |
| 8535.90.90       | Other                                                                                                                                                                                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 85.36            | ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES. |              |          |                  |              |
| 8536.10.00       | Fuses and shortcircuit fuses                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 8536.10.00A      | Only hand-operated safety circuit breakers, for a current not exceeding 600 A and a voltage not exceeding 600 V                                                                                                                                                                                                                                                             | 10           | E        | 10 %             |              |
| 8536.10.00B      | Only hand-operated blade-fuse circuit breakers, for a current not exceeding 100 A and a voltage not exceeding 250 V                                                                                                                                                                                                                                                         | 10           | E        | 10 %             |              |
| 8536.20.00       | Automatic circuit breakers                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 8536.20.00A      | Only thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V                                                                                                                                                                                                                                    | 10           | C        | 3 %              |              |
| 8536.30.00       | Other apparatus for protecting electrical circuits                                                                                                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8536.41.00       | For a voltage not exceeding 60V                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8536.49.00       | Other                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 3 %              |              |
| 8536.49.00A      | Only surge indicators and electrical contacters                                                                                                                                                                                                                                                                                            | 10           | C        | 3 %              |              |
| 8536.50.00       | Other switches, separators, and commutators                                                                                                                                                                                                                                                                                                | 0            | A        | 5 %              |              |
| 8536.50.00A      | Only single-pole switches, plate or patch types, for a voltage not exceeding 250 V                                                                                                                                                                                                                                                         | 10           | G        | 5 %              |              |
| 8536.50.00B      | Only magnetic starters for electric motors                                                                                                                                                                                                                                                                                                 | 10           | G        | 5 %              |              |
| 8536.50.00C      | Only starters for fluorescent lamps                                                                                                                                                                                                                                                                                                        | 10           | G        | 5 %              |              |
| 8536.61.00       | Lamp-holders                                                                                                                                                                                                                                                                                                                               | 15           | G        | 10 %             |              |
| 8536.69.00       | Other                                                                                                                                                                                                                                                                                                                                      | 15           | E        | 10 %             |              |
| 8536.70          | Connectors for optical fibres, optical fibre bundles or cables:                                                                                                                                                                                                                                                                            |              |          |                  |              |
| 8536.70.10       | Of plastic                                                                                                                                                                                                                                                                                                                                 | 15           | G        | 6 %              |              |
| 8536.70.20       | Of copper                                                                                                                                                                                                                                                                                                                                  | 15           | G        | 15 %             |              |
| 8536.70.90       | Other                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 8536.90          | Other apparatus:                                                                                                                                                                                                                                                                                                                           |              |          |                  |              |
| 8536.90.10       | Junction boxes, connection or distribution                                                                                                                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 8536.90.90       | Other                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 85.37            | BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17. |              |          |                  |              |
| 8537.10.00       | For a voltage not exceeding 1 000 V                                                                                                                                                                                                                                                                                                        | 10           | G        | 10 %             |              |
| 8537.20.00       | For a voltage exceeding 1 000 V                                                                                                                                                                                                                                                                                                            | 10           | G        | 10 %             |              |
| 85.38            | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37.                                                                                                                                                                                                                                          |              |          |                  |              |
| 8538.10.00       | Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus                                                                                                                                                                                                                                     | 5            | C        | 10 %             |              |
| 8538.90.00       | Other                                                                                                                                                                                                                                                                                                                                      | 0            | A        | 5 %              |              |
| 85.39            | ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC LAMPS.                                                                                                                                                                                                                     |              |          |                  |              |
| 8539.10.00       | Sealed beam lamp units                                                                                                                                                                                                                                                                                                                     | 5            | C        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8539.21.00       | Tungsten halogen                                                                                                                                                                                                                                                 | 5            | C        | 10 %             |              |
| 8539.22.00       | Other, of a power not exceeding 200 W and for a voltage exceeding 100 V                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8539.29.00       | Other                                                                                                                                                                                                                                                            | 5            | C        | 10 %             |              |
| 8539.31.00       | Fluorescent, hot cathode                                                                                                                                                                                                                                         | 5            | E        | 5 %              |              |
| 8539.31.00A      | Only straight, of a power of 14 W or more but not more than 215 W                                                                                                                                                                                                | 0            | A        | 5 %              |              |
| 8539.31.00B      | Only energy-saving                                                                                                                                                                                                                                               | 0            | A        | 5 %              |              |
| 8539.32.00       | Mercury or sodium vapour lamps; metal halide lamps                                                                                                                                                                                                               | 5            | E        | 10 %             |              |
| 8539.39          | Other:                                                                                                                                                                                                                                                           |              |          |                  |              |
| 8539.39.10       | Other fluorescent lamps                                                                                                                                                                                                                                          | 5            | E        | 5 %              |              |
| 8539.39.90       | Other                                                                                                                                                                                                                                                            | 5            | E        | 10 %             |              |
| 8539.41.00       | Arc lamps                                                                                                                                                                                                                                                        | 0            | A        | 3 %              |              |
| 8539.49.00       | Other                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8539.90.00       | Parts                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 85.40            | THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES), OTHER THAN THOSE OF HEADING 85.39. |              |          |                  |              |
| 8540.11.00       | Colour                                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8540.12.00       | Black-and-white or other monochrome                                                                                                                                                                                                                              | 0            | A        | 10 %             |              |
| 8540.20.00       | Television camera tubes; image converters and intensifiers; other photo-cathode tubes                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8540.40.00       | Data/graphic display tubes, colour, with a phosphor dot screen pitch of less than 0,4 mm                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8540.50.00       | Data/graphic display tubes, black and white or other monochrome                                                                                                                                                                                                  | 0            | A        | 10 %             |              |
| 8540.60.00       | Other cathode ray tubes                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8540.71.00       | Magnetrons                                                                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8540.72.00       | Klystrons                                                                                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 8540.79.00       | Other                                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8540.81.00       | Receiver or amplifier valves and tubes                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8540.89.00       | Other                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8540.91.00       | Of cathode ray tubes                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8540.99.00       | Other                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 85.41            | DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS. |              |          |                  |              |
| 8541.10.00       | Diodes, other than photosensitive or light-emitting diodes                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8541.21.00       | With a dissipation rate of less than 1 W                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8541.29.00       | Other                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8541.30.00       | Thyristors, diacs and triacs, other than photosensitive devices                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 8541.40.00       | Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes                                                                                           | 0            | A        | 10 %             |              |
| 8541.50.00       | Other semiconductor devices                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 8541.60.00       | Mounted piezo-electric crystals                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 8541.90.00       | Parts                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 85.42            | ELECTRONIC INTEGRATED CIRCUITS.                                                                                                                                                                                                                |              |          |                  |              |
| 8542.31.00       | Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits                                                                                        | 0            | A        | 10 %             |              |
| 8542.32.00       | Memories                                                                                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8542.33.00       | Amplifiers                                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8542.39.00       | Other                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 8542.90.00       | Parts                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 85.43            | ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.                                                                                                                           |              |          |                  |              |
| 8543.10.00       | Particle accelerators                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 8543.20.00       | Signal generators                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 8543.30.00       | Machines and apparatus for electroplating, electrolysis or electrophoresis                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 8543.70          | Other machines and apparatus                                                                                                                                                                                                                   |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8543.70.10       | Amplifiers for radio broadcasting transmitters                                                                                                                                                                                                                                                                | 15           | C        | FREE             |              |
| 8543.70.90       | Other                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 8543.90          | Parts:                                                                                                                                                                                                                                                                                                        |              |          |                  |              |
| 8543.90.10       | Of amplifiers for radio broadcasting transmitters                                                                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 8543.90.20       | For synchronisers                                                                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 8543.90.30       | Electronic microassemblies                                                                                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 8543.90.90       | Other                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 85.44            | INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE-UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS. |              |          |                  |              |
| 8544.11.00       | Of copper                                                                                                                                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8544.19.00       | Other                                                                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 8544.20          | Coaxial cables and other coaxial electric conductors:                                                                                                                                                                                                                                                         |              |          |                  |              |
| 8544.20.10       | For computers                                                                                                                                                                                                                                                                                                 | 5            | E        | 3 %              |              |
| 8544.20.90       | Other                                                                                                                                                                                                                                                                                                         | 5            | E        | 3 %              |              |
| 8544.30.00       | Ignition wiring sets and other wiring sets of a kind used in means of transport                                                                                                                                                                                                                               | 5            | E        | 10 %             |              |
| 8544.42.00       | Fitted with connectors                                                                                                                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 8544.42.00A      | Only electric conductors, for a voltage not exceeding 80 V                                                                                                                                                                                                                                                    | 15           | G        | 10 %             |              |
| 8544.42.00B      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)                                                        | 15           | H        | 10 %             |              |
| 8544.49          | Other:                                                                                                                                                                                                                                                                                                        |              |          |                  |              |
| 8544.49.11       | Of copper, insulated with IN thermoplastics, whether or not plated or coated with tin with up to two pairs                                                                                                                                                                                                    | 15           | G        | 15 %             |              |
| 8544.49.11A      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)                                                        | 15           | H        | 15 %             |              |
| 8544.49.12       | Copper-clad steel insulated with thermoplastics for disconnection or connection with up to two pairs ("drop wire")                                                                                                                                                                                            | 15           | G        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8544.49.12A      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres) | 15           | H        | 10 %             |              |
| 8544.49.19       | Other                                                                                                                                                                                                                                                  | 15           | G        | 10 %             |              |
| 8544.49.19A      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres) | 15           | H        | 10 %             |              |
| 8544.49.20       | Flat copper cables insulated with thermoplastics, television aerial risers, with one pair                                                                                                                                                              | 15           | G        | 15 %             |              |
| 8544.49.20A      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres) | 15           | H        | 15 %             |              |
| 8544.49.30       | Electrode holder cables (for electric arc welding)                                                                                                                                                                                                     | 15           | G        | 3 %              |              |
| 8544.49.30A      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres) | 15           | H        | 3 %              |              |
| 8544.49.40       | Wire, strands and cables of copper insulated with thermoplastics, suitable for use at temperatures of up to 90 °C with up to 4 conductors, other than wires and cables with transparent insulation                                                     | 15           | G        | 10 %             |              |
| 8544.49.40A      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres) | 15           | H        | 10 %             |              |
| 8544.49.90       | Other                                                                                                                                                                                                                                                  | 15           | G        | 10 %             |              |
| 8544.49.90A      | Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres) | 15           | H        | 10 %             |              |
| 8544.6           | Other electric conductors, for a voltage exceeding 1 000 V:                                                                                                                                                                                            |              |          |                  |              |
| 8544.60.10       | With connector                                                                                                                                                                                                                                         | 15           | H        | 10 %             |              |
| 8544.60.91       | Electrode holder cables (for electric arc welding)                                                                                                                                                                                                     | 15           | H        | 3 %              |              |
| 8544.60.92       | Wires, strands and cables of copper insulated with thermoplastics suitable for use at temperatures of up to 90 °C (194 °F), for buildings, distribution and connection, with up to 4 conductors                                                        | 15           | H        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8544.60.93       | Multiple pair control cables, whether or not with steel core                                                                                                                                                                                                                                                                                                                                   | 15           | H        | 10 %             |              |
| 8544.60.99       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 15           | H        | 10 %             |              |
| 8544.70.00       | Optical fibre cables                                                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 85.45            | CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.                                                                                                                                                                                                                |              |          |                  |              |
| 8545.11.00       | Of a kind used for furnaces                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 8545.19.00       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8545.20.00       | Brushes                                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 8545.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 85.46            | ELECTRICAL INSULATORS OF ANY MATERIAL.                                                                                                                                                                                                                                                                                                                                                         |              |          |                  |              |
| 8546.10.00       | Of glass                                                                                                                                                                                                                                                                                                                                                                                       | 0            | A        | 15 %             |              |
| 8546.20.00       | Of ceramic materials                                                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 8546.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 85.47            | INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL. |              |          |                  |              |
| 8547.10.00       | Insulating fittings of ceramic materials                                                                                                                                                                                                                                                                                                                                                       | 0            | A        | 15 %             |              |
| 8547.20.00       | Insulating fittings of plastics                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 8547.90          | Other:                                                                                                                                                                                                                                                                                                                                                                                         |              |          |                  |              |
| 8547.90.10       | Electrical conduit tubing and joints therefor, of base metal, lined with insulating material                                                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 8547.90.90       | Other                                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 85.48            | WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.                                                                                                                                   |              |          |                  |              |
| 8548.10.00       | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators                                                                                                                                                                                                                                    | 5            | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8548.10.00A      | Of lead only                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 8548.90          | Other                                                                                                                                                                                            |              |          |                  |              |
| 8548.90.10       | Electronic microassemblies                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 8548.90.90       | Other                                                                                                                                                                                            | 0            | A        | 5 %              |              |
| 86.01            | RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.                                                                                                     |              |          |                  |              |
| 8601.10.00       | Powered from an external source of electricity                                                                                                                                                   | 0            | A        | 15 %             |              |
| 8601.20.00       | Powered by electric accumulators                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 86.02            | OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS.                                                                                                                                                      |              |          |                  |              |
| 8602.10.00       | Diesel-electric locomotives                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 8602.90.00       | Other                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 86.03            | SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04.                                                                                                   |              |          |                  |              |
| 8603.10          | Powered from an external source of electricity:                                                                                                                                                  |              |          |                  |              |
| 8603.10.10       | With metal body                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 8603.10.90       | Other                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 8603.90          | Other:                                                                                                                                                                                           |              |          |                  |              |
| 8603.90.10       | With metal body                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 8603.90.90       | Other                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 86.04            | RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES). |              |          |                  |              |
| 8604.00.10       | With metal body                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 8604.00.90       | Other                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 86.05            | RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04).                                                    |              |          |                  |              |
| 8605.00.10       | With metal body                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 8605.00.90       | Other                                                                                                                                                                                            | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 86.06            | RAILWAY OR TRAMWAY GOODS VANS AND WAGONS.                                 |              |          |                  |              |
| 8606.10          | Tank wagons and the like:                                                 |              |          |                  |              |
| 8606.10.10       | With metal body                                                           | 0            | A        | 15 %             |              |
| 8606.10.90       | Other                                                                     | 0            | A        | 15 %             |              |
| 8606.30          | Self-discharging vans and wagons, other than those of subheading 8606.10: |              |          |                  |              |
| 8606.30.10       | With metal body                                                           | 0            | A        | 15 %             |              |
| 8606.30.90       | Other                                                                     | 0            | A        | 15 %             |              |
| 8606.91          | Covered and closed:                                                       |              |          |                  |              |
| 8606.91.10       | With metal body                                                           | 0            | A        | 15 %             |              |
| 8606.91.90       | Other                                                                     | 0            | A        | 15 %             |              |
| 8606.92          | Open, with non-removable sides of a height exceeding 60 cm:               |              |          |                  |              |
| 8606.92.10       | With metal body                                                           | 0            | A        | 15 %             |              |
| 8606.92.90       | Other                                                                     | 0            | A        | 15 %             |              |
| 8606.99          | Other:                                                                    |              |          |                  |              |
| 8606.99.10       | With metal body                                                           | 0            | A        | 15 %             |              |
| 8606.99.90       | Other                                                                     | 0            | A        | 15 %             |              |
| 86.07            | PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK.                 |              |          |                  |              |
| 8607.11.00       | Driving bogies and bissel-bogies                                          | 0            | A        | 15 %             |              |
| 8607.12.00       | Other bogies and bissel-bogies                                            | 0            | A        | 15 %             |              |
| 8607.19.00       | Other, including parts                                                    | 0            | A        | 15 %             |              |
| 8607.21.00       | Air brakes and parts thereof                                              | 0            | A        | 15 %             |              |
| 8607.29.00       | Other                                                                     | 0            | A        | 15 %             |              |
| 8607.30.00       | Hooks and other coupling devices, buffers, and parts thereof              | 0            | A        | 15 %             |              |
| 8607.91.00       | Of locomotives                                                            | 0            | A        | 15 %             |              |
| 8607.99.00       | Other                                                                     | 0            | A        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8608.00.00       | RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF. | 0            | A        | 15 %             |              |
| 86.09            | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT.                                                                                                                  |              |          |                  |              |
| 8609.00.11       | Of stainless steel for storing milk                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 8609.00.12       | Other of metal, for the transport of fluids with a capacity exceeding 500 litres                                                                                                                                                                               | 0            | A        | 15 %             |              |
| 8609.00.19       | Other                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8609.00.90       | Other                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 87.01            | TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).                                                                                                                                                                                                               |              |          |                  |              |
| 8701.10.00       | Pedestrian-controlled tractors                                                                                                                                                                                                                                 | 0            | A        | FREE             |              |
| 8701.20          | Road tractors for semi-trailers:                                                                                                                                                                                                                               |              |          |                  |              |
| 8701.20.10       | New                                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 8701.20.20       | Used                                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 8701.30.00       | Track-laying tractors                                                                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 8701.90          | Other:                                                                                                                                                                                                                                                         |              |          |                  |              |
| 8701.90.10       | Agricultural, horticultural or forestry tractors                                                                                                                                                                                                               | 0            | A        | FREE             |              |
| 8701.90.90       | Other                                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 87.02            | MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.                                                                                                                                                                                 |              |          |                  |              |
| 8702.10          | With compression-ignition internal combustion piston engine (diesel or semi-diesel):                                                                                                                                                                           |              |          |                  |              |
| 8702.10.11       | New                                                                                                                                                                                                                                                            | 15           | E2       | 5 %              |              |
| 8702.10.11A      | Only for the transport of more than 45 persons, including the driver                                                                                                                                                                                           | 10           | E2       | 5 %              |              |
| 8702.10.19       | Other                                                                                                                                                                                                                                                          | 15           | E2       | 5 %              |              |
| 8702.10.19A      | Only for the transport of more than 45 persons, including the driver                                                                                                                                                                                           | 10           | E2       | 5 %              |              |
| 8702.10.21       | New                                                                                                                                                                                                                                                            | 15           | E2       | 5 %              |              |

| Panama Code 2007 | Description                                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8702.10.21A      | Only for the transport of more than 45 persons, including the driver                                                                                                 | 10           | E2       | 5 %              |              |
| 8702.10.29       | Other                                                                                                                                                                | 15           | E2       | 5 %              |              |
| 8702.10.29A      | Only for the transport of more than 45 persons, including the driver                                                                                                 | 10           | E2       | 5 %              |              |
| 8702.10.91       | New                                                                                                                                                                  | 15           | E2       | 5 %              |              |
| 8702.10.91A      | Only for the transport of more than 45 persons, including the driver                                                                                                 | 10           | E2       | 5 %              |              |
| 8702.10.99       | Other                                                                                                                                                                | 15           | E2       | 5 %              |              |
| 8702.10.99A      | Only for the transport of more than 45 persons, including the driver                                                                                                 | 10           | E2       | 5 %              |              |
| 8702.90          | Other:                                                                                                                                                               |              |          |                  |              |
| 8702.90.11       | New                                                                                                                                                                  | 10           | E2       | 5 %              |              |
| 8702.90.11A      | Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                | 15           | E2       | 5 %              |              |
| 8702.90.11B      | Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine   | 15           | E2       | 5 %              |              |
| 8702.90.11C      | Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15           | E2       | 5 %              |              |
| 8702.90.19       | Other                                                                                                                                                                | 10           | E2       | 5 %              |              |
| 8702.90.19A      | Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                | 15           | E2       | 5 %              |              |
| 8702.90.19B      | Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine   | 15           | E2       | 5 %              |              |
| 8702.90.19C      | Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15           | E2       | 5 %              |              |
| 8702.90.21       | New                                                                                                                                                                  | 10           | E2       | 5 %              |              |
| 8702.90.21A      | Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                | 15           | E2       | 5 %              |              |
| 8702.90.21B      | Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine   | 15           | E2       | 5 %              |              |



| Panama Code 2007 | Description                                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8702.90.21C      | Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15           | E2       | 5 %              |              |
| 8702.90.29       | Other                                                                                                                                                                | 10           | E2       | 5 %              |              |
| 8702.90.29A      | Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                | 15           | E2       | 5 %              |              |
| 8702.90.29B      | Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine   | 15           | E2       | 5 %              |              |
| 8702.90.29C      | Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15           | E2       | 5 %              |              |
| 8702.90.91       | New                                                                                                                                                                  | 10           | E2       | 5 %              |              |
| 8702.90.91A      | Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                | 15           | E2       | 5 %              |              |
| 8702.90.91B      | Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine   | 15           | E2       | 5 %              |              |
| 8702.90.91C      | Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15           | E2       | 5 %              |              |
| 8702.90.99       | Other                                                                                                                                                                | 10           | E2       | 5 %              |              |
| 8702.90.99A      | Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                | 15           | E2       | 5 %              |              |
| 8702.90.99B      | Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine   | 15           | E2       | 5 %              |              |
| 8702.90.99C      | Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15           | E2       | 5 %              |              |
| 87.03            | MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 87.02), INCLUDING STATION WAGONS AND RACING CARS. |              |          |                  |              |
| 8703.10.00       | Vehicles specially designed for travelling on snow; golf cars and similar vehicles                                                                                   | 30           | E2       | 5 %              |              |

| Panama Code 2007 | Description                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.21          | Of a cylinder capacity not exceeding 1 000 cc:                           |              |          |                  |              |
| 8703.21.11       | New                                                                      | 20           | E2       | 10 %             |              |
| 8703.21.19       | Other                                                                    | 20           | E2       | 10 %             |              |
| 8703.21.21       | New                                                                      | 20           | E2       | 10 %             |              |
| 8703.21.29       | Other                                                                    | 20           | E2       | 10 %             |              |
| 8703.21.31       | New, of a CIF value not exceeding B/12 000.00                            | 20           | E2       | 15 %             |              |
| 8703.21.31A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.21.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00  | 20           | E2       | 15 %             |              |
| 8703.21.32A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.21.33       | Other, new                                                               | 20           | E2       | 18 %             |              |
| 8703.21.33A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.21.34       | Used, of a CIF value not exceeding B/12 000.00                           | 20           | E2       | 15 %             |              |
| 8703.21.34A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.21.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00 | 20           | E2       | 15 %             |              |
| 8703.21.35A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.21.39       | Other, used                                                              | 20           | E2       | 18 %             |              |
| 8703.21.39A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.21.41       | New                                                                      | 20           | E2       | 3 %              |              |
| 8703.21.49       | Other                                                                    | 20           | E2       | 3 %              |              |
| 8703.21.51       | New, of a CIF value not exceeding B/12 000.00                            | 20           | E2       | 15 %             |              |
| 8703.21.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00  | 20           | E2       | 18 %             |              |
| 8703.21.53       | New, other                                                               | 20           | E2       | 20 %             |              |
| 8703.21.54       | Used, of a CIF value not exceeding B/12 000.00                           | 20           | E2       | 15 %             |              |
| 8703.21.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00 | 20           | E2       | 18 %             |              |
| 8703.21.59       | Other, used                                                              | 20           | E2       | 20 %             |              |

| Panama Code 2007 | Description                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.21.91       | New, of a CIF value of no more than B/5 000.00                           | 20           | E2       | 15 %             |              |
| 8703.21.91A      | Only tricycles (trikes)                                                  | 30           | E2       | 15 %             |              |
| 8703.21.91B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 15 %             |              |
| 8703.21.92       | New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00   | 20           | E2       | 15 %             |              |
| 8703.21.92A      | Only tricycles (trikes)                                                  | 30           | E2       | 15 %             |              |
| 8703.21.92B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 15 %             |              |
| 8703.21.93       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00  | 20           | E2       | 18 %             |              |
| 8703.21.93A      | Only tricycles (trikes)                                                  | 30           | E2       | 18 %             |              |
| 8703.21.93B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 18 %             |              |
| 8703.21.94       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00  | 20           | E2       | 20 %             |              |
| 8703.21.94A      | Only tricycles (trikes)                                                  | 30           | E2       | 20 %             |              |
| 8703.21.94B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 20 %             |              |
| 8703.21.95       | Other, new                                                               | 20           | E2       | 20 %             |              |
| 8703.21.95A      | Only tricycles (trikes)                                                  | 30           | E2       | 20 %             |              |
| 8703.21.95B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 20 %             |              |
| 8703.21.96       | Used, of a CIF value not exceeding B/12 000.00                           | 20           | E2       | 15 %             |              |
| 8703.21.96A      | Only tricycles (trikes)                                                  | 30           | E2       | 15 %             |              |
| 8703.21.96B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 15 %             |              |
| 8703.21.97       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00 | 20           | E2       | 18 %             |              |
| 8703.21.97A      | Only tricycles (trikes)                                                  | 30           | E2       | 18 %             |              |
| 8703.21.97B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 18 %             |              |
| 8703.21.98       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00 | 20           | E2       | 20 %             |              |
| 8703.21.98A      | Only tricycles (trikes)                                                  | 30           | E2       | 20 %             |              |
| 8703.21.98B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 20 %             |              |
| 8703.21.99       | Other, used                                                              | 20           | E2       | 20 %             |              |
| 8703.21.99A      | Only tricycles (trikes)                                                  | 30           | E2       | 20 %             |              |
| 8703.21.99B      | Only four-wheeled vehicles (quads)                                       | 30           | E2       | 20 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.22          | Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc:                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 8703.22.11       | New                                                                                                                                                                                                                                                                                                                                      | 15           | E2       | 10 %             |              |
| 8703.22.11A      | Only hearses                                                                                                                                                                                                                                                                                                                             | 20           | E2       | 10 %             |              |
| 8703.22.19       | Other                                                                                                                                                                                                                                                                                                                                    | 15           | E2       | 10 %             |              |
| 8703.22.19A      | Only hearses                                                                                                                                                                                                                                                                                                                             | 20           | E2       | 10 %             |              |
| 8703.22.21       | New                                                                                                                                                                                                                                                                                                                                      | 25           | E2       | 10 %             |              |
| 8703.22.21A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       |                  |              |
| 8703.22.29       | Other                                                                                                                                                                                                                                                                                                                                    | 25           | E2       | 10 %             |              |
| 8703.22.29A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       | 10 %             |              |
| 8703.22.31       | New, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                            | 25           | E2       | 15 %             |              |
| 8703.22.31A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 15 %             |              |
| 8703.22.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                                                                                                                                                                                                                                  | 25           | E2       | 15 %             |              |
| 8703.22.32A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 15 %             |              |
| 8703.22.33       | Other, new                                                                                                                                                                                                                                                                                                                               | 25           | E2       | 18 %             |              |
| 8703.22.33A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 18 %             |              |
| 8703.22.34       | Used, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                           | 25           | E2       | 15 %             |              |
| 8703.22.34A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 15 %             |              |
| 8703.22.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                                                                                                                                                                                                                                 | 25           | E2       | 15 %             |              |
| 8703.22.35A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.22.39       | Other, used                                                                                                                                                                                                                                                                                                                              | 25           | E2       | 18 %             |              |
| 8703.22.39A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 18 %             |              |
| 8703.22.41       | New                                                                                                                                                                                                                                                                                                                                      | 25           | E2       | 3 %              |              |
| 8703.22.41A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 3 %              |              |
| 8703.22.49       | Other                                                                                                                                                                                                                                                                                                                                    | 25           | E2       | 3 %              |              |
| 8703.22.49A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 3 %              |              |
| 8703.22.51       | New, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                            | 25           | E2       | 15 %             |              |
| 8703.22.51A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       | 15 %             |              |
| 8703.22.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                                                                                                                                                                                                                  | 25           | E2       | 18 %             |              |
| 8703.22.52A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       | 18 %             |              |
| 8703.22.53       | New, other                                                                                                                                                                                                                                                                                                                               | 25           | E2       | 20 %             |              |
| 8703.22.53A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       | 20 %             |              |
| 8703.22.54       | Used, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                           | 25           | E2       | 15 %             |              |
| 8703.22.54A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       | 15 %             |              |
| 8703.22.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                                                                                                                                                                                                                 | 25           | E2       | 18 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.22.55A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       | 18 %             |              |
| 8703.22.59       | Other, used                                                                                                                                                                                                                                                                                                                              | 25           | E2       | 20 %             |              |
| 8703.22.59A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 20           | E2       | 20 %             |              |
| 8703.22.91       | New, of a CIF value not exceeding B/5 000.00                                                                                                                                                                                                                                                                                             | 25           | E2       | 15 %             |              |
| 8703.22.91A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 15 %             |              |
| 8703.22.92       | New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00                                                                                                                                                                                                                                                                   | 25           | E2       | 15 %             |              |
| 8703.22.92A      | Only of a cylinder capacity exceeding 1 000 cm <sup>3</sup> but not more than 1 300 cm <sup>3</sup> (except with four-wheel drive and a two range transfer case)                                                                                                                                                                         | 20           | E2       | 15 %             |              |
| 8703.22.93       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                                                                                                                                                                                                                  | 25           | E2       | 18 %             |              |
| 8703.22.93A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 18 %             |              |
| 8703.22.94       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                                                                                                                                                                                                                                  | 25           | E2       | 20 %             |              |
| 8703.22.94A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 20 %             |              |
| 8703.22.95       | Other, new                                                                                                                                                                                                                                                                                                                               | 25           | E2       | 20 %             |              |
| 8703.22.95A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 20 %             |              |
| 8703.22.96       | Used, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                           | 25           | E2       | 15 %             |              |
| 8703.22.96A      | Only of a cylinder capacity exceeding 1 000 cm <sup>3</sup> but not more than 1 300 cm <sup>3</sup> (except with four-wheel drive and a two range transfer case)                                                                                                                                                                         | 20           | E2       | 15 %             |              |
| 8703.22.97       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                                                                                                                                                                                                                 | 25           | E2       | 18 %             |              |
| 8703.22.97A      | Only of a cylinder capacity exceeding 1 000 cm <sup>3</sup> but not more than 1 300 cm <sup>3</sup> (except with four-wheel drive and a two range transfer case)                                                                                                                                                                         | 20           | E2       | 18 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.22.98       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                                                                                                                                                                                                                                 | 25           | E2       | 20 %             |              |
| 8703.22.98A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 20 %             |              |
| 8703.22.99       | Other, used                                                                                                                                                                                                                                                                                                                              | 25           | E2       | 20 %             |              |
| 8703.22.99A      | Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 20           | E2       | 20 %             |              |
| 8703.23          | Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 8703.23.11       | New                                                                                                                                                                                                                                                                                                                                      | 15           | C        | 10 %             |              |
| 8703.23.11A      | Only hearses                                                                                                                                                                                                                                                                                                                             | 20           | C        | 10 %             |              |
| 8703.23.19       | Other                                                                                                                                                                                                                                                                                                                                    | 15           | C        | 10 %             |              |
| 8703.23.19A      | Only hearses                                                                                                                                                                                                                                                                                                                             | 20           | C        | 10 %             |              |
| 8703.23.21       | New                                                                                                                                                                                                                                                                                                                                      | 25           | E2       | 10 %             |              |
| 8703.23.21A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 30           | E2       | 10 %             |              |
| 8703.23.29       | Other                                                                                                                                                                                                                                                                                                                                    | 25           | E2       | 10 %             |              |
| 8703.23.29A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 30           | E2       | 10 %             |              |
| 8703.23.31       | New, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                            | 25           | E2       | 15 %             |              |
| 8703.23.31A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |
| 8703.23.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                                                                                                                                                                                                                                  | 25           | E2       | 15 %             |              |
| 8703.23.32A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |
| 8703.23.33       | New, other                                                                                                                                                                                                                                                                                                                               | 25           | E2       | 18 %             |              |
| 8703.23.33A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 18 %             |              |

| Panama Code 2007 | Description                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.23.34       | Used, of a CIF value not exceeding B/12 000.00                                                                                         | 25           | E2       | 15 %             |              |
| 8703.23.34A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.23.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                               | 25           | E2       | 15 %             |              |
| 8703.23.35A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.23.39       | Other, used                                                                                                                            | 25           | E2       | 18 %             |              |
| 8703.23.39A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.23.41       | New                                                                                                                                    | 25           | E2       | 3 %              |              |
| 8703.23.41A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 3 %              |              |
| 8703.23.49       | Other                                                                                                                                  | 25           | E2       | 3 %              |              |
| 8703.23.49A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 3 %              |              |
| 8703.23.51       | New, of a CIF value not exceeding B/12 000.00                                                                                          | 25           | E2       | 15 %             |              |
| 8703.23.51A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.23.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                | 25           | E2       | 18 %             |              |
| 8703.23.52A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.23.53       | Other, new                                                                                                                             | 25           | E2       | 20 %             |              |
| 8703.23.53A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |
| 8703.23.54       | Used, of a CIF value not exceeding B/12 000.00                                                                                         | 25           | E2       | 15 %             |              |
| 8703.23.54A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.23.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                               | 25           | E2       | 18 %             |              |

| Panama Code 2007 | Description                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.23.55A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.23.59       | Other, used                                                                                                                            | 25           | E2       | 20 %             |              |
| 8703.23.59A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |
| 8703.23.91       | New, of a CIF value of no more than B/5 000.00                                                                                         | 25           | E2       | 15 %             |              |
| 8703.23.91A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.23.92       | New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00                                                                 | 25           | E2       | 15 %             |              |
| 8703.23.92A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.23.93       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                | 25           | E2       | 18 %             |              |
| 8703.23.93A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.23.94       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                                | 25           | E2       | 20 %             |              |
| 8703.23.94A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |
| 8703.23.95       | Other, new                                                                                                                             | 25           | E2       | 20 %             |              |
| 8703.23.95A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |
| 8703.23.96       | Used, of a CIF value not exceeding B/12 000.00                                                                                         | 25           | E2       | 15 %             |              |
| 8703.23.96A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.23.97       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                               | 25           | E2       | 18 %             |              |
| 8703.23.97A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.23.98       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                               | 25           | E2       | 20 %             |              |
| 8703.23.98A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |



| Panama Code 2007 | Description                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.23.99       | Other, used                                                                                                                            | 25           | E2       | 20 %             |              |
| 8703.23.99A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |
| 8703.24          | Of a cylinder capacity exceeding 3 000 cc:                                                                                             |              |          |                  |              |
| 8703.24.11       | New                                                                                                                                    | 15           | C        | 10 %             |              |
| 8703.24.11A      | Only hearses                                                                                                                           | 20           | C        | 10 %             |              |
| 8703.24.19       | Other                                                                                                                                  | 15           | C        | 10 %             |              |
| 8703.24.19A      | Only hearses                                                                                                                           | 20           | C        | 10 %             |              |
| 8703.24.21       | New                                                                                                                                    | 30           | E2       | 10 %             |              |
| 8703.24.21A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 10 %             |              |
| 8703.24.29       | Other                                                                                                                                  | 30           | E2       | 10 %             |              |
| 8703.24.29A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 10 %             |              |
| 8703.24.31       | New, of a CIF value not exceeding B/12 000.00                                                                                          | 30           | E2       | 15 %             |              |
| 8703.24.31A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 15 %             |              |
| 8703.24.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                                | 30           | E2       | 15 %             |              |
| 8703.24.32A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 15 %             |              |
| 8703.24.33       | Other, new                                                                                                                             | 30           | E2       | 18 %             |              |
| 8703.24.33A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 18 %             |              |
| 8703.24.34       | Used, of a CIF value not exceeding B/12 000.00                                                                                         | 30           | E2       | 15 %             |              |
| 8703.24.34A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 15 %             |              |
| 8703.24.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                               | 30           | E2       | 15 %             |              |
| 8703.24.35A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 15 %             |              |
| 8703.24.39       | Other, used                                                                                                                            | 30           | E2       | 18 %             |              |
| 8703.24.39A      | Only with four-wheel drive and a two range transfer case                                                                               | 25           | E2       | 18 %             |              |
| 8703.24.41       | New                                                                                                                                    | 30           | E2       | 3 %              |              |

| Panama Code 2007 | Description                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.24.41A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 3 %              |              |
| 8703.24.49       | Other                                                                    | 30           | E2       | 3 %              |              |
| 8703.24.49A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 3 %              |              |
| 8703.24.51       | New, of a CIF value not exceeding B/12 000.00                            | 30           | E2       | 15 %             |              |
| 8703.24.51A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.24.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00  | 30           | E2       | 18 %             |              |
| 8703.24.52A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.24.53       | Other, new                                                               | 30           | E2       | 20 %             |              |
| 8703.24.53A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.24.54       | Used, of a CIF value not exceeding B/12 000.00                           | 30           | E2       | 15 %             |              |
| 8703.24.54A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.24.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00 | 30           | E2       | 18 %             |              |
| 8703.24.55A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.24.59       | Other, used                                                              | 30           | E2       | 20 %             |              |
| 8703.24.59A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.24.91       | New, of a CIF value not exceeding B/12 000.00                            | 30           | E2       | 15 %             |              |
| 8703.24.91A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.24.92       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00  | 30           | E2       | 18 %             |              |
| 8703.24.92A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.24.93       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00  | 30           | E2       | 20 %             |              |
| 8703.24.93A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.24.94       | Other, new                                                               | 30           | E2       | 20 %             |              |

| Panama Code 2007 | Description                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-----------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.24.94A      | Only with four-wheel drive and a two range transfer case                                                        | 25           | E2       | 20 %             |              |
| 8703.24.95       | Used, of a CIF value not exceeding B/12 000.00                                                                  | 30           | E2       | 15 %             |              |
| 8703.24.95A      | Only with four-wheel drive and a two range transfer case                                                        | 25           | E2       | 15 %             |              |
| 8703.24.96       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                        | 30           | E2       | 18 %             |              |
| 8703.24.96A      | Only with four-wheel drive and a two range transfer case                                                        | 25           | E2       | 18 %             |              |
| 8703.24.97       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                        | 30           | E2       | 20 %             |              |
| 8703.24.97A      | Only with four-wheel drive and a two range transfer case                                                        | 25           | E2       | 20 %             |              |
| 8703.24.99       | Other, used                                                                                                     | 30           | E2       | 20 %             |              |
| 8703.24.99A      | Only with four-wheel drive and a two range transfer case                                                        | 25           | E2       | 20 %             |              |
| 8703.31          | Of a cylinder capacity not exceeding 1 500 cc:                                                                  |              |          |                  |              |
| 8703.31.11       | New                                                                                                             | 15           | E2       | 10 %             |              |
| 8703.31.11A      | Only hearses                                                                                                    | 20           | E2       | 10 %             |              |
| 8703.31.19       | Other                                                                                                           | 15           | E2       | 10 %             |              |
| 8703.31.19A      | Only hearses                                                                                                    | 20           | E2       | 10 %             |              |
| 8703.31.21       | New                                                                                                             | 25           | E2       | 10 %             |              |
| 8703.31.21A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 10 %             |              |
| 8703.31.29       | Other                                                                                                           | 25           | E2       | 10 %             |              |
| 8703.31.29A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 10 %             |              |
| 8703.31.31       | New, of a CIF value not exceeding B/12 000.00                                                                   | 25           | E2       | 15 %             |              |
| 8703.31.31A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                         | 25           | E2       | 15 %             |              |
| 8703.31.32A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.33       | Other, new                                                                                                      | 25           | E2       | 18 %             |              |



| Panama Code 2007 | Description                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-----------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.31.33A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 18 %             |              |
| 8703.31.34       | Used, of a CIF value not exceeding B/12 000.00                                                                  | 25           | E2       | 15 %             |              |
| 8703.31.34A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                        | 25           | E2       | 15 %             |              |
| 8703.31.35A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.39       | Other, used                                                                                                     | 25           | E2       | 18 %             |              |
| 8703.31.39A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 18 %             |              |
| 8703.31.41       | New                                                                                                             | 25           | E2       | 3 %              |              |
| 8703.31.41A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 3 %              |              |
| 8703.31.49       | Other                                                                                                           | 25           | E2       | 3 %              |              |
| 8703.31.49A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 3 %              |              |
| 8703.31.51       | New, of a CIF value not exceeding B/12 000.00                                                                   | 25           | E2       | 15 %             |              |
| 8703.31.51A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                         | 25           | E2       | 18 %             |              |
| 8703.31.52A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 18 %             |              |
| 8703.31.53       | Other, new                                                                                                      | 25           | E2       | 20 %             |              |
| 8703.31.53A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 20 %             |              |
| 8703.31.54       | Used, of a CIF value not exceeding B/12 000.00                                                                  | 25           | E2       | 15 %             |              |
| 8703.31.54A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                        | 25           | E2       | 18 %             |              |
| 8703.31.55A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 18 %             |              |

| Panama Code 2007 | Description                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-----------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.31.59       | Other, used                                                                                                     | 25           | E2       | 20 %             |              |
| 8703.31.59A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 20 %             |              |
| 8703.31.91       | New, of a CIF value not exceeding                                                                               | 25           | E2       | 15 %             |              |
| 8703.31.91A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.92       | New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00                                          | 25           | E2       | 15 %             |              |
| 8703.31.92A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.93       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                         | 25           | E2       | 18 %             |              |
| 8703.31.93A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 18 %             |              |
| 8703.31.94       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                         | 25           | E2       | 20 %             |              |
| 8703.31.94A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 20 %             |              |
| 8703.31.95       | Other, new                                                                                                      | 25           | E2       | 20 %             |              |
| 8703.31.95A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 20 %             |              |
| 8703.31.96       | Used, of a CIF value not exceeding B/12 000.00                                                                  | 25           | E2       | 15 %             |              |
| 8703.31.96A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 15 %             |              |
| 8703.31.97       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                        | 25           | E2       | 18 %             |              |
| 8703.31.97A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 18 %             |              |
| 8703.31.98       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                        | 25           | E2       | 20 %             |              |
| 8703.31.98A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 20 %             |              |
| 8703.31.99       | Other, used                                                                                                     | 25           | E2       | 20 %             |              |
| 8703.31.99A      | Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case) | 20           | E2       | 20 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.32          | Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 8703.32.11       | New                                                                                                                                                                                                                                                                                                                                      | 15           | E2       | 10 %             |              |
| 8703.32.11A      | Only hearses                                                                                                                                                                                                                                                                                                                             | 20           | E2       | 10 %             |              |
| 8703.32.19       | Other                                                                                                                                                                                                                                                                                                                                    | 15           | E2       | 10 %             |              |
| 8703.32.19A      | Only hearses                                                                                                                                                                                                                                                                                                                             | 20           | E2       | 10 %             |              |
| 8703.32.21       | New                                                                                                                                                                                                                                                                                                                                      | 25           | E2       | 10 %             |              |
| 8703.32.21A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 30           | E2       | 10 %             |              |
| 8703.32.29       | Other                                                                                                                                                                                                                                                                                                                                    | 25           | E2       | 10 %             |              |
| 8703.32.29A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 30           | E2       | 10 %             |              |
| 8703.32.31       | New, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                            | 25           | E2       | 15 %             |              |
| 8703.32.31A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |
| 8703.32.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                                                                                                                                                                                                                                  | 25           | E2       | 15 %             |              |
| 8703.32.32A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |
| 8703.32.33       | Other, new                                                                                                                                                                                                                                                                                                                               | 25           | E2       | 18 %             |              |
| 8703.32.33A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 18 %             |              |
| 8703.32.34       | Used, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                           | 25           | E2       | 15 %             |              |
| 8703.32.34A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |
| 8703.32.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00                                                                                                                                                                                                                                                                 | 25           | E2       | 15 %             |              |
| 8703.32.35A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.32.39       | Other, used                                                                                                                            | 25           | E2       | 18 %             |              |
| 8703.32.39A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.32.41       | New                                                                                                                                    | 25           | E2       | 3 %              |              |
| 8703.32.41A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 3 %              |              |
| 8703.32.49       | Other                                                                                                                                  | 25           | E2       | 3 %              |              |
| 8703.32.49A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 3 %              |              |
| 8703.32.51       | New, of a CIF value not exceeding B/12 000.00                                                                                          | 25           | E2       | 15 %             |              |
| 8703.32.51A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.32.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                | 25           | E2       | 18 %             |              |
| 8703.32.52A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.32.53       | Other, new                                                                                                                             | 25           | E2       | 20 %             |              |
| 8703.32.53A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |
| 8703.32.54       | Used, with a CIF value of no more than B/12 000.00                                                                                     | 25           | E2       | 15 %             |              |
| 8703.32.54A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.32.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                               | 25           | E2       | 18 %             |              |
| 8703.32.55A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 18 %             |              |
| 8703.32.59       | Other, used                                                                                                                            | 25           | E2       | 20 %             |              |
| 8703.32.59A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 20 %             |              |
| 8703.32.91       | New, of a CIF value not exceeding B/5 000.00                                                                                           | 25           | E2       | 15 %             |              |
| 8703.32.91A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case) | 30           | E2       | 15 %             |              |
| 8703.32.92       | New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00                                                                 | 25           | E2       | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.32.92A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |
| 8703.32.93       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                                                                                                                                                                                                                  | 25           | E2       | 18 %             |              |
| 8703.32.93A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 18 %             |              |
| 8703.32.94       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                                                                                                                                                                                                                                  | 25           | E2       | 20 %             |              |
| 8703.32.94A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 20 %             |              |
| 8703.32.95       | Other, new                                                                                                                                                                                                                                                                                                                               | 25           | E2       | 20 %             |              |
| 8703.32.95A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 20 %             |              |
| 8703.32.96       | Used, of a CIF value not exceeding B/12 000.00                                                                                                                                                                                                                                                                                           | 25           | E2       | 15 %             |              |
| 8703.32.96A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 15 %             |              |
| 8703.32.97       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                                                                                                                                                                                                                 | 25           | E2       | 18 %             |              |
| 8703.32.97A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 18 %             |              |
| 8703.32.98       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                                                                                                                                                                                                                                 | 25           | E2       | 20 %             |              |
| 8703.32.98A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)                                                                                                                                                                                                   | 30           | E2       | 20 %             |              |
| 8703.32.99       | Other, used                                                                                                                                                                                                                                                                                                                              | 25           | E2       | 20 %             |              |
| 8703.32.99A      | Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate) | 30           | E2       | 20 %             |              |
| 8703.33          | Of a cylinder capacity exceeding 2 500 cc:                                                                                                                                                                                                                                                                                               |              |          |                  |              |
| 8703.33.11       | New                                                                                                                                                                                                                                                                                                                                      | 15           | C        | 10 %             |              |
| 8703.33.11A      | Only hearses                                                                                                                                                                                                                                                                                                                             | 20           | C        | 10 %             |              |

| Panama Code 2007 | Description                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.33.19       | Other                                                                    | 15           | C        | 10 %             |              |
| 8703.33.19A      | Only hearses                                                             | 20           | C        | 10 %             |              |
| 8703.33.21       | New                                                                      | 30           | E2       | 10 %             |              |
| 8703.33.21A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 10 %             |              |
| 8703.33.29       | Other                                                                    | 30           | E2       | 10 %             |              |
| 8703.33.29A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 10 %             |              |
| 8703.33.31       | New, of a CIF value not exceeding B/12 000.00                            | 30           | E2       | 15 %             |              |
| 8703.33.31A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00  | 30           | E2       | 15 %             |              |
| 8703.33.32A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.33       | Other, new                                                               | 30           | E2       | 18 %             |              |
| 8703.33.33A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.33.34       | Used, of a CIF value not exceeding B/12 000.00                           | 30           | E2       | 15 %             |              |
| 8703.33.34A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00 | 30           | E2       | 15 %             |              |
| 8703.33.35A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.39       | Other, used                                                              | 30           | E2       | 18 %             |              |
| 8703.33.39A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.33.41       | New                                                                      | 30           | E2       | 3 %              |              |
| 8703.33.41A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 3 %              |              |
| 8703.33.49       | Other                                                                    | 30           | E2       | 3 %              |              |
| 8703.33.49A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 3 %              |              |
| 8703.33.51       | New, of a CIF value not exceeding B/12 000.00                            | 30           | E2       | 15 %             |              |
| 8703.33.51A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |



| Panama Code 2007 | Description                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.33.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00  | 30           | E2       | 18 %             |              |
| 8703.33.52A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.33.53       | Other, new                                                               | 30           | E2       | 20 %             |              |
| 8703.33.53A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.33.54       | Used, of a CIF value not exceeding B/12 000.00                           | 30           | E2       | 15 %             |              |
| 8703.33.54A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00 | 30           | E2       | 18 %             |              |
| 8703.33.55A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.33.59       | Other, used                                                              | 30           | E2       | 20 %             |              |
| 8703.33.59A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.33.91       | New, of a CIF value not exceeding B/5 000.00                             | 30           | E2       | 15 %             |              |
| 8703.33.91A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.92       | New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00   | 30           | E2       | 15 %             |              |
| 8703.33.92A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.93       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00  | 30           | E2       | 18 %             |              |
| 8703.33.93A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.33.94       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00  | 30           | E2       | 20 %             |              |
| 8703.33.94A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.33.95       | Other, new                                                               | 30           | E2       | 20 %             |              |
| 8703.33.95A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.33.96       | Used, of a CIF value not exceeding B/12 000.00                           | 30           | E2       | 15 %             |              |

| Panama Code 2007 | Description                                                              | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.33.96A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 15 %             |              |
| 8703.33.97       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00 | 30           | E2       | 18 %             |              |
| 8703.33.97A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 18 %             |              |
| 8703.33.98       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00 | 30           | E2       | 20 %             |              |
| 8703.33.98A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.33.99       | Other, used                                                              | 30           | E2       | 20 %             |              |
| 8703.33.99A      | Only with four-wheel drive and a two range transfer case                 | 25           | E2       | 20 %             |              |
| 8703.90          | Other:                                                                   |              |          |                  |              |
| 8703.90.11       | New                                                                      | 30           | E2       | 10 %             |              |
| 8703.90.19       | Other                                                                    | 30           | E2       | 10 %             |              |
| 8703.90.21       | New                                                                      | 30           | E2       | 10 %             |              |
| 8703.90.29       | Other                                                                    | 30           | E2       | 10 %             |              |
| 8703.90.31       | New, of a CIF value not exceeding B/12 000.00                            | 30           | E2       | 15 %             |              |
| 8703.90.32       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00  | 30           | E2       | 15 %             |              |
| 8703.90.33       | Other, new                                                               | 30           | E2       | 18 %             |              |
| 8703.90.34       | Used, of a CIF value not exceeding B/12 000.00                           | 30           | E2       | 15 %             |              |
| 8703.90.35       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00 | 30           | E2       | 15 %             |              |
| 8703.90.39       | Other, used                                                              | 30           | E2       | 18 %             |              |
| 8703.90.41       | New                                                                      | 30           | E2       | 3 %              |              |
| 8703.90.49       | Other                                                                    | 30           | E2       | 3 %              |              |
| 8703.90.51       | New, of a CIF value not exceeding B/12 000.00                            | 30           | E2       | 15 %             |              |
| 8703.90.52       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00  | 30           | E2       | 18 %             |              |
| 8703.90.53       | Other, new                                                               | 30           | E2       | 20 %             |              |
| 8703.90.54       | Used, of a CIF value not exceeding B/12 000.00                           | 30           | E2       | 15 %             |              |
| 8703.90.55       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00 | 30           | E2       | 18 %             |              |

| Panama Code 2007 | Description                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8703.90.59       | Other, used                                                                                                                                          | 30           | E2       | 20 %             |              |
| 8703.90.91       | New, of a CIF value not exceeding B/5 000.00                                                                                                         | 30           | E2       | 15 %             |              |
| 8703.90.92       | New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00                                                                               | 30           | E2       | 15 %             |              |
| 8703.90.93       | New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                              | 30           | E2       | 18 %             |              |
| 8703.90.94       | New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                                              | 30           | E2       | 20 %             |              |
| 8703.90.95       | Other, new                                                                                                                                           | 30           | E2       | 20 %             |              |
| 8703.90.96       | Used, of a CIF value not exceeding B/12 000.00                                                                                                       | 30           | E2       | 15 %             |              |
| 8703.90.97       | Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00                                                                             | 30           | E2       | 18 %             |              |
| 8703.90.98       | Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00                                                                             | 30           | E2       | 20 %             |              |
| 8703.90.99       | Other, used                                                                                                                                          | 30           | E2       | 20 %             |              |
| 87.04            | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.                                                                                                           |              |          |                  |              |
| 8704.10          | Dumpers designed for off-highway use:                                                                                                                |              |          |                  |              |
| 8704.10.10       | New                                                                                                                                                  | 15           | C        | 10 %             |              |
| 8704.10.20       | Used                                                                                                                                                 | 15           | C        | 10 %             |              |
| 8704.21          | Of a gross vehicle weight not exceeding 5 tonnes:                                                                                                    |              |          |                  |              |
| 8704.21.10       | New                                                                                                                                                  | 5            | E2       | 8 %              |              |
| 8704.21.10A      | Only vehicles with an uncovered goods compartment, separate from the driver's cab                                                                    | 10           | E2       | 8 %              |              |
| 8704.21.10B      | Only vehicles with a covered goods compartment, separate from the driver's cab, of a gross vehicle weight not exceeding 2,5 tonnes                   | 10           | E2       | 8 %              |              |
| 8704.21.10C      | Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes) | 15           | E2       | 8 %              |              |
| 8704.21.10D      | Only tank vehicles, refrigerated vehicles and refuse collection vehicles                                                                             | 15           | E2       | 8 %              |              |
| 8704.21.20       | Used                                                                                                                                                 | 5            | E2       | 8 %              |              |
| 8704.21.20A      | Only vehicles with an uncovered goods compartment, separate from the driver's cab                                                                    | 10           | E2       | 8 %              |              |
| 8704.21.20B      | Only vehicles with a covered goods compartment, separate from the driver's cab, of a gross vehicle weight not exceeding 2,5 tonnes                   | 10           | E2       | 8 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8704.21.20C      | Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)                                                                                                                                               | 15           | E2       | 8 %              |              |
| 8704.21.20D      | Only tank vehicles, refrigerated vehicles and refuse collection vehicles                                                                                                                                                                                                                           | 15           | E2       | 8 %              |              |
| 8704.22          | Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes:                                                                                                                                                                                                                          |              |          |                  |              |
| 8704.22.10       | New                                                                                                                                                                                                                                                                                                | 15           | E        | 5 %              |              |
| 8704.22.20       | Used                                                                                                                                                                                                                                                                                               | 15           | E        | 5 %              |              |
| 8704.23          | Of a gross vehicle weight exceeding 20 tonnes:                                                                                                                                                                                                                                                     |              |          |                  |              |
| 8704.23.10       | New                                                                                                                                                                                                                                                                                                | 15           | E        | 10 %             |              |
| 8704.23.20       | Used                                                                                                                                                                                                                                                                                               | 15           | E        | 10 %             |              |
| 8704.31          | Of a gross vehicle weight not exceeding 5 tonnes:                                                                                                                                                                                                                                                  |              |          |                  |              |
| 8704.31.10       | New                                                                                                                                                                                                                                                                                                | 10           | E2       | 10 %             |              |
| 8704.31.10A      | Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)                                                                                                                                               | 15           | E2       | 10 %             |              |
| 8704.31.10B      | Only tank vehicles, refrigerated vehicles and refuse collection vehicles                                                                                                                                                                                                                           | 15           | E2       | 10 %             |              |
| 8704.31.20       | Used                                                                                                                                                                                                                                                                                               | 10           | E2       | 10 %             |              |
| 8704.31.20A      | Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)                                                                                                                                               | 15           | E2       | 10 %             |              |
| 8704.31.20B      | Only tank vehicles, refrigerated vehicles and refuse collection vehicles                                                                                                                                                                                                                           | 15           | E2       | 10 %             |              |
| 8704.32          | Of a gross vehicle weight exceeding 5 tonnes:                                                                                                                                                                                                                                                      |              |          |                  |              |
| 8704.32.10       | New                                                                                                                                                                                                                                                                                                | 15           | E2       | 10 %             |              |
| 8704.32.20       | Used                                                                                                                                                                                                                                                                                               | 15           | E2       | 10 %             |              |
| 8704.90          | Other:                                                                                                                                                                                                                                                                                             |              |          |                  |              |
| 8704.90.10       | New                                                                                                                                                                                                                                                                                                | 15           | E2       | 10 %             |              |
| 8704.90.20       | Used                                                                                                                                                                                                                                                                                               | 15           | E2       | 10 %             |              |
| 87.05            | SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIO-LOGICAL UNITS). |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8705.10          | Crane lorries:                                                                                                       |              |          |                  |              |
| 8705.10.10       | New                                                                                                                  | 20           | E2       | 5 %              |              |
| 8705.10.20       | Used                                                                                                                 | 20           | E2       | 5 %              |              |
| 8705.20          | Mobile drilling derricks:                                                                                            |              |          |                  |              |
| 8705.20.10       | New                                                                                                                  | 20           | E2       | 10 %             |              |
| 8705.20.20       | Used                                                                                                                 | 20           | E2       | 10 %             |              |
| 8705.30          | Fire fighting vehicles:                                                                                              |              |          |                  |              |
| 8705.30.10       | New                                                                                                                  | 20           | E2       | 10 %             |              |
| 8705.30.20       | Used                                                                                                                 | 20           | E2       | 10 %             |              |
| 8705.40          | Concrete-mixer lorries:                                                                                              |              |          |                  |              |
| 8705.40.10       | New                                                                                                                  | 20           | C        | 3 %              |              |
| 8705.40.20       | Used                                                                                                                 | 20           | C        | 3 %              |              |
| 8705.90          | Other:                                                                                                               |              |          |                  |              |
| 8705.90.10       | New                                                                                                                  | 20           | C        | 10 %             |              |
| 8705.90.20       | Used                                                                                                                 | 20           | C        | 10 %             |              |
| 87.06            | CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.                                      |              |          |                  |              |
| 8706.00.10       | For the vehicles of heading 87.03                                                                                    | 15           | E        | 15 %             |              |
| 8706.00.90       | Other                                                                                                                | 15           | E        | 15 %             |              |
| 8706.00.90A      | Only of buses                                                                                                        | 10           | E        | 15 %             |              |
| 87.07            | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:                                          |              |          |                  |              |
| 8707.10.00       | For the vehicles of heading 87.03                                                                                    | 20           | E        | 15 %             |              |
| 8707.90          | Other:                                                                                                               |              |          |                  |              |
| 8707.90.11       | For buses                                                                                                            | 20           | E        | 15 %             |              |
| 8707.90.11A      | Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51 | 15           | E        | 15 %             |              |
| 8707.90.19       | Other                                                                                                                | 20           | E        | 15 %             |              |
| 8707.90.19A      | Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51 | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8707.90.21       | For road tractors for semi-trailers                                                                                              | 20           | E        | 10 %             |              |
| 8707.90.21A      | Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51             | 15           | E        | 10 %             |              |
| 8707.90.22       | For other agricultural, horticultural or forestry tractors                                                                       | —            | A        | FREE             |              |
| 8707.90.29       | Other                                                                                                                            | 20           | E        | 10 %             |              |
| 8707.90.29A      | Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51             | 15           | E        | 10 %             |              |
| 87.08            | PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.                                                          |              |          |                  |              |
| 8708.10.00       | Bumpers and parts thereof                                                                                                        | 10           | C        | 5 %              |              |
| 8708.21.00       | Safety seat belts                                                                                                                | 10           | E        | 5 %              |              |
| 8708.29          | Other:                                                                                                                           |              |          |                  |              |
| 8708.29.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors                                    | 10           | C        | FREE             |              |
| 8708.29.90       | Other                                                                                                                            | 10           | C        | 5 %              |              |
| 8708.30          | Brakes and servo-brakes and parts thereof:                                                                                       |              |          |                  |              |
| 8708.30.10       | Mounted brake linings for pedestrian controlled tractors and other agricultural, horticultural or forestry tractors              | 10           | C        | FREE             |              |
| 8708.30.90       | Other                                                                                                                            | 10           | C        | 5 %              |              |
| 8708.30.90A      | Only hydrodynamic brake system with transmission delay, and parts thereof                                                        | 0            | A        | 5 %              |              |
| 8708.40          | Gear-boxes and parts thereof:                                                                                                    |              |          |                  |              |
| 8708.40.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors                                    | —            | A        | FREE             |              |
| 8708.40.90       | Other                                                                                                                            | 10           | E        | 5 %              |              |
| 8708.40.90A      | Only gear-boxes                                                                                                                  | 10           | C        | 5 %              |              |
| 8708.50          | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof: |              |          |                  |              |
| 8708.50.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors                                    | 10           | E        | FREE             |              |
| 8708.50.90       | Other                                                                                                                            | 10           | E        | 5 %              |              |
| 8708.70          | Road wheels and parts and accessories thereof:                                                                                   |              |          |                  |              |
| 8708.70.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors                                    | 10           | C        | FREE             |              |



| Panama Code 2007 | Description                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8708.70.90       | Other                                                                                         | 10           | C        | 5 %              |              |
| 8708.80          | Suspension systems and parts thereof (including shock-absorbers):                             |              |          |                  |              |
| 8708.80.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | —            | A        | FREE             |              |
| 8708.80.90       | Other                                                                                         | 10           | E        | 5 %              |              |
| 8708.80.90A      | Only suspension shock-absorbers                                                               | 10           | C        | 5 %              |              |
| 8708.91          | Radiators and parts thereof:                                                                  |              |          |                  |              |
| 8708.91.10       | Tanks of bronze and plastic for radiators                                                     | 10           | E        | 3 %              |              |
| 8708.91.20       | Collars with overflow pipe for radiator tank                                                  | 10           | E        | FREE             |              |
| 8708.91.90       | Other                                                                                         | 10           | E        | 15 %             |              |
| 8708.91.90A      | Only radiators                                                                                | 10           | C        | 15 %             |              |
| 8708.92.00       | Silencers (mufflers) and exhaust pipes; parts thereof:                                        | 10           | E        | 5 %              |              |
| 8708.93          | Clutches and parts thereof:                                                                   |              |          |                  |              |
| 8708.93.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 10           | C        | FREE             |              |
| 8708.93.20       | For track-laying tractors                                                                     | 10           | C        | 5 %              |              |
| 8708.93.31       | Complete, new                                                                                 | 10           | C        | 5 %              |              |
| 8708.93.32       | Complete, used or reconditioned                                                               | 10           | C        | 15 %             |              |
| 8708.93.33       | Discs, new, used or reconditioned                                                             | 10           | C        | 15 %             |              |
| 8708.93.34       | Pressure plates, new, used or reconditioned                                                   | 10           | C        | 15 %             |              |
| 8708.93.39       | Other parts                                                                                   | 10           | C        | 5 %              |              |
| 8708.93.90       | Other                                                                                         | 10           | C        | 5 %              |              |
| 8708.94          | Steering wheels, steering columns and steering boxes; parts thereof:                          |              |          |                  |              |
| 8708.94.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | —            | A        | FREE             |              |
| 8708.94.90       | Other,                                                                                        | 10           | E        | 5 %              |              |
| 8708.94.90A      | Only steering wheels, steering columns and steering boxes                                     | 10           | C        | 5 %              |              |
| 8708.95.00       | Safety airbags with inflator system; parts thereof                                            | 10           | E        | 5 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8708.99          | Other:                                                                                                                                                                                                                                                       |              |          |                  |              |
| 8708.99.10       | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors                                                                                                                                                                | 10           | C        | FREE             |              |
| 8708.99.90       | Other                                                                                                                                                                                                                                                        | 10           | C        | 5 %              |              |
| 87.09            | WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF. |              |          |                  |              |
| 8709.11.00       | Electric                                                                                                                                                                                                                                                     | 10           | E        | 3 %              |              |
| 8709.19.00       | Other                                                                                                                                                                                                                                                        | 5            | E        | 3 %              |              |
| 8709.90          | Parts:                                                                                                                                                                                                                                                       |              |          |                  |              |
| 8709.90.11       | With pneumatic tyres                                                                                                                                                                                                                                         | 15           | E        | 15 %             |              |
| 8709.90.19       | Other                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 8709.90.90       | Other                                                                                                                                                                                                                                                        | 15           | E        | 10 %             |              |
| 8710.00.00       | TANKS AND OTHER VEHICLES.                                                                                                                                                                                                                                    | 10           | E        | 15 %             |              |
| 87.11            | MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS.                                                                                                                                              |              |          |                  |              |
| 8711.10          | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:                                                                                                                                                             |              |          |                  |              |
| 8711.10.10       | New                                                                                                                                                                                                                                                          | 10           | E2       | 15 %             |              |
| 8711.10.10A      | Only tricycles (trikes)                                                                                                                                                                                                                                      | 30           | E2       | 15 %             |              |
| 8711.10.20       | Used                                                                                                                                                                                                                                                         | 10           | E2       | 15 %             |              |
| 8711.10.20A      | Only tricycles (trikes)                                                                                                                                                                                                                                      | 30           | E2       | 15 %             |              |
| 8711.20          | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:                                                                                                                                        |              |          |                  |              |
| 8711.20.11       | New                                                                                                                                                                                                                                                          | 10           | E2       | 15 %             |              |
| 8711.20.11A      | Only tricycles (trikes)                                                                                                                                                                                                                                      | 30           | E2       | 15 %             |              |
| 8711.20.19       | Other                                                                                                                                                                                                                                                        | 10           | E2       | 15 %             |              |
| 8711.20.19A      | Only tricycles (trikes)                                                                                                                                                                                                                                      | 30           | E2       | 15 %             |              |
| 8711.20.21       | New                                                                                                                                                                                                                                                          | 10           | E2       | 15 %             |              |
| 8711.20.21A      | Only tricycles (trikes)                                                                                                                                                                                                                                      | 30           | E2       | 15 %             |              |

| Panama Code 2007 | Description                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8711.20.29       | Other                                                                                                                  | 10           | E2       | 15 %             |              |
| 8711.20.29A      | Only tricycles (trikes)                                                                                                | 30           | E2       | 15 %             |              |
| 8711.30          | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: |              |          |                  |              |
| 8711.30.10       | New                                                                                                                    | 10           | E2       | 15 %             |              |
| 8711.30.10A      | Only tricycles (trikes)                                                                                                | 30           | E2       | 15 %             |              |
| 8711.30.20       | Used                                                                                                                   | 10           | E2       | 15 %             |              |
| 8711.30.20A      | Only tricycles (trikes)                                                                                                | 30           | E2       | 15 %             |              |
| 8711.40          | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: |              |          |                  |              |
| 8711.40.10       | New                                                                                                                    | 10           | E2       | 15 %             |              |
| 8711.40.10A      | Only tricycles (trikes)                                                                                                | 30           | E2       | 15 %             |              |
| 8711.40.20       | Used                                                                                                                   | 10           | E2       | 15 %             |              |
| 8711.40.20A      | Only tricycles (trikes)                                                                                                | 30           | E2       | 15 %             |              |
| 8711.50          | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:                          |              |          |                  |              |
| 8711.50.10       | New                                                                                                                    | 10           | E2       | 15 %             |              |
| 8711.50.10A      | Only tricycles (trikes)                                                                                                | 30           | E2       | 15 %             |              |
| 8711.50.20       | Used                                                                                                                   | 10           | E2       | 15 %             |              |
| 8711.50.20A      | Only tricycles (trikes)                                                                                                | 30           | E2       | 15 %             |              |
| 8711.90          | Other:                                                                                                                 |              |          |                  |              |
| 8711.90.10       | New                                                                                                                    | 10           | E2       | 15 %             |              |
| 8711.90.20       | Used                                                                                                                   | 10           | E2       | 15 %             |              |
| 87.12            | BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.                                               |              |          |                  |              |
| 8712.00.10       | Bicycles of all kinds, totally disassembled                                                                            | 15           | E2       | 5 %              |              |
| 8712.00.20       | BMX bicycles                                                                                                           | 15           | E2       | 10 %             |              |
| 8712.00.30       | Mountain bicycles and racing bicycles                                                                                  | 15           | E2       | 10 %             |              |
| 8712.00.90       | Other                                                                                                                  | 15           | E2       | 15 %             |              |
| 87.13            | CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.                          |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                           | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-----------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 8713.10.00       | Not mechanically propelled                                                                                            | 5            | E        | FREE             |              |
| 8713.90.00       | Other                                                                                                                 | 5            | E        | FREE             |              |
| 87.14            | PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13.                                                         |              |          |                  |              |
| 8714.11.00       | Saddles                                                                                                               | 10           | E        | 10 %             |              |
| 8714.19          | Other:                                                                                                                |              |          |                  |              |
| 8714.19.10       | Wheels fitted with solid tyres                                                                                        | 10           | C        | 15 %             |              |
| 8714.19.20       | Wheels fitted with pneumatic tyres                                                                                    | 10           | C        | 15 %             |              |
| 8714.19.30       | Handlebar grips and pads for pedals                                                                                   | 10           | C        | 15 %             |              |
| 8714.19.90       | Other                                                                                                                 | 10           | C        | 10 %             |              |
| 8714.20          | Of carriages and other vehicles for disabled persons:                                                                 |              |          |                  |              |
| 8714.20.10       | Wheels fitted with solid tyres                                                                                        | 5            | E        | FREE             |              |
| 8714.20.20       | Wheels fitted with pneumatic tyres                                                                                    | 5            | E        | FREE             |              |
| 8714.20.90       | Other                                                                                                                 | 5            | E        | FREE             |              |
| 8714.91.00       | Frames and forks, and parts thereof                                                                                   | 10           | E        | 10 %             |              |
| 8714.91.00A      | Only parts                                                                                                            | 5            | E        | 10 %             |              |
| 8714.92          | Wheel rims and spokes:                                                                                                |              |          |                  |              |
| 8714.92.10       | Wheels fitted with solid tyres                                                                                        | 10           | E        | 15 %             |              |
| 8714.92.20       | Wheels fitted with pneumatic tyres                                                                                    | 10           | E        | 15 %             |              |
| 8714.92.90       | Other                                                                                                                 | 5            | E        | 10 %             |              |
| 8714.93.00       | Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels                                  | 5            | E        | 10 %             |              |
| 8714.94.00       | Brakes, including coaster braking hubs and hub brakes, and parts thereof                                              | 5            | E        | 10 %             |              |
| 8714.95.00       | Saddles                                                                                                               | 5            | E        | 10 %             |              |
| 8714.96.00       | Pedals and crank-gear, and parts thereof                                                                              | 5            | E        | 10 %             |              |
| 8714.99.00       | Other                                                                                                                 | 5            | E        | 10 %             |              |
| 8714.99.00A      | Only shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic) | 10           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 87.15            | BABY CARRIAGES AND PARTS THEREOF.                                                                      |              |          |                  |              |
| 8715.00.10       | Baby carriages                                                                                         | 15           | E        | 10 %             |              |
| 8715.00.91       | Metal wheels fitted with solid tyres                                                                   | 15           | E        | 15 %             |              |
| 8715.00.99       | Other                                                                                                  | 15           | E        | 10 %             |              |
| 87.16            | TRAILERS AND SEMI-TRAILERS FOR ANY VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF. |              |          |                  |              |
| 8716.10          | Trailers and semi-trailers of the caravan type, for housing or camping:                                |              |          |                  |              |
| 8716.10.10       | New                                                                                                    | 15           | E        | 15 %             |              |
| 8716.10.20       | Used                                                                                                   | 15           | E        | 15 %             |              |
| 8716.20          | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:                   |              |          |                  |              |
| 8716.20.10       | New                                                                                                    | 10           | E        | 10 %             |              |
| 8716.20.20       | Used                                                                                                   | 10           | E        | 10 %             |              |
| 8716.31          | Tanker trailers and tanker semi-trailers:                                                              |              |          |                  |              |
| 8716.31.11       | New                                                                                                    | 10           | E        | 3 %              |              |
| 8716.31.19       | Other                                                                                                  | 10           | E        | 3 %              |              |
| 8716.31.91       | New                                                                                                    | 10           | E        | 10 %             |              |
| 8716.31.99       | Other                                                                                                  | 10           | E        | 10 %             |              |
| 8716.39          | Other:                                                                                                 |              |          |                  |              |
| 8716.39.11       | New                                                                                                    | 10           | E2       | 10 %             |              |
| 8716.39.19       | Other                                                                                                  | 10           | E2       | 10 %             |              |
| 8716.39.21       | New                                                                                                    | 10           | E2       | 10 %             |              |
| 8716.39.29       | Other                                                                                                  | 10           | E2       | 10 %             |              |
| 8716.39.91       | New                                                                                                    | 10           | E2       | 10 %             |              |
| 8716.39.99       | Other                                                                                                  | 10           | E2       | 10 %             |              |
| 8716.40          | Other trailers and semi-trailers:                                                                      |              |          |                  |              |
| 8716.40.10       | New                                                                                                    | 10           | E2       | 15 %             |              |
| 8716.40.20       | Used                                                                                                   | 10           | E2       | 15 %             |              |
| 8716.80          | Other vehicles:                                                                                        |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8716.80.10       | Metal trolleys of the kind used in supermarkets, trolleys for buckets and mops                                                          | 10           | E2       | 15 %             |              |
| 8716.80.20       | Trolleys for the transport of coffins                                                                                                   | 10           | E2       | 15 %             |              |
| 8716.80.90       | Other                                                                                                                                   | 10           | E2       | 15 %             |              |
| 8716.90          | Parts:                                                                                                                                  |              |          |                  |              |
| 8716.90.10       | Wheels fitted with solid tyres                                                                                                          | 15           | C        | 15 %             |              |
| 8716.90.20       | Wheels fitted with pneumatic tyres                                                                                                      | 15           | C        | 15 %             |              |
| 8716.90.90       | Other                                                                                                                                   | 15           | C        | 10 %             |              |
| 8801.00.00       | BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.                                                          | 15           | C        | 15 %             |              |
| 88.02            | OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES. |              |          |                  |              |
| 8802.11.00       | Of an unladen weight not exceeding 2 000 kg                                                                                             | 15           | C        | 15 %             |              |
| 8802.12.00       | Of an unladen weight exceeding 2 000 kg                                                                                                 | 15           | C        | 15 %             |              |
| 8802.20          | Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg                                                              |              |          |                  |              |
| 8802.20.10       | For commercial use                                                                                                                      | 15           | C        | 15 %             |              |
| 8802.20.90       | Other                                                                                                                                   | 15           | C        | 15 %             |              |
| 8802.30          | Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg                                      |              |          |                  |              |
| 8802.30.10       | For commercial use                                                                                                                      | 15           | C        | 15 %             |              |
| 8802.30.90       | Other                                                                                                                                   | 15           | C        | 15 %             |              |
| 8802.40          | Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg                                                                 |              |          |                  |              |
| 8802.40.10       | For commercial use                                                                                                                      | 0            | A        | 10 %             |              |
| 8802.40.90       | Other                                                                                                                                   | 0            | A        | 10 %             |              |
| 8802.60          | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:                                                        |              |          |                  |              |
| 8802.60.10       | For commercial use                                                                                                                      | 0            | A        | 15 %             |              |
| 8802.60.90       | Other                                                                                                                                   | 0            | A        | 15 %             |              |
| 88.03            | PARTS OF GOODS OF HEADING 88.01 OR 88.02.                                                                                               |              |          |                  |              |
| 8803.10.00       | Propellers and rotors and parts thereof                                                                                                 | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8803.20.00       | Under-carriages and parts thereof                                                                                             | 0            | A        | 15 %             |              |
| 8803.30.00       | Other parts of aeroplanes or helicopters                                                                                      | 0            | A        | 10 %             |              |
| 8803.90.00       | Other                                                                                                                         | 0            | A        | 15 %             |              |
| 8804.00.00       | PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO.            | 5            | A        | 15 %             |              |
| 88.05            | AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS THEREOF.                                |              |          |                  |              |
| 8805.10.00       | Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof                                    | 0            | A        | 15 %             |              |
| 8805.21.00       | Air combat simulators and parts thereof                                                                                       | 0            | A        | 15 %             |              |
| 8805.29.00       | Other                                                                                                                         | 0            | A        | 15 %             |              |
| 89.01            | CRUISE SHIPS, EXCURSION BOATS, FERRY BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS.    |              |          |                  |              |
| 8901.10.00       | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds | —            | A        | 15 %             |              |
| 8901.20.00       | Tankers                                                                                                                       | 0            | A        | 15 %             |              |
| 8901.30.00       | Refrigerated vessels, other than those of subheading 8901.20                                                                  | 0            | A        | 15 %             |              |
| 8901.90.00       | Other vessels for the transport of goods and other vessels for the transport of both persons and goods:                       | —            | A        | 10 %             |              |
| 89.02            | FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS.                               |              |          |                  |              |
| 8902.00.10       | Not exceeding 250 tonnes gross register                                                                                       | 0            | A        | 10 %             |              |
| 8902.00.90       | Other                                                                                                                         | —            | A        | 15 %             |              |
| 89.03            | YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES.                                                      |              |          |                  |              |
| 8903.10.00       | Inflatable vessels                                                                                                            | 15           | E        | 15 %             |              |
| 8903.91          | Sailboats, with or without auxiliary motor:                                                                                   |              |          |                  |              |
| 8903.91.10       | With wooden hull, not exceeding 250 tonnes gross register                                                                     | 15           | E        | 15 %             |              |
| 8903.91.20       | With fibreglass hull, of a length not less than 18 feet                                                                       | 15           | E        | 10 %             |              |
| 8903.91.90       | Other                                                                                                                         | 15           | E        | 15 %             |              |
| 8903.92          | Motorboats, other than outboard motorboats:                                                                                   |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8903.92.10       | With wooden hull, of a GRT not exceeding 250 tonnes                                                                                                                                                               | 15           | E        | 5 %              |              |
| 8903.92.20       | With glass fibre hull, of a length of 18 feet or more                                                                                                                                                             | 15           | E        | 5 %              |              |
| 8903.92.90       | Other                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 8903.99          | Other:                                                                                                                                                                                                            |              |          |                  |              |
| 8903.99.10       | With wooden hull, of a GRT not exceeding 250 tonnes                                                                                                                                                               | 15           | E        | 5 %              |              |
| 8903.99.20       | With glass fibre hull, of a length of 18 feet or more                                                                                                                                                             | 15           | E        | 5 %              |              |
| 8903.99.90       | Other                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 8904.00.00       | TUGS AND PUSHER CRAFT.                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 89.05            | LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS. |              |          |                  |              |
| 8905.10.00       | Dredgers                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8905.20.00       | Floating or submersible drilling or production platforms                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8905.90.00       | Other                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 89.06            | OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.                                                                                                                                          |              |          |                  |              |
| 8906.10.00       | Warships                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8906.90.00       | Other                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 89.07            | OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS).                                                                                                            |              |          |                  |              |
| 8907.10.00       | Inflatable rafts                                                                                                                                                                                                  | 15           | E        | 15 %             |              |
| 8907.90          | Other:                                                                                                                                                                                                            |              |          |                  |              |
| 8907.90.10       | Buoys and beacons                                                                                                                                                                                                 | 0            | A        | 5 %              |              |
| 8907.90.90       | Other                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 89.08            | VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP.                                                                                                                                                            |              |          |                  |              |
| 8908.00.10       | Warships                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 8908.00.21       | With wooden hull, of a GRT not exceeding 250 tonnes                                                                                                                                                               | 0            | A        | 15 %             |              |
| 8908.00.22       | With glass fibre hull, of a length of 18 feet or more but not more than 38 feet                                                                                                                                   | 0            | A        | 15 %             |              |
| 8908.00.29       | Other                                                                                                                                                                                                             | 0            | A        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
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| 8908.00.31       | With hull of any material, of a GRT not exceeding 250 tonnes                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 8908.00.39       | Other                                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 8908.00.41       | With wooden hull, of a GRT not exceeding 250 tonnes                                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 8908.00.42       | With metal hull, of a GRT not exceeding 250 tonnes                                                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 8908.00.49       | Other                                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 8908.00.50       | Tugs and life boats                                                                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 8908.00.60       | Floating docks, cranes, dredgers and similar vessels                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 8908.00.90       | Other                                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 90.01            | OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES, OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED. |              |          |                  |              |
| 9001.10.00       | Optical fibres, optical fibre bundles and cables                                                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 9001.20.00       | Sheets and plates of polarizing material                                                                                                                                                                                                                                                                        | 0            | A        | 10 %             |              |
| 9001.30.00       | Contact lenses                                                                                                                                                                                                                                                                                                  | 5            | E        | 10 %             |              |
| 9001.40.00       | Spectacle lenses of glass                                                                                                                                                                                                                                                                                       | 0            | A        | 3 %              |              |
| 9001.50.00       | Spectacle lenses of other materials                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 9001.90          | Other:                                                                                                                                                                                                                                                                                                          |              |          |                  |              |
| 9001.90.10       | Unmounted printing screens                                                                                                                                                                                                                                                                                      | 5            | E        | 10 %             |              |
| 9001.90.90       | Other                                                                                                                                                                                                                                                                                                           | 5            | E        | 10 %             |              |
| 90.02            | LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.                                                                                                                  |              |          |                  |              |
| 9002.11.00       | For cameras, projectors or photographic enlargers or reducers                                                                                                                                                                                                                                                   | 0            | A        | 5 %              |              |
| 9002.19.00       | Other                                                                                                                                                                                                                                                                                                           | 0            | A        | 5 %              |              |
| 9002.20.00       | Filters                                                                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 9002.90          | Other:                                                                                                                                                                                                                                                                                                          |              |          |                  |              |
| 9002.90.10       | Optical mirrors, for equipment, instruments or apparatus                                                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9002.90.90       | Other                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 90.03            | FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF.                                                                                                              |              |          |                  |              |
| 9003.11.00       | Of plastic                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 9003.19.00       | Of other materials                                                                                                                                                                        | 0            | A        | 5 %              |              |
| 9003.90.00       | Parts                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 90.04            | SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER.                                                                                                                        |              |          |                  |              |
| 9004.10.00       | Sunglasses                                                                                                                                                                                | 15           | E        | 5 %              |              |
| 9004.90.00       | Other                                                                                                                                                                                     | 15           | E        | 5 %              |              |
| 9004.90.00A      | Protective goggles (other than sunglasses) for workers                                                                                                                                    | 0            | A        | 5 %              |              |
| 90.05            | BINOCULARS, MONOCULARS, ASTRONOMICAL AND OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY. |              |          |                  |              |
| 9005.10.00       | Binoculars                                                                                                                                                                                | 15           | E        | 10 %             |              |
| 9005.80.00       | Other instruments                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 9005.90.00       | Parts and accessories (including mountings)                                                                                                                                               | 0            | A        | 10 %             |              |
| 90.06            | PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39.                                                                       |              |          |                  |              |
| 9006.10.00       | Cameras of a kind used for preparing printing plates or cylinders                                                                                                                         | 0            | A        | 3 %              |              |
| 9006.30.00       | Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories                                         | 0            | A        | 10 %             |              |
| 9006.40.00       | Instant print cameras                                                                                                                                                                     | 15           | E        | 10 %             |              |
| 9006.51.00       | With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm                                                                               | 15           | E        | 5 %              |              |
| 9006.52          | Other, for roll film of a width of less than 35 mm                                                                                                                                        |              |          |                  |              |
| 9006.52.10       | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms                                                                                               | 0            | A        | 10 %             |              |
| 9006.52.90       | Other                                                                                                                                                                                     | 15           | E        | 5 %              |              |
| 9006.53          | Other, for roll film of a width of 35 mm:                                                                                                                                                 |              |          |                  |              |
| 9006.53.10       | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms                                                                                               | 0            | A        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9006.53.90       | Other                                                                                                                                                            | 15           | E        | 5 %              |              |
| 9006.59          | Other:                                                                                                                                                           |              |          |                  |              |
| 9006.59.10       | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms                                                                      | 0            | A        | 10 %             |              |
| 9006.59.90       | Other                                                                                                                                                            | 15           | E        | 5 %              |              |
| 9006.61.00       | Discharge lamp (electronic) flashlight apparatus                                                                                                                 | 10           | E        | 10 %             |              |
| 9006.69          | Other:                                                                                                                                                           |              |          |                  |              |
| 9006.69.10       | Flashbulbs, flashcubes and the like                                                                                                                              | 10           | E        | 5 %              |              |
| 9006.69.90       | Other                                                                                                                                                            | 10           | E        | 10 %             |              |
| 9006.91.00       | For cameras                                                                                                                                                      | 0            | A        | 10 %             |              |
| 9006.99.00       | Other                                                                                                                                                            | 0            | A        | 10 %             |              |
| 90.07            | CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.                                                   |              |          |                  |              |
| 9007.11.00       | For cinematographic film of a width of less than 16 mm or for double-8 mm film                                                                                   | 15           | E        | 10 %             |              |
| 9007.19.00       | Other                                                                                                                                                            | 15           | E        | 10 %             |              |
| 9007.20          | Projectors:                                                                                                                                                      |              |          |                  |              |
| 9007.20.10       | For cinematographic film of a width of less than 16 mm                                                                                                           | 0            | A        | 10 %             |              |
| 9007.20.90       | Other                                                                                                                                                            | 0            | A        | 10 %             |              |
| 9007.91.00       | For cameras                                                                                                                                                      | 10           | C        | 10 %             |              |
| 9007.92.00       | For projectors                                                                                                                                                   | 0            | A        | 10 %             |              |
| 90.08            | FIXED IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS.                                                                                                     |              |          |                  |              |
| 9008.10.00       | Slide projectors                                                                                                                                                 | 15           | E        | 15 %             |              |
| 9008.20.00       | Microfilm, microfiche or other microform readers, whether or not capable of producing copies                                                                     | 0            | A        | 15 %             |              |
| 9008.30.00       | Other image projectors                                                                                                                                           | 15           | E        | 15 %             |              |
| 9008.40.00       | Photographic enlargers and reducers                                                                                                                              | 0            | A        | 3 %              |              |
| 9008.90.00       | Parts and accessories                                                                                                                                            | 0            | A        | 15 %             |              |
| 90.10            | APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9010.10.00       | Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper                                   | 0            | A        | 3 %              |              |
| 9010.50          | Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:                                                                                                                             |              |          |                  |              |
| 9010.50.10       | Presses                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 9010.50.20       | Tanks for developing and washing film, etc.                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 9010.50.90       | Other                                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 9010.60.00       | Projection screens                                                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9010.90.00       | Parts and accessories                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 90.11            | COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTO-MICROGRAPHY OR MICROPROJECTION.                                                                                                                      |              |          |                  |              |
| 9011.10.00       | Stereoscopic microscopes                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 9011.20.00       | Other microscopes, for photomicrography, cinephoto-micrography or microprojection                                                                                                                                                  | 0            | A        | 15 %             |              |
| 9011.80.00       | Other microscopes                                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 9011.90.00       | Parts and accessories                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 90.12            | MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.                                                                                                                                                                 |              |          |                  |              |
| 9012.10.00       | Microscopes other than optical microscopes; diffraction apparatus                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 9012.90.00       | Parts and accessories                                                                                                                                                                                                              | 0            | A        | 3 %              |              |
| 90.13            | LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER. |              |          |                  |              |
| 9013.10.00       | Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI                                                                                               | 15           | E        | 15 %             |              |
| 9013.20.00       | Lasers, other than laser diodes                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 9013.80          | Other devices, appliances and instruments:                                                                                                                                                                                         |              |          |                  |              |
| 9013.80.10       | Magnifier lenses and threadcounters                                                                                                                                                                                                | 0            | A        | 15 %             |              |
| 9013.80.90       | Other                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 9013.90.00       | Parts and accessories                                                                                                                                                                                                              | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 90.14            | DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.                                                                                                                |              |          |                  |              |
| 9014.10          | Direction finding compasses, including navigational compasses:                                                                                                                             |              |          |                  |              |
| 9014.10.10       | Navigational compasses                                                                                                                                                                     | 0            | A        | 5 %              |              |
| 9014.10.90       | Other                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 9014.20.00       | Instruments and appliances for aeronautical or space navigation (other than compasses)                                                                                                     | 0            | A        | 15 %             |              |
| 9014.80          | Other instruments and appliances:                                                                                                                                                          |              |          |                  |              |
| 9014.80.11       | Sonars, echo sounders                                                                                                                                                                      | 0            | A        | 5 %              |              |
| 9014.80.19       | Other                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 9014.80.90       | Other                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 9014.90          | Parts and accessories:                                                                                                                                                                     |              |          |                  |              |
| 9014.90.10       | For marine or river navigational instruments and appliances, other than compasses                                                                                                          | 0            | A        | 15 %             |              |
| 9014.90.20       | For navigational compasses                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9014.90.90       | Other                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 90.15            | SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS. |              |          |                  |              |
| 9015.10.00       | Rangefinders                                                                                                                                                                               | 0            | A        | 10 %             |              |
| 9015.20.00       | Theodolites and tachymeters (tacheometers)                                                                                                                                                 | 0            | A        | 10 %             |              |
| 9015.30.00       | Levels                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 9015.40.00       | Photogrammetrical surveying instruments and appliances                                                                                                                                     | 0            | A        | 10 %             |              |
| 9015.80          | Other instruments and appliances:                                                                                                                                                          |              |          |                  |              |
| 9015.80.10       | Other surveying instruments and appliances                                                                                                                                                 | 0            | A        | 5 %              |              |
| 9015.80.90       | Other                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 9015.90          | Parts and accessories:                                                                                                                                                                     |              |          |                  |              |
| 9015.90.10       | For surveying instruments and appliances                                                                                                                                                   | 0            | A        | 5 %              |              |
| 9015.90.20       | For rangefinders                                                                                                                                                                           | 0            | A        | 5 %              |              |
| 9015.90.30       | For photogrammetrical surveying instruments and appliances                                                                                                                                 | 0            | A        | 5 %              |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                      | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9015.90.90       | Other                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 90.16            | BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS.                                                                                                                                                                                                                                                                            |              |          |                  |              |
| 9016.00.11       | Electric or electronic                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 9016.00.19       | Other                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 9016.00.91       | Of electric or electronic balances                                                                                                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 9016.00.99       | Other                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 90.17            | DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHES, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER. |              |          |                  |              |
| 9017.10.00       | Drafting tables and machines, whether or not automatic                                                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 9017.20.00       | Other drawing, marking-out or mathematical calculating instruments                                                                                                                                                                                                                                                                               | 0            | A        | 15 %             |              |
| 9017.30.00       | Micrometers, callipers and gauges                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 9017.80          | Other instruments:                                                                                                                                                                                                                                                                                                                               |              |          |                  |              |
| 9017.80.10       | Measuring rods and tapes                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 9017.80.90       | Other                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 9017.90          | Parts and accessories:                                                                                                                                                                                                                                                                                                                           |              |          |                  |              |
| 9017.90.10       | For heading 9017.30.00                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 9017.90.90       | Other                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 90.18            | INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.                                                                                                                                                           |              |          |                  |              |
| 9018.11.00       | Electro-cardiographs                                                                                                                                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 9018.12.00       | Ultrasonic scanning apparatus                                                                                                                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 9018.13.00       | Magnetic resonance imaging apparatus                                                                                                                                                                                                                                                                                                             | 0            | A        | 10 %             |              |
| 9018.14.00       | Scintigraphic apparatus                                                                                                                                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 9018.19.00       | Other                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 10 %             |              |
| 9018.20.00       | Ultraviolet or infra-red ray apparatus.                                                                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |

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| 9018.31.00       | Syringes, with or without needles                                                                                                                                                                                                                                             | 0            | A        | 5 %              |              |
| 9018.32.00       | Tubular metal needles and needles for sutures                                                                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9018.39.00       | Other                                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 9018.41.00       | Dental drill engines, whether or not combined on a single base with other dental equipment                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 9018.49.00       | Other                                                                                                                                                                                                                                                                         | 0            | A        | 5 %              |              |
| 9018.50.00       | Other ophthalmic instruments and appliances                                                                                                                                                                                                                                   | 0            | A        | 15 %             |              |
| 9018.90          | Other instruments and appliances:                                                                                                                                                                                                                                             |              |          |                  |              |
| 9018.90.10       | Instruments and appliances for artificially inseminating animals                                                                                                                                                                                                              | 0            | A        | FREE             |              |
| 9018.90.20       | Artificial kidney (dialysis) apparatus                                                                                                                                                                                                                                        | 0            | A        | FREE             |              |
| 9018.90.30       | Optometers                                                                                                                                                                                                                                                                    | 0            | A        | 15 %             |              |
| 9018.90.90       | Other                                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 90.19            | MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS.                                                                   |              |          |                  |              |
| 9019.10.00       | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus                                                                                                                                                                                       | 0            | A        | 15 %             |              |
| 9019.20.00       | Ozone therapy appliances; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus                                                                                                                                   | 0            | A        | FREE             |              |
| 90.20            | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.                                                                                                                                                 |              |          |                  |              |
| 9020.00.10       | Gas masks                                                                                                                                                                                                                                                                     | 0            | A        | 15 %             |              |
| 9020.00.20       | Parts for gas masks                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 9020.00.90       | Other                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 90.21            | ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY. |              |          |                  |              |
| 9021.10          | Orthopaedic or fracture appliances:                                                                                                                                                                                                                                           |              |          |                  |              |
| 9021.10.10       | Orthopaedic footwear                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9021.10.90       | Other                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | FREE             |              |
| 9021.21.00       | Artificial teeth                                                                                                                                                                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 9021.29.00       | Other                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | FREE             |              |
| 9021.31.00       | Artificial joints                                                                                                                                                                                                                                                                                                                                      | 0            | A        | FREE             |              |
| 9021.39.00       | Other                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | FREE             |              |
| 9021.40.00       | Hearing aids, excluding parts and accessories                                                                                                                                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 9021.50.00       | Pacemakers for stimulating heart muscles, excluding parts and accessories                                                                                                                                                                                                                                                                              | 0            | A        | FREE             |              |
| 9021.90.00       | Other                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | FREE             |              |
| 90.22            | APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATION, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE. |              |          |                  |              |
| 9022.12.00       | Computed tomography apparatus                                                                                                                                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 9022.13.00       | Other, for dental uses                                                                                                                                                                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9022.14.00       | Other, for medical, surgical or veterinary uses                                                                                                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 9022.19.00       | For other uses                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 9022.21.00       | For medical, surgical, dental or veterinary uses                                                                                                                                                                                                                                                                                                       | 0            | A        | FREE             |              |
| 9022.29.00       | For other uses                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 9022.30.00       | X-ray tubes                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 15 %             |              |
| 9022.90          | Other, including parts and accessories:                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 9022.90.10       | Parts and accessories for apparatus based on the use of X-rays or of alpha, beta or gamma radiation, for medical, surgical, dental or veterinary uses                                                                                                                                                                                                  | 0            | A        | FREE             |              |
| 9022.90.20       | Lead-covered protective shields, for X-ray examinations                                                                                                                                                                                                                                                                                                | 0            | A        | 5 %              |              |
| 9022.90.90       | Other                                                                                                                                                                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 9023.00.00       | INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 90.24            | MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTIC).                                                                                                                                                             |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                                                               | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9024.10.00       | Machines and appliances for testing metals                                                                                                                                                                                                                                                                                                                                                                | 0            | A        | 3 %              |              |
| 9024.80.00       | Other machines and appliances                                                                                                                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 9024.90.00       | Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 90.25            | HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.                                                                                                                                                                                                                            |              |          |                  |              |
| 9025.11.00       | Liquid-filled, for direct reading                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 9025.19.00       | Other                                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | FREE             |              |
| 9025.80.00       | Other instruments                                                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 9025.90.00       | Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 90.26            | INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32.                                                                                                                                      |              |          |                  |              |
| 9026.10.00       | For measuring or checking the flow or level of liquids                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 9026.20.00       | For measuring or checking pressure                                                                                                                                                                                                                                                                                                                                                                        | 0            | A        | FREE             |              |
| 9026.80.00       | Other instruments and appliances                                                                                                                                                                                                                                                                                                                                                                          | 0            | A        | 3 %              |              |
| 9026.90.00       | Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                     | 0            | A        | 3 %              |              |
| 90.27            | INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES. |              |          |                  |              |
| 9027.10.00       | Gas or smoke analysis apparatus                                                                                                                                                                                                                                                                                                                                                                           | 0            | A        | 3 %              |              |
| 9027.20.00       | Chromatographs and electrophoresis instruments                                                                                                                                                                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 9027.30.00       | Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)                                                                                                                                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 9027.50          | Other instruments and apparatus using optical radiation (UV, visible, IR):                                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 9027.50.11       | Electric or electronic                                                                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 3 %              |              |

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| 9027.50.19       | Other                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 9027.50.90       | Other                                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 9027.80          | Other instruments and apparatus:                                                                                                                                                                       |              |          |                  |              |
| 9027.80.10       | For blood analysis                                                                                                                                                                                     | 0            | A        | 15 %             |              |
| 9027.80.20       | For determining capillary blood glucose levels                                                                                                                                                         | 0            | A        | 5 %              |              |
| 9027.80.30       | Other refractometers and tensiometers for agricultural purposes                                                                                                                                        | 0            | A        | FREE             |              |
| 9027.80.90       | Other                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 9027.90          | Microtomes; parts and accessories:                                                                                                                                                                     |              |          |                  |              |
| 9027.90.10       | Parts of blood testing instruments and apparatus                                                                                                                                                       | 0            | A        | 15 %             |              |
| 9027.90.20       | Parts for photometers (not electric or electronic)                                                                                                                                                     | 0            | A        | 10 %             |              |
| 9027.90.30       | Lancets for capillary puncture and lancet guns                                                                                                                                                         | 0            | A        | 5 %              |              |
| 9027.90.90       | Other                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 90.28            | GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.                                                                                                         |              |          |                  |              |
| 9028.10.00       | Gas meters                                                                                                                                                                                             | 0            | A        | 3 %              |              |
| 9028.20.00       | Liquid meters                                                                                                                                                                                          | 0            | A        | FREE             |              |
| 9028.30.00       | Electricity meters                                                                                                                                                                                     | 0            | A        | 10 %             |              |
| 9028.30.00A      | Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A                                                                                                  | 5            | C        | 10 %             |              |
| 9028.90          | Parts and accessories:                                                                                                                                                                                 |              |          |                  |              |
| 9028.90.10       | For electricity meters                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9028.90.90       | Other                                                                                                                                                                                                  | 0            | A        | 3 %              |              |
| 90.29            | OTHER METERS (FOR EXAMPLE: REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXI-METERS, MILEOMETERS, PEDOMETERS; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES. |              |          |                  |              |
| 9029.10          | Revolution counters, production counters, taximeters, mileometers, pedometers and similar counters:                                                                                                    |              |          |                  |              |
| 9029.10.10       | Revolution counters, mileometers                                                                                                                                                                       | 0            | A        | 10 %             |              |
| 9029.10.20       | Production counters                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 9029.10.90       | Other                                                                                                                                                                                                  | 0            | A        | 15 %             |              |



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| 9029.20          | Speed indicators and tachometers; stroboscopes:                                                                                                                                                                                            |              |          |                  |              |
| 9029.20.10       | Stroboscopes                                                                                                                                                                                                                               | 0            | A        | 15 %             |              |
| 9029.20.90       | Other                                                                                                                                                                                                                                      | 0            | A        | 10 %             |              |
| 9029.90          | Parts and accessories:                                                                                                                                                                                                                     |              |          |                  |              |
| 9029.90.10       | For telephone conversation meters                                                                                                                                                                                                          | 0            | A        | 15 %             |              |
| 9029.90.90       | Other                                                                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 90.30            | OSCILLOSCOPES, SPECTRUM ANALYZERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATION. |              |          |                  |              |
| 9030.10.00       | Instruments and apparatus for measuring or detecting ionizing radiation.                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 9030.20.00       | Oscilloscopes and oscillographs                                                                                                                                                                                                            | 0            | A        | 3 %              |              |
| 9030.31.00       | Multimeters, without a recording device                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 9030.32.00       | Multimeters, with a recording device                                                                                                                                                                                                       | 0            | A        | 15 %             |              |
| 9030.33.00       | Other, without a recording device                                                                                                                                                                                                          | 0            | A        | 10 %             |              |
| 9030.39.00       | Other, with a recording device                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 9030.40.00       | Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)                                                            | 0            | A        | 10 %             |              |
| 9030.82.00       | For measuring or checking semiconductor wafers or devices                                                                                                                                                                                  | 0            | A        | 15 %             |              |
| 9030.84.00       | Other, with a recording device                                                                                                                                                                                                             | 0            | A        | 15 %             |              |
| 9030.89.00       | Other                                                                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 9030.90.00       | Parts and accessories                                                                                                                                                                                                                      | 0            | A        | 15 %             |              |
| 90.31            | MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER; PROFILE PROJECTORS.                                                                                                        |              |          |                  |              |
| 9031.10.00       | Machines for balancing mechanical parts                                                                                                                                                                                                    | 0            | A        | 3 %              |              |
| 9031.20.00       | Test benches                                                                                                                                                                                                                               | 0            | A        | 3 %              |              |
| 9031.41.00       | For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices                                                                                                        | 0            | A        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9031.49          | Other:                                                                                                                                            |              |          |                  |              |
| 9031.49.10       | Machines for checking and diagnosis of motor vehicles                                                                                             | 0            | A        | 5 %              |              |
| 9031.49.90       | Other                                                                                                                                             | 0            | A        | 15 %             |              |
| 9031.80          | Other instruments, appliances and machines:                                                                                                       |              |          |                  |              |
| 9031.80.10       | Sine bars                                                                                                                                         | 0            | A        | 10 %             |              |
| 9031.80.20       | Levels                                                                                                                                            | 0            | A        | 10 %             |              |
| 9031.80.30       | Plumb-lines                                                                                                                                       | 0            | A        | 15 %             |              |
| 9031.80.90       | Other                                                                                                                                             | 0            | A        | 15 %             |              |
| 9031.90.00       | Parts and accessories                                                                                                                             | 0            | A        | 3 %              |              |
| 90.32            | AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS.                                                                                    |              |          |                  |              |
| 9032.10.00       | Thermostats                                                                                                                                       | 0            | A        | 3 %              |              |
| 9032.20          | Manostats:                                                                                                                                        |              |          |                  |              |
| 9032.20.10       | Oxygen regulators for medical use                                                                                                                 | 0            | A        | 15 %             |              |
| 9032.20.90       | Other                                                                                                                                             | 0            | A        | 10 %             |              |
| 9032.81.00       | Hydraulic or pneumatic:                                                                                                                           | 0            | A        | 15 %             |              |
| 9032.89          | Other:                                                                                                                                            |              |          |                  |              |
| 9032.89.10       | Humidity regulators for grain storage                                                                                                             | 0            | A        | FREE             |              |
| 9032.89.21       | For computers and other office machines                                                                                                           | 0            | A        | 5 %              |              |
| 9032.89.29       | Other                                                                                                                                             | 0            | A        | 15 %             |              |
| 9032.89.90       | Other                                                                                                                                             | 0            | A        | 15 %             |              |
| 9032.90.00       | Parts and accessories                                                                                                                             | 0            | A        | 15 %             |              |
| 9033.00.00       | PARTS AND ACCESSORIES, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER, FOR THE MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90. | 0            | A        | 15 %             |              |
| 91.01            | WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.        |              |          |                  |              |
| 9101.11.00       | With mechanical display only                                                                                                                      | 15           | E        | 10 %             |              |
| 9101.19.00       | Other                                                                                                                                             | 15           | E        | 10 %             |              |
| 9101.21.00       | Automatic                                                                                                                                         | 15           | E        | 10 %             |              |

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| 9101.29.00       | Other                                                                                                       | 15           | E        | 10 %             |              |
| 9101.91.00       | Electrically operated                                                                                       | 15           | E        | 10 %             |              |
| 9101.99.00       | Other                                                                                                       | 15           | E        | 10 %             |              |
| 91.02            | WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01. |              |          |                  |              |
| 9102.11.00       | With mechanical display only                                                                                | 15           | E        | 5 %              |              |
| 9102.12.00       | With opto-electronic display only                                                                           | 15           | E        | 5 %              |              |
| 9102.19.00       | Other                                                                                                       | 15           | E        | 5 %              |              |
| 9102.21.00       | Automatic                                                                                                   | 15           | E        | 10 %             |              |
| 9102.29.00       | Other                                                                                                       | 15           | E        | 10 %             |              |
| 9102.91.00       | Electrically operated                                                                                       | 15           | E        | 10 %             |              |
| 9102.99.00       | Other                                                                                                       | 15           | E        | 5 %              |              |
| 91.03            | ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS.                                                         |              |          |                  |              |
| 9103.10          | Electrically operated:                                                                                      |              |          |                  |              |
| 9103.10.10       | Table clocks, including alarm clocks and travelling clocks                                                  | 15           | E        | 10 %             |              |
| 9103.10.90       | Other                                                                                                       | 15           | E        | 10 %             |              |
| 9103.90          | Other:                                                                                                      |              |          |                  |              |
| 9103.90.10       | Table clocks, including alarm clocks and travelling clocks                                                  | 15           | E        | 10 %             |              |
| 9103.90.90       | Other                                                                                                       | 15           | E        | 10 %             |              |
| 9104.00.00       | INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS.         | 0            | A        | 15 %             |              |
| 91.05            | OTHER CLOCKS.                                                                                               |              |          |                  |              |
| 9105.11.00       | Electrically operated                                                                                       | 15           | E        | 10 %             |              |
| 9105.19.00       | Other                                                                                                       | 15           | E        | 10 %             |              |
| 9105.21.00       | Electrically operated                                                                                       | 15           | E        | 10 %             |              |
| 9105.29.00       | Other                                                                                                       | 15           | E        | 10 %             |              |
| 9105.91.00       | Electrically operated                                                                                       | 15           | E        | 10 %             |              |
| 9105.99.00       | Other                                                                                                       | 15           | E        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
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| 91.06            | TIME OF DAY RECORDING APPARATUS AND TIME-RECORDING EQUIPMENT WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS).  |              |          |                  |              |
| 9106.10.00       | Time-registers; time-recorders                                                                                                                                      | 0            | A        | 15 %             |              |
| 9106.90          | Other:                                                                                                                                                              |              |          |                  |              |
| 9106.90.10       | Parking meters                                                                                                                                                      | 0            | A        | 15 %             |              |
| 9106.90.90       | Other                                                                                                                                                               | 0            | A        | 3 %              |              |
| 9107.00.00       | TIME SWITCHES AND OTHER APPARATUS WHICH MAKE IT POSSIBLE TO OPERATE A DEVICE AT A GIVEN TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR.               | 0            | A        | 15 %             |              |
| 91.08            | WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.                                                                                                                            |              |          |                  |              |
| 9108.11.00       | With mechanical display only or with a device to which a mechanical display can be incorporated                                                                     | 15           | C        | 15 %             |              |
| 9108.12.00       | With opto-electronic display only                                                                                                                                   | 15           | C        | 15 %             |              |
| 9108.19.00       | Other                                                                                                                                                               | 15           | C        | 15 %             |              |
| 9108.20.00       | Automatic                                                                                                                                                           | 15           | C        | 15 %             |              |
| 9108.90          | Other:                                                                                                                                                              |              |          |                  |              |
| 9108.90.10       | Measuring not more than 33,8 mm                                                                                                                                     | 15           | C        | 15 %             |              |
| 9108.90.90       | Other                                                                                                                                                               | 15           | C        | 15 %             |              |
| 91.09            | OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.                                                                                                                      |              |          |                  |              |
| 9109.11.00       | Of alarm clocks                                                                                                                                                     | 15           | C        | 15 %             |              |
| 9109.19.00       | Other                                                                                                                                                               | 15           | C        | 15 %             |              |
| 9109.90.00       | Other                                                                                                                                                               | 15           | C        | 15 %             |              |
| 91.10            | COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS. |              |          |                  |              |
| 9110.11.00       | Complete movements, unassembled or partly assembled (movement sets)                                                                                                 | 0            | A        | 15 %             |              |
| 9110.12.00       | Incomplete movements, assembled.                                                                                                                                    | 0            | A        | 15 %             |              |
| 9110.19.00       | Rough movements                                                                                                                                                     | 0            | A        | 15 %             |              |
| 9110.90.00       | Other                                                                                                                                                               | 0            | A        | 15 %             |              |

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| 91.11            | WATCH CASES FOR WATCHES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF.                        |              |          |                  |              |
| 9111.10.00       | Cases of precious metal or of metal clad with precious metal                                | 15           | E        | 15 %             |              |
| 9111.20.00       | Cases of base metal, whether or not gold- or silver-plated                                  | 10           | E        | 15 %             |              |
| 9111.80.00       | Other cases                                                                                 | 10           | E        | 15 %             |              |
| 9111.90.00       | Parts                                                                                       | 0            | A        | 15 %             |              |
| 91.12            | CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF. |              |          |                  |              |
| 9112.20.00       | Cases and similar items                                                                     | 10           | E        | 15 %             |              |
| 9112.90.00       | Parts                                                                                       | 0            | A        | 15 %             |              |
| 91.13            | WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.                           |              |          |                  |              |
| 9113.10.00       | Of precious metal or of metal clad with precious metal                                      | 15           | E        | 10 %             |              |
| 9113.20.00       | Of base metal, whether or not gold- or silver-plated                                        | 10           | E        | 10 %             |              |
| 9113.90          | Other:                                                                                      |              |          |                  |              |
| 9113.90.10       | Of plastic                                                                                  | 10           | E        | 15 %             |              |
| 9113.90.20       | Of leather or of composition leather                                                        | 10           | E        | 15 %             |              |
| 9113.90.30       | Of textile materials                                                                        | 10           | E        | 10 %             |              |
| 9113.90.40       | Of pearls, of precious or semi-precious stones (natural, synthetic or reconstructed)        | 10           | E        | 10 %             |              |
| 9113.90.50       | Of rubber                                                                                   | 10           | E        | 15 %             |              |
| 9113.90.90       | Other                                                                                       | 10           | E        | 10 %             |              |
| 91.14            | OTHER CLOCK OR WATCH PARTS.                                                                 |              |          |                  |              |
| 9114.10.00       | Springs, including hair-springs                                                             | 15           | C        | 15 %             |              |
| 9114.20.00       | Jewels                                                                                      | 15           | C        | 15 %             |              |
| 9114.30.00       | Faces or dials                                                                              | 15           | E        | 15 %             |              |
| 9114.40.00       | Plates and bridges                                                                          | 15           | E        | 15 %             |              |
| 9114.90.00       | Other                                                                                       | 15           | E        | 15 %             |              |
| 92.01            | PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.    |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                 | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9201.10.00       | Upright pianos                                                                                                                                                                                                                                                              | 10           | E        | 5 %              |              |
| 9201.20.00       | Grand pianos                                                                                                                                                                                                                                                                | 10           | E        | 5 %              |              |
| 9201.90.00       | Other                                                                                                                                                                                                                                                                       | 10           | E        | 5 %              |              |
| 92.02            | OTHER STRINGED MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).                                                                                                                                                                                                  |              |          |                  |              |
| 9202.10.00       | Played with a bow                                                                                                                                                                                                                                                           | 10           | E        | 10 %             |              |
| 9202.90.00       | Other                                                                                                                                                                                                                                                                       | 10           | E        | 10 %             |              |
| 9202.90.00A      | Guitars                                                                                                                                                                                                                                                                     | 15           | E        | 10 %             |              |
| 92.05            | OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES).                                                                                                                                                                                                |              |          |                  |              |
| 9205.10.00       | Brass-wind instruments                                                                                                                                                                                                                                                      | 10           | E        | 10 %             |              |
| 9205.90.00       | Other                                                                                                                                                                                                                                                                       | 10           | E        | 10 %             |              |
| 9206.00.00       | PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS).                                                                                                                                                                               | 10           | E        | 10 %             |              |
| 92.07            | MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).                                                                                                                                         |              |          |                  |              |
| 9207.10.00       | Keyboard instruments, other than accordions                                                                                                                                                                                                                                 | 10           | E        | 5 %              |              |
| 9207.90.00       | Other                                                                                                                                                                                                                                                                       | 10           | E        | 10 %             |              |
| 92.08            | MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE INCLUDED IN THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS. |              |          |                  |              |
| 9208.10          | Musical boxes:                                                                                                                                                                                                                                                              |              |          |                  |              |
| 9208.10.10       | Musical jewellery boxes                                                                                                                                                                                                                                                     | 10           | E        | 15 %             |              |
| 9208.10.90       | Other                                                                                                                                                                                                                                                                       | 10           | E        | 10 %             |              |
| 9208.90          | Other:                                                                                                                                                                                                                                                                      |              |          |                  |              |
| 9208.90.10       | Fairground organs and singing birds                                                                                                                                                                                                                                         | 10           | E        | 10 %             |              |
| 9208.90.20       | Decoy calls of all kinds and mouth-blown sound signalling instruments                                                                                                                                                                                                       | 10           | E        | 10 %             |              |
| 9208.90.90       | Other                                                                                                                                                                                                                                                                       | 10           | E        | 15 %             |              |
| 92.09            | PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.                                                           |              |          |                  |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                            | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9209.30.00       | Musical instrument strings                                                                                                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 9209.91          | Parts and accessories for pianos:                                                                                                                                                                                                                                                                                                      |              |          |                  |              |
| 9209.91.10       | Piano and similar cases                                                                                                                                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 9209.91.90       | Other                                                                                                                                                                                                                                                                                                                                  | 15           | E        | 15 %             |              |
| 9209.92.00       | Parts and accessories for the musical instruments of heading 92.02                                                                                                                                                                                                                                                                     | 15           | C        | 15 %             |              |
| 9209.94.00       | Parts and accessories for the musical instruments of heading 92.07                                                                                                                                                                                                                                                                     | 5            | C        | 10 %             |              |
| 9209.99          | Other:                                                                                                                                                                                                                                                                                                                                 |              |          |                  |              |
| 9209.99.10       | Parts and accessories for wind and percussion instruments                                                                                                                                                                                                                                                                              | 15           | C        | 15 %             |              |
| 9209.99.91       | Parts for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds                                                                                                                                                                                                                                      | 5            | C        | 15 %             |              |
| 9209.99.99       | Other                                                                                                                                                                                                                                                                                                                                  | 15           | C        | 10 %             |              |
| 9209.99.99A      | Metronomes, tuning forks and pitch pipes                                                                                                                                                                                                                                                                                               | 5            | C        | 10 %             |              |
| 9209.99.99B      | Mechanisms for musical boxes                                                                                                                                                                                                                                                                                                           | 5            | C        | 10 %             |              |
| 93.01            | MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS.                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 9301.11.00       | Self-propelled                                                                                                                                                                                                                                                                                                                         | 30           | E        | 15 %             |              |
| 9301.19.00       | Other                                                                                                                                                                                                                                                                                                                                  | 30           | E        | 15 %             |              |
| 9301.20.00       | Rocket launchers; flame-throwers; grenade launchers; torpedo launchers and similar launchers                                                                                                                                                                                                                                           | 30           | E        | 15 %             |              |
| 9301.90.00       | Other                                                                                                                                                                                                                                                                                                                                  | 30           | E        | 15 %             |              |
| 9302.00.00       | REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04.                                                                                                                                                                                                                                                                     | 30           | E        | 15 %             |              |
| 93.03            | OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS). |              |          |                  |              |
| 9303.10.00       | Muzzle-loading firearms                                                                                                                                                                                                                                                                                                                | 30           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                       | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9303.20.00       | Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel                                                                                                              | 30           | E        | 15 %             |              |
| 9303.30.00       | Other sporting, hunting or target-shooting rifles                                                                                                                                                 | 30           | E        | 15 %             |              |
| 9303.90.00       | Other                                                                                                                                                                                             | 30           | E        | 15 %             |              |
| 9304.00.00       | OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07.                                                                                      | 30           | E        | 15 %             |              |
| 93.05            | PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04.                                                                                                                                     |              |          |                  |              |
| 9305.10.00       | Of revolvers or pistols                                                                                                                                                                           | 30           | E        | 15 %             |              |
| 9305.21.00       | Shotgun barrels                                                                                                                                                                                   | 30           | E        | 15 %             |              |
| 9305.29.00       | Other                                                                                                                                                                                             | 30           | E        | 15 %             |              |
| 9305.91.00       | Of military weapons of heading 93.01                                                                                                                                                              | 30           | E        | 15 %             |              |
| 9305.99.00       | Other                                                                                                                                                                                             | 30           | E        | 15 %             |              |
| 93.06            | BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS. |              |          |                  |              |
| 9306.21.00       | Cartridges                                                                                                                                                                                        | 30           | E        | 15 %             |              |
| 9306.29          | Other:                                                                                                                                                                                            |              |          |                  |              |
| 9306.29.10       | Air gun pellets                                                                                                                                                                                   | 30           | E        | 15 %             |              |
| 9306.29.90       | Other                                                                                                                                                                                             | 30           | E        | 15 %             |              |
| 9306.30          | Other cartridges and parts thereof:                                                                                                                                                               |              |          |                  |              |
| 9306.30.10       | For military weapons and parts thereof                                                                                                                                                            | 30           | E        | 15 %             |              |
| 9306.30.90       | Other                                                                                                                                                                                             | 30           | E        | 15 %             |              |
| 9306.90          | Other:                                                                                                                                                                                            |              |          |                  |              |
| 9306.90.10       | Other munitions, projectiles and grenades of war and parts thereof                                                                                                                                | 30           | E        | 15 %             |              |
| 9306.90.20       | Harpoons and heads for harpoons                                                                                                                                                                   | 30           | E        | 10 %             |              |
| 9306.90.30       | Parts for water-sport weapons                                                                                                                                                                     | 30           | E        | 10 %             |              |
| 9306.90.90       | Other                                                                                                                                                                                             | 30           | E        | 15 %             |              |
| 93.07            | SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR.                                                                                        |              |          |                  |              |
| 9307.00.10       | Bladed weapons for military purposes                                                                                                                                                              | 30           | E        | 15 %             |              |
| 9307.00.90       | Other                                                                                                                                                                                             | 30           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
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| 94.01            | SEATS (OTHER THAN THOSE OF HEADING 94.02) WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF. |              |          |                  |              |
| 9401.10          | Seats of a kind used for aircraft:                                                                 |              |          |                  |              |
| 9401.10.10       | With wooden frames                                                                                 | 15           | E        | 15 %             |              |
| 9401.10.20       | With metal frames                                                                                  | 15           | E        | 10 %             |              |
| 9401.10.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 9401.20          | Seats of a kind used for motor vehicles:                                                           |              |          |                  |              |
| 9401.20.10       | Car seats for infants, of any material                                                             | 15           | E        | 10 %             |              |
| 9401.20.20       | Other seats, with wooden frames                                                                    | 15           | E        | 15 %             |              |
| 9401.20.30       | Other seats, with metal frames:                                                                    | 15           | E        | 10 %             |              |
| 9401.20.30A      | For Pullman type coaches                                                                           | 10           | E        | 10 %             |              |
| 9401.20.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 9401.20.90A      | For Pullman type coaches                                                                           | 10           | E        | 15 %             |              |
| 9401.30          | Swivel seats with variable height adjustment:                                                      |              |          |                  |              |
| 9401.30.10       | With wooden frames                                                                                 | 15           | C        | 15 %             |              |
| 9401.30.20       | With metal frames                                                                                  | 15           | C        | 15 %             |              |
| 9401.30.90       | Other                                                                                              | 15           | C        | 15 %             |              |
| 9401.40          | Seats other than garden seats or camping equipment, convertible into beds:                         |              |          |                  |              |
| 9401.40.10       | With wooden frames                                                                                 | 15           | E        | 15 %             |              |
| 9401.40.20       | With metal frames                                                                                  | 15           | E        | 15 %             |              |
| 9401.40.90       | Other                                                                                              | 15           | E        | 15 %             |              |
| 9401.51.00       | Of bamboo or rattan                                                                                | 15           | E        | 15 %             |              |
| 9401.59.00       | Other                                                                                              | 15           | E        | 15 %             |              |
| 9401.61.00       | Upholstered                                                                                        | 15           | E        | 15 %             |              |
| 9401.69.00       | Other                                                                                              | 15           | E        | 15 %             |              |
| 9401.71          | Upholstered:                                                                                       |              |          |                  |              |
| 9401.71.10       | Fixed, for theatres                                                                                | 15           | E        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9401.71.90       | Other                                                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 9401.79          | Other:                                                                                                                                                                                                                                                                                          |              |          |                  |              |
| 9401.79.10       | Fixed, for theatres                                                                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 9401.79.90       | Other                                                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 9401.80          | Other seats:                                                                                                                                                                                                                                                                                    |              |          |                  |              |
| 9401.80.10       | Children's seats of plastic                                                                                                                                                                                                                                                                     | 15           | E        | 13 %             |              |
| 9401.80.90       | Other                                                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 9401.90          | Parts:                                                                                                                                                                                                                                                                                          |              |          |                  |              |
| 9401.90.10       | Metal bases; mechanisms for swivel seats with variable height adjustment; metal frames                                                                                                                                                                                                          | 15           | E        | 3 %              |              |
| 9401.90.20       | Plastic moulds for making chairs                                                                                                                                                                                                                                                                | 15           | E        | 3 %              |              |
| 9401.90.30       | Plywood moulds for making chairs                                                                                                                                                                                                                                                                | 15           | E        | 3 %              |              |
| 9401.90.90       | Other                                                                                                                                                                                                                                                                                           | 15           | E        | 15 %             |              |
| 94.02            | MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF SUCH ARTICLES. |              |          |                  |              |
| 9402.10          | Dentists', barbers' or similar chairs and parts thereof:                                                                                                                                                                                                                                        |              |          |                  |              |
| 9402.10.11       | With wooden frames                                                                                                                                                                                                                                                                              | 0            | A        | 15 %             |              |
| 9402.10.12       | With metal frames                                                                                                                                                                                                                                                                               | 0            | A        | 15 %             |              |
| 9402.10.19       | Other                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 9402.10.91       | Of wood                                                                                                                                                                                                                                                                                         | 0            | A        | 15 %             |              |
| 9402.10.92       | Of metal                                                                                                                                                                                                                                                                                        | 0            | A        | 15 %             |              |
| 9402.10.99       | Other                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 9402.90          | Other:                                                                                                                                                                                                                                                                                          |              |          |                  |              |
| 9402.90.11       | With wooden frames                                                                                                                                                                                                                                                                              | 10           | C        | 15 %             |              |
| 9402.90.12       | With metal frames                                                                                                                                                                                                                                                                               | 10           | C        | 15 %             |              |
| 9402.90.19       | Other                                                                                                                                                                                                                                                                                           | 0            | A        | 15 %             |              |
| 9402.90.19A      | Medical or surgical furniture other than operating tables                                                                                                                                                                                                                                       | 10           | C        | 15 %             |              |

| Panama Code 2007 | Description                                                   | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9402.90.91       | Of wood                                                       | 0            | A        | 15 %             |              |
| 9402.90.92       | Of metal                                                      | 0            | A        | 15 %             |              |
| 9402.90.99       | Other                                                         | 0            | A        | 15 %             |              |
| 94.03            | OTHER FURNITURE AND PARTS THEREOF.                            |              |          |                  |              |
| 9403.10          | Metal furniture of a kind used in offices:                    |              |          |                  |              |
| 9403.10.11       | Filing cabinets for charts and plans                          | 15           | G        | 15 %             |              |
| 9403.10.12       | Other filing cabinets                                         | 15           | G        | 15 %             |              |
| 9403.10.19       | Other                                                         | 15           | G        | 15 %             |              |
| 9403.10.91       | Quick assembly units and flat packs, whether or not assembled | 15           | G        | 15 %             |              |
| 9403.10.99       | Other                                                         | 15           | G        | 15 %             |              |
| 9403.20          | Other metal furniture:                                        |              |          |                  |              |
| 9403.20.11       | Ice-boxes                                                     | 15           | G        | 15 %             |              |
| 9403.20.12       | Folding beds                                                  | 15           | G        | 15 %             |              |
| 9403.20.13       | Display cases for goods                                       | 15           | G        | 5 %              |              |
| 9403.20.14       | Shelves and shelving units                                    | 15           | G        | 15 %             |              |
| 9403.20.19       | Other                                                         | 15           | G        | 15 %             |              |
| 9403.20.91       | Quick assembly units and flat packs, whether or not assembled | 15           | G        | 15 %             |              |
| 9403.20.92       | Bathroom cabinets                                             | 15           | G        | 5 %              |              |
| 9403.20.93       | Display cases for goods                                       | 15           | G        | 5 %              |              |
| 9403.20.99       | Other                                                         | 15           | G        | 15 %             |              |
| 9403.30          | Wooden furniture of a kind used in offices:                   |              |          |                  |              |
| 9403.30.10       | Floor-standing                                                | 15           | G        | 15 %             |              |
| 9403.30.90       | Other                                                         | 15           | G        | 15 %             |              |
| 9403.40          | Wooden furniture of a kind used in the kitchen:               |              |          |                  |              |
| 9403.40.10       | Floor-standing                                                | 15           | G        | 15 %             |              |
| 9403.40.90       | Other                                                         | 15           | G        | 15 %             |              |
| 9403.50          | Wooden furniture of a kind used in the bedroom:               |              |          |                  |              |
| 9403.50.10       | Folding beds                                                  | 15           | H        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9403.50.90       | Other                                                                                                                                                                                                                                                                      | 15           | H        | 15 %             |              |
| 9403.60          | Other wooden furniture:                                                                                                                                                                                                                                                    |              |          |                  |              |
| 9403.60.11       | Camphor wood boxes                                                                                                                                                                                                                                                         | 15           | H        | 15 %             |              |
| 9403.60.19       | Other                                                                                                                                                                                                                                                                      | 15           | H        | 15 %             |              |
| 9403.60.90       | Other                                                                                                                                                                                                                                                                      | 15           | H        | 15 %             |              |
| 9403.70          | Plastic furniture:                                                                                                                                                                                                                                                         |              |          |                  |              |
| 9403.70.11       | Display cases for goods                                                                                                                                                                                                                                                    | 15           | G        | 5 %              |              |
| 9403.70.19       | Other                                                                                                                                                                                                                                                                      | 15           | G        | 10 %             |              |
| 9403.70.91       | Display cases for goods                                                                                                                                                                                                                                                    | 15           | G        | 5 %              |              |
| 9403.70.99       | Other                                                                                                                                                                                                                                                                      | 15           | G        | 15 %             |              |
| 9403.81.00       | Of bamboo or rattan                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 9403.89.00       | Other                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 9403.90.00       | Parts                                                                                                                                                                                                                                                                      | 15           | C        | 15 %             |              |
| 9403.90.00A      | Of wood                                                                                                                                                                                                                                                                    | 15           | G        | 15 %             |              |
| 94.04            | MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED. |              |          |                  |              |
| 9404.10          | Mattress supports:                                                                                                                                                                                                                                                         |              |          |                  |              |
| 9404.10.10       | Metal frames with springs or wire mesh, not upholstered                                                                                                                                                                                                                    | 15           | E        | 15 %             |              |
| 9404.10.90       | Other                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 9404.21.00       | Of cellular rubber or plastic, whether or not covered                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 9404.29.00       | Of other materials                                                                                                                                                                                                                                                         | 15           | E        | 15 %             |              |
| 9404.30.00       | Sleeping bags                                                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 9404.90          | Other:                                                                                                                                                                                                                                                                     |              |          |                  |              |
| 9404.90.11       | Electrical                                                                                                                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 9404.90.12       | Other of rubber, not inflatable                                                                                                                                                                                                                                            | 15           | E        | 15 %             |              |
| 9404.90.19       | Other                                                                                                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 9404.90.20       | Blankets, quilts and bedspreads                                                                                                                                                                                                                                            | 15           | E        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                        | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9404.90.90       | Other                                                                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 94.05            | LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED. |              |          |                  |              |
| 9405.10          | Lamps and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:                                                                                                                                       |              |          |                  |              |
| 9405.10.10       | Searchlights or spotlights of any kind                                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 9405.10.20       | Other, of plastic                                                                                                                                                                                                                                                                  | 15           | E        | 10 %             |              |
| 9405.10.20A      | Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 9405.10.30       | Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46                                                                                                                                                                                         | 15           | E        | 15 %             |              |
| 9405.10.30A      | Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9405.10.41       | Of porcelain or faience                                                                                                                                                                                                                                                            | 15           | E        | 15 %             |              |
| 9405.10.41A      | Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9405.10.49       | Other                                                                                                                                                                                                                                                                              | 15           | E        | 5 %              |              |
| 9405.10.49A      | Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                                                                                                                                                 | 0            | A        | 5 %              |              |
| 9405.10.51       | Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)                                                                                                                                                                                               | 15           | E        | 10 %             |              |
| 9405.10.51A      | Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 9405.10.59       | Other                                                                                                                                                                                                                                                                              | 15           | E        | 10 %             |              |
| 9405.10.59A      | Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                                                                                                                                                 | 0            | A        | 10 %             |              |
| 9405.10.90       | Other                                                                                                                                                                                                                                                                              | 15           | E        | 15 %             |              |
| 9405.10.90A      | Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9405.20          | Electric table, desk, bedside or floor-standing lamps:                                                                                                                                                                                                                             |              |          |                  |              |
| 9405.20.10       | Of plastic                                                                                                                                                                                                                                                                         | 15           | C        | 10 %             |              |
| 9405.20.20       | Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46                                                                                                                                                                                               | 15           | C        | 15 %             |              |

| Panama Code 2007 | Description                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9405.20.31       | Of porcelain or faience                                                                    | 15           | C        | 15 %             |              |
| 9405.20.39       | Other                                                                                      | 15           | C        | 10 %             |              |
| 9405.20.40       | Of base metal                                                                              | 15           | C        | 10 %             |              |
| 9405.20.90       | Other                                                                                      | 15           | C        | 15 %             |              |
| 9405.30          | Lighting sets of a kind used for Christmas trees:                                          |              |          |                  |              |
| 9405.30.10       | With bulbs                                                                                 | 15           | E        | 10 %             |              |
| 9405.30.90       | Other                                                                                      | 15           | E        | 10 %             |              |
| 9405.40          | Other electric lamps and lighting fittings:                                                |              |          |                  |              |
| 9405.40.10       | Searchlights or spotlights of any kind                                                     | 15           | C        | 15 %             |              |
| 9405.40.20       | Other, of plastic                                                                          | 15           | C        | 10 %             |              |
| 9405.40.20A      | With mercury or sodium vapour lamps                                                        | 0            | A        |                  |              |
| 9405.40.30       | Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46 | 15           | C        | 15 %             |              |
| 9405.40.30A      | With mercury or sodium vapour lamps                                                        | 0            | A        |                  |              |
| 9405.40.41       | Of porcelain or faience                                                                    | 15           | C        | 15 %             |              |
| 9405.40.41A      | With mercury or sodium vapour lamps                                                        | 0            | A        |                  |              |
| 9405.40.49       | Other                                                                                      | 15           | C        | 10 %             |              |
| 9405.40.49A      | With mercury or sodium vapour lamps                                                        | 0            | A        |                  |              |
| 9405.40.50       | Other, of base metal                                                                       | 15           | C        | 10 %             |              |
| 9405.40.50A      | With mercury or sodium vapour lamps                                                        | 0            | A        |                  |              |
| 9405.40.90       | Other                                                                                      | 15           | C        | 15 %             |              |
| 9405.40.90A      | With mercury or sodium vapour lamps                                                        | 0            | A        |                  |              |
| 9405.50          | Non-electric lamps and lighting fittings:                                                  |              |          |                  |              |
| 9405.50.10       | Of plastic                                                                                 | 15           | E        | 10 %             |              |
| 9405.50.20       | Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46       | 15           | E        | 15 %             |              |
| 9405.50.31       | Of porcelain or faience                                                                    | 15           | E        | 15 %             |              |
| 9405.50.39       | Other                                                                                      | 15           | E        | 10 %             |              |
| 9405.50.40       | Of glass                                                                                   | 15           | E        | 15 %             |              |
| 9405.50.51       | Paraffin lamps or lanterns                                                                 | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                     | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9405.50.59       | Other                                                                                                           | 15           | E        | 15 %             |              |
| 9405.50.90       | Other                                                                                                           | 15           | E        | 15 %             |              |
| 9405.60.00       | Illuminated signs, illuminated name-plates and the like                                                         | 15           | C        | 15 %             |              |
| 9405.91          | Of glass:                                                                                                       |              |          |                  |              |
| 9405.91.10       | Of non-electric lamps and lighting fittings                                                                     | 15           | E        | 15 %             |              |
| 9405.91.90       | Other                                                                                                           | 15           | E        | 10 %             |              |
| 9405.92.00       | Of plastic                                                                                                      | 10           | E        | 10 %             |              |
| 9405.92.00A      | Diffusers                                                                                                       | 5            | E        | 10 %             |              |
| 9405.99          | Other:                                                                                                          |              |          |                  |              |
| 9405.99.10       | Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46                            | 10           | E        | 15 %             |              |
| 9405.99.21       | Of porcelain or faience                                                                                         | 10           | E        | 15 %             |              |
| 9405.99.29       | Other                                                                                                           | 10           | E        | 10 %             |              |
| 9405.99.31       | For non-electric lamps and lighting fittings                                                                    | 10           | E        | 15 %             |              |
| 9405.99.32       | Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)                            | 10           | E        | 15 %             |              |
| 9405.99.33       | For searchlights or spotlights                                                                                  | 10           | E        | 15 %             |              |
| 9405.99.39       | Other                                                                                                           | 10           | E        | 10 %             |              |
| 9405.99.90       | Other                                                                                                           | 10           | E        | 15 %             |              |
| 94.06            | PREFABRICATED BUILDINGS.                                                                                        |              |          |                  |              |
| 9406.00.10       | Of plastic                                                                                                      | 15           | E        | 10 %             |              |
| 9406.00.21       | Structures                                                                                                      | 15           | E        | 15 %             |              |
| 9406.00.29       | Other                                                                                                           | 15           | E        | 15 %             |              |
| 9406.00.30       | Articles of cement, of concrete or of artificial stone, including articles of slag cement or of terrazzo cement | 15           | E        | 15 %             |              |
| 9406.00.40       | Of ceramic materials                                                                                            | 15           | E        | 15 %             |              |
| 9406.00.51       | Structures                                                                                                      | 15           | E        | 15 %             |              |
| 9406.00.52       | Greenhouses                                                                                                     | 0            | A        | FREE             |              |
| 9406.00.59       | Other                                                                                                           | 15           | E        | 15 %             |              |
| 9406.00.61       | Structures                                                                                                      | 15           | E        | 15 %             |              |
| 9406.00.62       | Greenhouses                                                                                                     | 0            | A        | FREE             |              |



| Panama Code 2007 | Description                                                                                                                                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9406.00.69       | Other                                                                                                                                                                                               | 15           | E        | 15 %             |              |
| 9406.00.71       | Structures                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 9406.00.79       | Other                                                                                                                                                                                               | 15           | E        | 10 %             |              |
| 9406.00.90       | Other                                                                                                                                                                                               | 0            | A        | 15 %             |              |
| 9406.00.90A      | Living quarters, not equipped, of an area not exceeding 75 m <sup>2</sup>                                                                                                                           | 15           | E        | 15 %             |              |
| 95.03            | TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS. |              |          |                  |              |
| 9503.00.10       | Electric trains, including tracks, signals and other accessories                                                                                                                                    | 15           | E        | 10 %             |              |
| 9503.00.20       | Reduced-size model assembly kits, whether or not working models                                                                                                                                     | 15           | E        | 10 %             |              |
| 9503.00.30       | Other construction sets and constructional toys                                                                                                                                                     | 15           | E        | 10 %             |              |
| 9503.00.41       | Cuddly toys, whether or not stuffed                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 9503.00.49       | Other                                                                                                                                                                                               | 15           | E        | 10 %             |              |
| 9503.00.49A      | Plastic eyes and noses of stuffed toys                                                                                                                                                              | 0            | A        | 10 %             |              |
| 9503.00.50       | Toy musical instruments and apparatus                                                                                                                                                               | 15           | E        | 10 %             |              |
| 9503.00.60       | Puzzles                                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 9503.00.91       | Wheeled toys designed to be ridden by children; dolls' carriages                                                                                                                                    | 15           | E        | 10 %             |              |
| 9503.00.92       | Dolls, whether or not dressed                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 9503.00.99       | Other                                                                                                                                                                                               | 15           | E        | 10 %             |              |
| 9503.00.99A      | Parts and other accessories (excluding clothing accessories, footwear and headgear) of dolls representing only human beings                                                                         | 5            | E        | 10 %             |              |
| 95.04            | ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.                                                |              |          |                  |              |
| 9504.10          | Video games of a kind used with a television receiver                                                                                                                                               |              |          |                  |              |
| 9504.10.11       | Distributing cash prizes                                                                                                                                                                            | 15           | E        | 15 %             |              |
| 9504.10.12       | Distributing non-cash prizes                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 9504.10.19       | Other                                                                                                                                                                                               | 15           | E        | 15 %             |              |

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| 9504.10.20       | Other, which connect to a television receiver                                                                                  | 15           | E        | 5 %              |              |
| 9504.10.90       | Other                                                                                                                          | 15           | E        | 15 %             |              |
| 9504.20          | Any kind of billiards and their accessories:                                                                                   |              |          |                  |              |
| 9504.20.10       | Of a kind used for children's amusement                                                                                        | 10           | E        | 10 %             |              |
| 9504.20.90       | Other                                                                                                                          | 10           | E        | 15 %             |              |
| 9504.20.90A      | Billiard tables                                                                                                                | 15           | E        | 15 %             |              |
| 9504.30          | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment |              |          |                  |              |
| 9504.30.10       | Distributing cash prizes                                                                                                       | 15           | E        | 15 %             |              |
| 9504.30.20       | Distributing non-cash prizes                                                                                                   | 15           | E        | 15 %             |              |
| 9504.30.90       | Other                                                                                                                          | 15           | E        | 15 %             |              |
| 9504.40          | Playing cards:                                                                                                                 |              |          |                  |              |
| 9504.40.10       | For children                                                                                                                   | 15           | C        | 10 %             |              |
| 9504.40.90       | Other                                                                                                                          | 15           | C        | 15 %             |              |
| 9504.90          | Other:                                                                                                                         |              |          |                  |              |
| 9504.90.11       | Coin-operated, distributing cash prizes                                                                                        | 15           | E        | 15 %             |              |
| 9504.90.12       | Other, coin-operated, distributing non-cash prizes                                                                             | 15           | E        | 15 %             |              |
| 9504.90.19       | Other                                                                                                                          | 15           | E        | 15 %             |              |
| 9504.90.21       | For children                                                                                                                   | 15           | E        | 10 %             |              |
| 9504.90.29       | Other                                                                                                                          | 15           | E        | 15 %             |              |
| 9504.90.31       | With a mechanical system or a motor                                                                                            | 15           | E        | 15 %             |              |
| 9504.90.39       | Other                                                                                                                          | 15           | E        | 15 %             |              |
| 9504.90.40       | Other games for children                                                                                                       | 15           | E        | 10 %             |              |
| 9504.90.50       | Parlour games                                                                                                                  | 15           | E        | 10 %             |              |
| 9504.90.90       | Other                                                                                                                          | 15           | E        | 15 %             |              |
| 95.05            | FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS.                               |              |          |                  |              |
| 9505.10          | Articles for Christmas festivities:                                                                                            |              |          |                  |              |
| 9505.10.10       | Nativity figures                                                                                                               | 15           | E        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9505.10.90       | Other                                                                                                                                                                                                                        | 15           | E        | 10 %             |              |
| 9505.90.00       | Other                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 95.06            | ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS. |              |          |                  |              |
| 9506.11.00       | Skis                                                                                                                                                                                                                         | 10           | E        | 5 %              |              |
| 9506.12.00       | Ski-fastenings (ski-bindings)                                                                                                                                                                                                | 10           | E        | 5 %              |              |
| 9506.19.00       | Other                                                                                                                                                                                                                        | 10           | E        | 5 %              |              |
| 9506.21.00       | Sailboards                                                                                                                                                                                                                   | 10           | E        | 5 %              |              |
| 9506.29.00       | Other                                                                                                                                                                                                                        | 10           | E        | 5 %              |              |
| 9506.31.00       | Full sets of golf clubs                                                                                                                                                                                                      | 10           | E        | 5 %              |              |
| 9506.32.00       | Golf balls                                                                                                                                                                                                                   | 10           | E        | 5 %              |              |
| 9506.39.00       | Other                                                                                                                                                                                                                        | 10           | E        | 5 %              |              |
| 9506.40.00       | Articles and equipment for table-tennis                                                                                                                                                                                      | 10           | E        | 5 %              |              |
| 9506.40.00A      | Tables                                                                                                                                                                                                                       | 15           | E        | 5 %              |              |
| 9506.51.00       | Lawn-tennis rackets, whether or not strung                                                                                                                                                                                   | 10           | E        | 5 %              |              |
| 9506.59.00       | Other                                                                                                                                                                                                                        | 10           | E        | 5 %              |              |
| 9506.61.00       | Tennis balls                                                                                                                                                                                                                 | 10           | E        | 5 %              |              |
| 9506.62          | Inflatable:                                                                                                                                                                                                                  |              |          |                  |              |
| 9506.62.10       | Football, basketballs                                                                                                                                                                                                        | 10           | E        | 5 %              |              |
| 9506.62.90       | Other                                                                                                                                                                                                                        | 10           | E        | 5 %              |              |
| 9506.69          | Other:                                                                                                                                                                                                                       |              |          |                  |              |
| 9506.69.10       | Balls for baseball or softball                                                                                                                                                                                               | 10           | E        | 5 %              |              |
| 9506.69.90       | Other                                                                                                                                                                                                                        | 10           | E        | 5 %              |              |
| 9506.70.00       | Ice skates and roller skates, including skating boots with skates attached                                                                                                                                                   | 10           | E        | 5 %              |              |
| 9506.91.00       | Articles and equipment for general physical exercise, gymnastics or athletics                                                                                                                                                | 10           | C        | 5 %              |              |
| 9506.99          | Other:                                                                                                                                                                                                                       |              |          |                  |              |
| 9506.99.10       | Swings, slides and the like, of plastic                                                                                                                                                                                      | 10           | E        | 10 %             |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                                                                           | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9506.99.91       | Plastic paddling pools for infants                                                                                                                                                                                                                                                                                                                                    | 10           | E        | 10 %             |              |
| 9506.99.99       | Other                                                                                                                                                                                                                                                                                                                                                                 | 10           | E        | 5 %              |              |
| 95.07            | FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES.                                                                                                                                                                |              |          |                  |              |
| 9507.10.00       | Fishing rods                                                                                                                                                                                                                                                                                                                                                          | 10           | E        | 10 %             |              |
| 9507.20.00       | Fish-hooks, whether or not snelled                                                                                                                                                                                                                                                                                                                                    | 0            | A        | 10 %             |              |
| 9507.30.00       | Fishing reels                                                                                                                                                                                                                                                                                                                                                         | 0            | A        | 10 %             |              |
| 9507.90          | Other:                                                                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 9507.90.10       | Fishing line                                                                                                                                                                                                                                                                                                                                                          | 10           | E        | 15 %             |              |
| 9507.90.20       | Decoy 'birds'                                                                                                                                                                                                                                                                                                                                                         | 10           | E        | 10 %             |              |
| 9507.90.30       | Butterfly nets and fish landing nets                                                                                                                                                                                                                                                                                                                                  | 10           | E        | 15 %             |              |
| 9507.90.90       | Other                                                                                                                                                                                                                                                                                                                                                                 | 10           | E        | 10 %             |              |
| 95.08            | ROUNDAABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES.                                                                                                                                                                                                                         |              |          |                  |              |
| 9508.10.00       | Travelling circuses and travelling menageries                                                                                                                                                                                                                                                                                                                         | 15           | A        | 15 %             |              |
| 9508.90.00       | Other                                                                                                                                                                                                                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 96.01            | WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).                                                                                                                                                                               |              |          |                  |              |
| 9601.10          | Worked ivory and articles of ivory:                                                                                                                                                                                                                                                                                                                                   |              |          |                  |              |
| 9601.10.10       | Articles                                                                                                                                                                                                                                                                                                                                                              | 15           | A        | 15 %             |              |
| 9601.10.90       | Other                                                                                                                                                                                                                                                                                                                                                                 | 15           | A        | 10 %             |              |
| 9601.90          | Other:                                                                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 9601.90.10       | Articles                                                                                                                                                                                                                                                                                                                                                              | 15           | A        | 15 %             |              |
| 9601.90.90       | Other                                                                                                                                                                                                                                                                                                                                                                 | 15           | A        | 10 %             |              |
| 96.02            | WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATINE (EXCEPT GELATINE OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATINE. |              |          |                  |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                  | Base Rate CA | Category | Base Rate Panama | Observations |
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| 9602.00.10       | Worked vegetable or mineral carving material and articles of these materials                                                                                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 9602.00.10A      | Moulded or worked paraffin wax                                                                                                                                                                                                                                                                               | 10           | E        | 10 %             |              |
| 9602.00.20       | Gelatine capsules                                                                                                                                                                                                                                                                                            | 15           | E        | 10 %             |              |
| 9602.00.20A      | Gelatine capsules for pharmaceutical purposes                                                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 9602.00.90       | Other                                                                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 9602.00.90A      | Moulded or worked paraffin wax                                                                                                                                                                                                                                                                               | 10           | E        | 15 %             |              |
| 96.03            | BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS. |              |          |                  |              |
| 9603.10.00       | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles                                                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 9603.21.00       | Toothbrushes, including denture brushes                                                                                                                                                                                                                                                                      | 15           | E        | 5 %              |              |
| 9603.29.00       | Other                                                                                                                                                                                                                                                                                                        | 15           | E        | 10 %             |              |
| 9603.30          | Artists' brushes, writing brushes and similar brushes for the application of cosmetics:                                                                                                                                                                                                                      |              |          |                  |              |
| 9603.30.10       | Brushes for the application of cosmetics                                                                                                                                                                                                                                                                     | 15           | E        | 3 %              |              |
| 9603.30.90       | Other                                                                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 9603.40          | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:                                                                                                                                                                                             |              |          |                  |              |
| 9603.40.11       | Brushes for dyeing footwear                                                                                                                                                                                                                                                                                  | 15           | E        | FREE             |              |
| 9603.40.19       | Other                                                                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 9603.40.20       | Paint rollers without handles                                                                                                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 9603.40.30       | Holders for paint rollers                                                                                                                                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 9603.40.90       | Other                                                                                                                                                                                                                                                                                                        | 15           | E        | 15 %             |              |
| 9603.50          | Other brushes constituting parts of machines, appliances or vehicles:                                                                                                                                                                                                                                        |              |          |                  |              |
| 9603.50.10       | Brushes for machines                                                                                                                                                                                                                                                                                         | 0            | A        | 3 %              |              |
| 9603.50.90       | Other                                                                                                                                                                                                                                                                                                        | 5            | E        | 10 %             |              |

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| 9603.90          | Other:                                                                                                                                                                |              |          |                  |              |
| 9603.90.11       | For tooth brushes, shaving brushes and paint brushes                                                                                                                  | 15           | E        | 15 %             |              |
| 9603.90.19       | Other                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 9603.90.20       | Floor mops, with or without cloths or scouring pads                                                                                                                   | 15           | E        | 15 %             |              |
| 9603.90.30       | Mop-head frames, without handle, cloths or scouring pads                                                                                                              | 15           | E        | 15 %             |              |
| 9603.90.41       | Of vegetable fibres, plastic fibres or man-made fibres                                                                                                                | 15           | E        | 15 %             |              |
| 9603.90.49       | Other                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 9603.90.50       | Non-motorized, hand-operated mechanical floor sweepers                                                                                                                | 15           | E        | 15 %             |              |
| 9603.90.61       | Of vegetable fibres, plastic fibres or man-made fibres                                                                                                                | 15           | E        | 15 %             |              |
| 9603.90.61A      | Brushes for drafting pencils                                                                                                                                          | 0            | A        | 15 %             |              |
| 9603.90.61B      | Brushes of man-made materials bound together in a head                                                                                                                | 15           | G        | 15 %             |              |
| 9603.90.69       | Other                                                                                                                                                                 | 15           | E        | 15 %             |              |
| 9603.90.69A      | Brushes for drafting pencils                                                                                                                                          | 0            | A        | 15 %             |              |
| 9603.90.70       | Feather dusters and similar articles                                                                                                                                  | 15           | E        | 15 %             |              |
| 9603.90.91       | Wire brushes                                                                                                                                                          | 15           | E        | 15 %             |              |
| 9603.90.92       | Brooms and brushes of rubber or plastic moulded in one piece                                                                                                          | 15           | E        | 10 %             |              |
| 9603.90.99       | Other                                                                                                                                                                 | 15           | E        | 10 %             |              |
| 96.04            | HAND SIEVES AND HAND RIDDLES.                                                                                                                                         |              |          |                  |              |
| 9604.00.11       | Coffee strainers                                                                                                                                                      | 0            | A        | 15 %             |              |
| 9604.00.12       | Other, of plastic                                                                                                                                                     | 0            | A        | 15 %             |              |
| 9604.00.19       | Other                                                                                                                                                                 | 0            | A        | 15 %             |              |
| 9604.00.90       | Other                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 9605.00.00       | TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING.                                                                                                  | 15           | E        | 15 %             |              |
| 96.06            | BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON MOULDS AND OTHER PARTS OF BUTTONS OR PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON BLANKS. |              |          |                  |              |
| 9606.10.00       | Press-fasteners, snap-fasteners and press studs and parts therefor                                                                                                    | 0            | A        | 3 %              |              |



| Panama Code 2007 | Description                                                                                                                                                                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 9606.21.00       | Of plastic, not covered with textile material                                                                                                                                                                                                                                                                           | 5            | E        | 3 %              |              |
| 9606.22.00       | Of base metal, not covered with textile material                                                                                                                                                                                                                                                                        | 5            | E        | 3 %              |              |
| 9606.29.00       | Other                                                                                                                                                                                                                                                                                                                   | 5            | E        | 3 %              |              |
| 9606.30.00       | Button moulds and other parts of buttons; button blanks                                                                                                                                                                                                                                                                 | 0            | A        | 3 %              |              |
| 96.07            | SLIDE FASTENERS AND PARTS THEREOF.                                                                                                                                                                                                                                                                                      |              |          |                  |              |
| 9607.11.00       | With teeth of base metal                                                                                                                                                                                                                                                                                                | 10           | E        | 3 %              |              |
| 9607.19.00       | Other                                                                                                                                                                                                                                                                                                                   | 15           | E        | 3 %              |              |
| 9607.20.00       | Parts                                                                                                                                                                                                                                                                                                                   | 0            | A        | 3 %              |              |
| 96.08            | BALL POINT PENS; FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCILHOLDERS AND SIMILAR ARTICLES; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09. |              |          |                  |              |
| 9608.10.00       | Ball point pens                                                                                                                                                                                                                                                                                                         | 15           | E        | 10 %             |              |
| 9608.20.00       | Felt-tipped and other porous-tipped pens and markers                                                                                                                                                                                                                                                                    | 15           | E        | 10 %             |              |
| 9608.31.00       | Indian ink drawing pens                                                                                                                                                                                                                                                                                                 | 10           | C        | 10 %             |              |
| 9608.39.00       | Other                                                                                                                                                                                                                                                                                                                   | 10           | E        | 10 %             |              |
| 9608.40.00       | Propelling or sliding pencils                                                                                                                                                                                                                                                                                           | 0            | A        | 10 %             |              |
| 9608.50.00       | Sets of articles from two or more of the foregoing subheadings                                                                                                                                                                                                                                                          | 10           | E        | 10 %             |              |
| 9608.60.00       | Refills for ballpoint pens, comprising the ballpoint and ink-reservoir                                                                                                                                                                                                                                                  | 5            | E        | 10 %             |              |
| 9608.91.00       | Pen nibs and nib points                                                                                                                                                                                                                                                                                                 | 5            | E        | 10 %             |              |
| 9608.99.00       | Other                                                                                                                                                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 96.09            | PENCILS, CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.                                                                                                                                                                                                              |              |          |                  |              |
| 9609.10          | Pencils:                                                                                                                                                                                                                                                                                                                |              |          |                  |              |
| 9609.10.10       | Wax pencils and crayons                                                                                                                                                                                                                                                                                                 | 10           | E        | 10 %             |              |
| 9609.10.20       | With leads encased in a rigid sheath of wood, with black leads of clay, graphite or charcoal                                                                                                                                                                                                                            | 10           | E        | 15 %             |              |
| 9609.10.90       | Other, whether or not presented in a range of colours                                                                                                                                                                                                                                                                   | 10           | E        | 10 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                                          | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 9609.20.00       | Leads for pencils or propelling or sliding pencils                                                                                                                                                                                   | 0            | A        | 10 %             |              |
| 9609.90          | Other:                                                                                                                                                                                                                               |              |          |                  |              |
| 9609.90.10       | Writing or drawing chalk                                                                                                                                                                                                             | 10           | E        | 15 %             |              |
| 9609.90.90       | Other                                                                                                                                                                                                                                | 10           | E        | 10 %             |              |
| 96.10            | SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED.                                                                                                                                                          |              |          |                  |              |
| 9610.00.10       | Slates or boards for children, whether or not incorporating a counting frame                                                                                                                                                         | 15           | E        | 10 %             |              |
| 9610.00.90       | Other                                                                                                                                                                                                                                | 15           | E        | 15 %             |              |
| 9611.00.00       | DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS. | 15           | E        | 15 %             |              |
| 96.12            | TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.                                                 |              |          |                  |              |
| 9612.10.00       | Ribbons                                                                                                                                                                                                                              | 5            | E        | 10 %             |              |
| 9612.10.00A      | For printers for automatic data processing machines and similar printers                                                                                                                                                             | 15           | E        | 10 %             |              |
| 9612.20.00       | Ink-pads                                                                                                                                                                                                                             | 15           | E        | 15 %             |              |
| 96.13            | CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS.                                                                                                       |              |          |                  |              |
| 9613.10.00       | Pocket lighters, gas fuelled, non-refillable                                                                                                                                                                                         | 15           | C        | 10 %             |              |
| 9613.20.00       | Pocket lighters, gas fuelled, refillable                                                                                                                                                                                             | 15           | E        | 10 %             |              |
| 9613.80          | Other lighters:                                                                                                                                                                                                                      |              |          |                  |              |
| 9613.80.10       | Table lighters                                                                                                                                                                                                                       | 15           | E        | 10 %             |              |
| 9613.80.90       | Other                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 9613.90.00       | Parts                                                                                                                                                                                                                                | 0            | A        | 10 %             |              |
| 96.14            | SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.                                                                                                                                              |              |          |                  |              |
| 9614.00.10       | Stems or mouthpieces for pipes                                                                                                                                                                                                       | 15           | C        | 10 %             |              |
| 9614.00.90       | Other                                                                                                                                                                                                                                | 15           | C        | 15 %             |              |

| Panama Code 2007 | Description                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 96.15            | COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF.                                                                     |              |          |                  |              |
| 9615.11.00       | Of hard rubber or of plastic                                                                                                                                                                                   | 15           | E        | 15 %             |              |
| 9615.19          | Other:                                                                                                                                                                                                         |              |          |                  |              |
| 9615.19.10       | Hair-slides carved from the materials of headings 96.01 and 96.02                                                                                                                                              | 15           | E        | 10 %             |              |
| 9615.19.90       | Other combs, hair-slides and the like                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 9615.90          | Other:                                                                                                                                                                                                         |              |          |                  |              |
| 9615.90.10       | Hairpins of iron or steel                                                                                                                                                                                      | 15           | E        | 15 %             |              |
| 9615.90.90       | Other                                                                                                                                                                                                          | 15           | E        | 10 %             |              |
| 96.16            | SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS.                                                                                    |              |          |                  |              |
| 9616.10.00       | Scent sprays and similar toilet sprays, and mounts and heads therefor                                                                                                                                          | 15           | E        | 3 %              |              |
| 9616.20.00       | Powder-puffs and pads for the application of cosmetics or toilet preparations                                                                                                                                  | 15           | E        | 3 %              |              |
| 9617.00.00       | VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS.                                                                                                            | 10           | E        | 10 %             |              |
| 9618.00.00       | TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.                                                                                                     | 15           | E        | 5 %              |              |
| 97.01            | PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES. |              |          |                  |              |
| 9701.10          | Paintings, drawings and pastels:                                                                                                                                                                               |              |          |                  |              |
| 9701.10.10       | Unframed, whether or not mounted on a framework                                                                                                                                                                | 5            | E        | FREE             |              |
| 9701.10.20       | Framed with plastic                                                                                                                                                                                            | 10           | E        | 10 %             |              |
| 9701.10.90       | Other                                                                                                                                                                                                          | 10           | E        | 15 %             |              |
| 9701.90.00       | Other                                                                                                                                                                                                          | 15           | E        | 15 %             |              |
| 9701.90.00A      | Framed                                                                                                                                                                                                         | 10           | E        | 15 %             |              |
| 9702.00.00       | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.                                                                                                                                                                   | 10           | E        | 15 %             |              |



| Panama Code 2007 | Description                                                                                                                                                             | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 9703.00.00       | ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.                                                                                                                      | 10           | E        | FREE             |              |
| 9704.00.00       | POSTAGE OR REVENUE STAMPS, STAMP-POST-MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07.      | 5            | E        | FREE             |              |
| 9705.00.00       | COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST. | 5            | E        | FREE             |              |
| 9706.00.00       | ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS.                                                                                                                         | 10           | E        | 15 %             |              |

## ANNEX II

**CONCERNING DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION**

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#### JOINT DECLARATIONS (INCLUDED AT THE END OF THIS AGREEMENT)

Joint Declaration concerning the Principality of Andorra

Joint Declaration concerning the Republic of San Marino

Joint Declaration concerning derogations

Joint Declaration regarding the revision of the rules of origin contained in Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation)

Joint Declaration concerning the revision of the rules of origin applicable to products of Chapters 61 and 62 of the Harmonized System

Joint Declaration concerning temporal use of additional non-originating materials for products of Chapters 61 and 62 of the Harmonized System



TITLE I  
GENERAL PROVISIONS

Article 1

**Definitions**

For the purposes of this Annex <sup>(1)</sup>:

- (a) "chapters", "headings" and "subheadings" mean the chapters, the headings (four-digit codes) and the subheadings (six-digit codes) used in the nomenclature which makes up the Harmonized System (HS);
- (b) "classified" refers to the classification of a product or material under a particular heading;
- (c) "competent public authority" refers to: customs authorities of the Member States of the European Union;

For Costa Rica, the *Promotora del Comercio Exterior de Costa Rica* (PROCOMER), or its successor;

For El Salvador, the *Centro de Trámites de Exportación del Banco Central de Reserva (CENTREX/BCR)* for issuance of movement certificates EUR.1, verification of proofs of origin for exports and to grant the status of approved exporter; and *Dirección General de Aduanas (DGA) del Ministerio de Hacienda* for verification of proofs of origin for imports, or their successors;

For Guatemala, the *Dirección de Administración del Comercio Exterior del Ministerio de Economía* for issuance of movement certificates EUR.1, to grant the status of approved exporter and for verification of proofs of origin, or its successor;

For Honduras, the *Dirección General de Integración Económica y Política Comercial de la Secretaría de Estado en los Despachos de Industria y Comercio* for issuance of movement certificates EUR.1, to grant the status of approved exporter and for verification of proofs of origin, or its successor;

For Nicaragua, the *Centro de Trámites de las Exportaciones (CETREX) del Ministerio de Fomento, Industria y Comercio (MIFIC)* for issuance of movement certificates EUR.1, verification of proofs of origin for exports and to grant the status of approved exporter; and the *Dirección General de Servicios Aduaneros (DGA)* for verification of proofs of origin for imports or their successors; and

For Panama, the *Ministerio de Comercio e Industrias* for issuance of movement certificates EUR.1; and the *Autoridad Nacional de Aduanas* for verification of proofs of origin and to grant the status of approved exporter, or their successors;

- (d) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (e) "customs value" means the value as determined in accordance with the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as "Customs Valuation Agreement");

<sup>(1)</sup> Unless otherwise provided for in this Annex, all references made to Articles shall be understood to be referred to Articles of this Annex.

- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (g) "goods" means both materials and products;

- (h) "manufacture" means any kind of working or processing, including assembly or specific operations;

- (i) "material" means any ingredient, raw material, component or part, amongst others, used in the manufacture of the product;

- (j) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

- (k) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Party;

- (l) "value of originating materials" means the value of such materials as defined in (k), applied *mutatis mutandis*.

TITLE II  
DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

**General requirements**

1. For the purpose of implementing Title II (Trade in Goods) of Part IV of this Agreement, the following products shall be considered as originating in the European Union:

- (a) products wholly obtained in the European Union within the meaning of Article 4;
- (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 5.

2. For the purpose of implementing Title II (Trade in Goods) of Part IV of this Agreement, the following products shall be considered as originating in Central America:

- (a) products wholly obtained in Central America within the meaning of Article 4;
- (b) products obtained in Central America incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Central America within the meaning of Article 5.

Article 3

**Cumulation of origin**

1. Materials originating in the European Union shall be considered as materials originating in Central America when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone sufficient working or processing going beyond that referred to in Article 6.



2. Materials originating in Central America shall be considered as materials originating in the European Union when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6.

3. Notwithstanding paragraphs 1 and 2, materials originating in Bolivia, Colombia, Ecuador, Peru or Venezuela shall be considered as materials originating in Central America when further processed or incorporated into a product obtained there <sup>(1)</sup>.

4. In order for the products referred to in paragraph 3 to acquire originating status, it shall not be necessary that the materials have undergone sufficient working or processing, provided that:

- (a) the working or processing of the materials carried out in Central America went beyond the operations referred to in Article 6;
- (b) the materials were originating in one of the countries listed in paragraph 3, in application of rules of origin identical to those applicable if said materials were exported directly to the European Union; and
- (c) the existing arrangements in force between Central America and the other countries referred to in paragraph 3 allow for adequate administrative cooperation procedures ensuring full implementation of this paragraph, as well as of certification and of verification of the originating status of the products <sup>(2)</sup>.

5. The originating status of materials exported from one of the countries referred to in paragraph 3 to Central America to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the European Union.

6. Proof of the originating status, acquired under the terms of paragraph 4, of goods exported to the European Union shall be established by a movement certificate EUR.1 issued or an invoice declaration made out in the exporting country in accordance with the provisions of Title IV (Proof of Origin) of this Annex. These documents shall bear the mention "cumulation with (name of country)".

7. At the request of a Republic of the CA Party or the European Union, materials originating in Mexico, South American or Caribbean countries shall be considered as materials originating respectively in Central America or in the European Union when further processed or incorporated into a product obtained there.

8. The request shall be submitted to the Sub-Committee on Customs, Trade Facilitation and Rules of Origin established under Article 123 of Chapter 3 (Customs and Trade Facilitation) of Title II of Part IV of this Agreement.

9. In order for the products referred to in paragraph 7 to acquire originating status, it shall not be necessary that the materials have undergone sufficient working or processing, provided that:

- (a) the working or processing of the materials carried out in Central America or in the European Union went beyond the operations referred to in Article 6;

<sup>(1)</sup> In case a country set out in this paragraph, no longer benefited from a preferential tariff treatment in the European Union market, preventing Central America from cumulating materials under this Article, the European Union shall take all measures compatible with its WTO obligations necessary to ensure that Central America maintains the same level of flexibility that it is entitled to under Article 3. After receiving a request under this provision the European Union shall, without undue delay, inform the affected Republics of the CA Party on actions taken in order to ensure continuation of cumulation possibilities provided for in this Article.

<sup>(2)</sup> Arrangements referred to in this paragraph were complied with and notified to the European Union. The notification's reference was published on 29.05.2003 in OJ L 134/1.

- (b) the materials were originating in Mexico, South American or Caribbean country, in application of rules of origin identical to those applicable if said materials were exported directly to the European Union;

- (c) the materials were originating in Mexico, South American or Caribbean country, in application of rules of origin identical to those applicable if said materials were exported directly to Central America; and

- (d) the Republics of the CA Party, the European Union and the other country or countries concerned have an arrangement on adequate administrative cooperation procedures which will ensure full implementation of this paragraph as well as of certification and of verification of the originating status of the products.

10. The Parties, on a common accord, shall notify to the Sub-Committee on Customs, Trade Facilitation and Rules of Origin the materials to which the provisions of paragraphs 7 to 12 shall apply.

11. The cumulation established in paragraphs 7, 8, 9, 10 and 12 of this Article may be applied provided that:

- (a) preferential trade agreements in accordance with Article XXIV GATT 1994 between the non-party concerned and the Republics of the CA Party and the European Union respectively, are in force. This cumulation shall only be applied between the Parties for which those agreements are in force;

- (b) cumulation provisions equivalent to the ones provided under paragraphs 7, 8, 9, 10 and 12 of this Article are contained in the Agreements referred to under (a), in order for the cumulation provisions to apply in a reciprocal manner between the Republics of the CA Party, the European Union and the non-Party concerned, respectively; and

- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation under paragraphs 7, 8, 9, 10 and 12 of this Article have been published in the Official Journal of the European Union (C series), in the official publications of the Republics of the CA Party and of the non-Party countries concerned according to their own procedures.

12. The Parties may establish additional conditions for the application of paragraphs 7 to 11.

#### Article 4

##### Wholly obtained products

1. The following shall be considered as wholly obtained in the European Union or in Central America:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested or grown and gathered there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) (i) products obtained by hunting conducted there;
- (ii) products obtained by fishing conducted in their inland waters or within twelve nautical miles measured from the baselines of the European Union or of the Republics of the CA Party;



- (iii) products of aquaculture, including mariculture where the fish, crustaceans, molluscs and others aquatic invertebrates are born or raised there;
- (f) products of sea fishing and other products taken from the sea outside twelve nautical miles measured from the baselines of the European Union or of the Republics of the CA Party by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships which:

- (a) are registered in a Member State of the European Union or in a Republic of the CA Party in accordance with the domestic legislation of each Party;
- (b) sail under the flag of a Member State of the European Union or of a Republic of the CA Party; and
- (c) meet one of the following conditions:
  - (i) they are at least 50 per cent owned by nationals of the Member States of the European Union or of the Republics of the CA Party; or
  - (ii) they are owned by companies
    - which have their head office and their main place of business in a Member State of the European Union or in a Republic of the CA Party, and
    - which are at least 50 per cent owned by a Member State of the European Union or a Republic of the CA Party, public entities or nationals thereof.

3. The conditions of paragraph 2 can be fulfilled in the different countries mentioned in Article 3 under conditions referred to in this Article.

#### Article 5

##### Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix 2 are fulfilled.

The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which shall be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions

applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, shall not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System for which Appendix 1 shall apply. Additionally, this paragraph shall not apply to products wholly obtained in the Parties. However, without prejudice to Article 7, the tolerance provided for in this paragraph applies also to the materials which are used in the manufacture of a product and for which the rule laid down in the list in Appendix 2 for that product requires that such materials be wholly obtained.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

#### Article 6

##### Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;



- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals;
- (p) a combination of two or more operations specified in (a) to (o).

2. All operations carried out in the European Union or in Central America on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

#### Article 7

##### Unit of Qualification

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### Article 8

##### Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

#### Article 9

##### Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

#### Article 10

##### Neutral elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;

- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

#### TITLE III

##### TERRITORIAL REQUIREMENTS

#### Article 11

##### Principle of territoriality

1. The conditions set out in Title II of this Annex, relating to the acquisition of originating status must be fulfilled without interruption in the European Union or Central America.

2. If originating goods exported from the European Union or from Central America to another country return, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II of this Annex shall not be affected by working or processing done outside the Parties on materials exported from the European Union or from Central America and subsequently re-imported there, provided that:

- (a) said materials are wholly obtained in the European Union or in Central America or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and

- (b) it can be demonstrated to the satisfaction of the customs authorities that:

- (i) the re-imported goods have been obtained by working or processing the exported materials; and
- (ii) the total added value acquired outside the Parties by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II of this Annex shall not apply to working or processing done outside the Parties. But where, in the list in Appendix 2, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Parties by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall mean all costs arising outside the Parties, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Appendix 2 or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5, paragraph 2 is applied.



7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the Parties shall be done under the outward processing arrangements, or similar arrangements.

#### Article 12

##### Direct transport

1. The preferential tariff treatment provided for under this Agreement applies only to products, satisfying the requirements of this Annex, which are transported directly between the Parties. However, products may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territories other than those of the Parties.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing Party by the production of:

- (a) a single transport document covering the passage from the exporting Party through the country of transit; or
- (b) certification issued by the customs authorities of the country of transit containing the following:
  - (i) an exact description of the products,
  - (ii) the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
  - (iii) the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents to the satisfaction of the customs authority of the importing Party.

#### Article 13

##### Exhibitions

1. Originating products, sent for exhibition in a country other than the Parties and sold after the exhibition for importation into the territory of a Party shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the European Union or from a Republic of the CA Party to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the territory of a Party;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV of this Annex and submitted to the customs authorities of the importing Party in the normal manner. The name and

address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

#### TITLE IV

##### PROOF OF ORIGIN

#### Article 14

##### General requirements

1. Products originating in the European Union shall, on importation into Central America, and products originating in Central America shall, on importation into the European Union, benefit from this Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix 3; or
- (b) in the cases specified in Article 19, paragraph 1, a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Appendix 4.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 24, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

#### Article 15

##### Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the competent public authority of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic legislation of the exporting Party. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the competent public authority of the exporting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. A movement certificate EUR.1 shall be issued by the competent public authority of a Member State of the European Union or of a Republic of the CA Party if the products concerned can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex.

5. The competent public authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records <sup>(1)</sup> or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the competent public authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### Article 16

##### Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 15, paragraph 7, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent public authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The competent public authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the phrase "issued retrospectively" in one of the following languages:

|    |                                    |
|----|------------------------------------|
| BG | "ИЗДАДЕН ВПОСЛЕДСТВИЕ"             |
| ES | "EXPEDIDO A POSTERIORI"            |
| CS | "VYSTAVENO DODATEČNE"              |
| DA | "UDSTEDT EFTERFØLGENDE"            |
| DE | "NACHTRÄGLICH AUSGESTELLT"         |
| ET | "TAGANTJÄRELE VÄLJA ANTUD"         |
| EL | "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"           |
| EN | "ISSUED RETROSPECTIVELY"           |
| FR | "DÉLIVRÉ A POSTERIORI"             |
| IT | "RILASCIATO A POSTERIORI"          |
| LV | "IZSNIEGTS RETROSPEKTĪVI"          |
| LT | "RETROSPEKTYVUSIS IŠDAVIMAS"       |
| HU | "KIADVA VISSZAMENŐLEGES HATÁLLYAL" |

<sup>(1)</sup> For greater certainty, whenever the concept of "account" is used in this Annex or in its appendices, it shall be understood as referring to accounting records.

|    |                              |
|----|------------------------------|
| MT | "MAHRUG RETROSPETTIVAMENT"   |
| NL | "AFGEGEVEN A POSTERIORI"     |
| PL | "WYSTAWIONE RETROSPEKTYWNIE" |
| PT | "EMITIDO A POSTERIORI"       |
| RO | "EMIS A POSTERIORI"          |
| SK | "VYDANÉ DODATOČNE"           |
| SL | "IZDANO NAKNADNO"            |
| FI | "ANNETTU JÄLKIKÄTEEN"        |
| SV | "UTFÄRDAT I EFTERHAND"       |

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

#### Article 17

##### Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the competent public authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the phrase "duplicate" in one of the following languages:

|    |                  |
|----|------------------|
| BG | "ДУБЛИКАТ"       |
| ES | "DUPLICADO"      |
| CS | "DUPLIKÁT"       |
| DA | "DUPLIKAT"       |
| DE | "DUPLIKAT"       |
| ET | "DUPLIKAAT"      |
| EL | "ΑΝΤΙΓΡΑΦΟ"      |
| EN | "DUPLICATE"      |
| FR | "DUPLICATA"      |
| IT | "DUPLICATO"      |
| LV | "DUBLIKĀTS"      |
| LT | "DUBLIKATAS"     |
| HU | "MÁSODLAT"       |
| MT | "DUPLIKAT"       |
| NL | "DUPLICAAT"      |
| PL | "DUPLIKAT"       |
| PT | "SEGUNDA VIA"    |
| RO | "DUPLICAT"       |
| SK | "DUPLIKÁT"       |
| SL | "DVOJNIK"        |
| FI | "KAKSOISKAPPALE" |
| SV | "DUPLIKAT"       |



3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### Article 18

##### **Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

When originating products are placed under the control of a customs office in a Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the European Union or Central America. The replacement movement certificate(s) EUR.1 shall be issued by the customs office in the EU Party under whose control the products are placed or by the respective competent public authority of the Republics of the CA Party.

#### Article 19

##### **Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 14, paragraph 1(b) may be made out:

(a) by an approved exporter within the meaning of Article 20; or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in Euros established in Appendix 6 (Amounts referred to in Articles 19, paragraph 1(b) and 24, paragraph 3 of Annex II, concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation).

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the competent public authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the text of the declaration included in Appendix 4, by using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic legislation of the exporting Party. If the declaration is hand-written, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 shall not be required to sign such declarations provided that he gives the competent public authorities of the exporting Party a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than the period established in Appendix 5.

#### Article 20

##### **Approved exporter**

1. The competent public authorities of the exporting Party may authorise any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the competent public authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.

2. The competent public authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The competent public authorities shall grant to the approved exporter an authorisation number which shall appear on the invoice declaration.

4. The competent public authorities shall monitor the use of the authorisation by the approved exporter.

5. The competent public authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

#### Article 21

##### **Validity of proof of origin**

1. A proof of origin shall be valid for twelve months from the date of issue in the exporting Party, and shall be submitted within said period to the customs authorities of the importing Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential tariff treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been submitted before said final date.

4. According to the domestic legislation of the importing Party, a preferential tariff treatment may be awarded, when it proceeds, through the reimbursement of the tariffs in a period no longer than the period established in Appendix 5 from the date of acceptance of the import declaration, where a proof of origin is presented indicating that the imported goods were at that date eligible for preferential tariff treatment.

#### Article 22

##### **Submission of proof of origin**

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. Said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.



## Article 23

**Importation by instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

## Article 24

**Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed in the case of small packages or of products forming part of travellers' personal luggage, the amounts in Euros established in Appendix 6 (Amounts referred to in Articles 19, paragraph 1(b) and 24, paragraph 3 of Annex II, concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation).

## Article 25

**Supporting documents**

The documents referred to in Articles 15, paragraph 3 and 19, paragraph 3 used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounting records or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party, where these documents are used in accordance with domestic legislation;
- (c) documents proving the working or processing of materials in the European Union or in Central America, issued or made out in a Party, where these documents are used in accordance with domestic legislation;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Annex.

## Article 26

**Preservation of proof of origin and supporting documents**

1. The exporter applying for the issuance of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 15, paragraph 3.

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 19, paragraph 3.

3. The competent public authority of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 15, paragraph 2.

4. The customs authorities of the importing Party shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them, which may be kept in electronic format.

## Article 27

**Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

## Article 28

**Amounts expressed in euro**

1. For the application of the provisions of Article 19, paragraph 1(b) and Article 24, paragraph 3 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the European Union or of the Republics of the CA Party equivalent to the amounts expressed in euro shall be fixed annually by each Member State of the European Union or Republic of the CA Party concerned.

2. A consignment shall benefit from the provisions of Article 19, paragraph 1(b) or Article 24, paragraph 3 by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Member State of the European Union or Republic of the CA Party concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by October 15th, and shall apply from January 1st, the following year. The European Commission shall notify the Member States of the European Union and the Republics of the CA Party concerned of the relevant amounts.



4. The Member States of the European Union and the Republics of the CA Party may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A Member State of the European Union or a Republic of the CA Party may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Association Committee at the request of a Party. When carrying out this review, the Association Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

#### TITLE V

### ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### Article 29

##### Administrative cooperation

1. The competent public authorities of the Parties shall provide each other, through the European Commission, with specimen impressions of stamps used in their offices for the issue of movement certificates EUR.1 and with the addresses of the competent public authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Annex, the Parties shall assist each other, through their respective competent public authorities or, when applicable, customs authorities in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

#### Article 30

##### Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authority or, when applicable, competent public authority of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.

2. For the purposes of implementing the provisions of paragraph 1, the customs authority or, when applicable, competent public authority of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent public authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the competent public authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records or any other check considered appropriate related to origin and according to the procedures of its domestic legislation.

4. If the customs authorities of the importing Party decide to suspend the granting of preferential tariff treatment to the products from the exporter subject to verification, while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The competent public authorities or, when applicable, customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities or, when applicable, competent public authority shall, except in exceptional circumstances, refuse entitlement to the preferences to the products covered by the proof of origin subject to verification.

#### Article 31

##### Dispute settlement

1. Where disputes arise in relation to the verification procedures of Article 30, which cannot be settled between the authorities requesting verification and the authorities responsible for carrying out this verification, or in relation to the interpretation of this Annex, the requests for the settlement of those disputes shall be submitted to the Sub-Committee on Customs, Trade Facilitation and Rules of Origin for consultations and discussions within the Sub-Committee. In any case, the Parties shall retain their rights under the dispute settlement mechanism established in Title X (Dispute Settlement) of Part IV of this Agreement.

2. In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall be under the domestic legislation of said Party.

#### Article 32

##### Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential tariff treatment for products.

#### Article 33

##### Free zones

1. The European Union and the Republics of the CA Party shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone or a customs warehouse situated in their territory in accordance with their domestic legislation, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the European Union or in Central America are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the competent public authorities shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.



TITLE VI  
**CEUTA AND MELILLA**

Article 34

**Application of this Annex**

1. The term "European Union" used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in Central America, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The Republics of the CA Party shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.
3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Annex shall apply *mutatis mutandis* subject to the special conditions set out in Article 35.

Article 35

**Special conditions**

1. Provided that they have been transported directly in accordance with the provisions of Article 12, the following shall be considered as:

(a) products originating in Ceuta and Melilla:

- (i) products wholly obtained in Ceuta and Melilla;
- (ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that:

said products have undergone sufficient working or processing within the meaning of Article 5; or that

those products are originating in Central America or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6.

(b) products originating in Central America:

- (i) products wholly obtained in the Central America;
- (ii) products obtained in Central America, in the manufacture of which products other than those referred to in (i) are used, provided that:

the said products have undergone sufficient working or processing within the meaning of Article 5; or that

those products are originating in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6.

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter "Central America" and "Ceuta and Melilla" in box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1 or on invoice declarations.

4. The Spanish customs authorities shall be responsible for the application of this Annex in Ceuta and Melilla.

TITLE VII

**FINAL PROVISIONS**

Article 36

**Amendments to this Annex**

The Association Council may decide to modify the provisions of the Appendixes to this Annex.

Article 37

**Explanatory notes**

The Parties shall agree "Explanatory Notes" regarding the interpretation, application and administration of this Annex within the Sub-Committee on Customs, Trade Facilitation and Rules of Origin, in order to recommend its approval by the Association Council.

Article 38

**Transitional provisions for products in transit or storage**

The provisions of this Agreement may be applied to products which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in the Parties in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within four months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 12.

Article 39

**Transitional provision for cumulation purposes**

The Parties for which this Agreement has entered into force in accordance with Article 353 of Part V (Final Provisions), may use materials originating in the Republics of the CA Party for which the Agreement has not yet entered into force. Article 3 of this Annex shall be applied *mutatis mutandis*.

## Appendix 1

## INTRODUCTORY NOTES TO ANNEX II

## Note 1:

The list in Appendix 2 sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of Annex II.

## Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the subheading number, heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that subheading, heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that subheading, heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

## Note 3:

- 3.1. The provisions of Article 5 of Annex II, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the EU Party or in the Republics of the CA Party.

## Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 percent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the EU Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the EU Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.



## Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

- 3.5. Where a rule in the list specifies that a product shall be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

## Example:

The rule for prepared foods of heading 1902, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

## Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages shall not be exceeded, in relation to the particular materials to which they apply.

## Note 4:

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

## Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 percent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,



- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 percent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 percent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 percent in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 percent in respect of this strip.

## Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exceptions of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 percent of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

## Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn shall be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 shall be taken into account when calculating the value of the non-originating materials incorporated.

## Note 7:

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

- 7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 percent of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 percent of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
  - (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
  - (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 percent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

Note 8:

For the purpose of Article 4 of Annex II agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a non-Party.

Note 9:

For the purpose of Article 6 of Annex II "simple" describes activities which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

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## Appendix 2

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

The products mentioned in the list may not be all covered by the agreement. It is, therefore, necessary to consult the other parts of this agreement.

| HS code                   | Description of product                                                                                                                                                                                                                      | Working or processing, carried out on non-originating materials, which confers originating status                                                                                                                                                                                                                                                                                 |        |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)                       | (2)                                                                                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                                                                                                                                               | or (4) |
| Chapter 01                | Live animals                                                                                                                                                                                                                                | All the animals of Chapter 01 are wholly obtained                                                                                                                                                                                                                                                                                                                                 |        |
| Chapter 02                | Meat and edible meat offal                                                                                                                                                                                                                  | Manufacture in which all the materials of Chapters 01 and 02 used are wholly obtained                                                                                                                                                                                                                                                                                             |        |
| Chapter 03                | Fish and crustaceans, molluscs and other aquatic invertebrates                                                                                                                                                                              | Manufacture in which all the materials of Chapter 03 used are wholly obtained                                                                                                                                                                                                                                                                                                     |        |
| ex Chapter 04             | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:                                                                                                               | Manufacture in which all the materials of Chapter 04 used are wholly obtained                                                                                                                                                                                                                                                                                                     |        |
| 0403                      | Buttermilk, curdled milk and cream, yoghurt, 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 | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 04 used are wholly obtained,</li> <li>— all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li> <li>— the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |        |
| ex Chapter 05             | Products of animal origin, not elsewhere specified or included; except for:                                                                                                                                                                 | Manufacture in which all the materials of Chapter 05 used are wholly obtained                                                                                                                                                                                                                                                                                                     |        |
| ex 0502                   | Prepared pigs', hogs' or boars' bristles and hair                                                                                                                                                                                           | Cleaning, disinfecting, sorting and straightening of bristles and hair                                                                                                                                                                                                                                                                                                            |        |
| Chapter 06 <sup>(1)</sup> | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage                                                                                                                                                  | Manufacture from materials of any heading, except that of the product                                                                                                                                                                                                                                                                                                             |        |
| Chapter 07 <sup>(1)</sup> | Edible vegetables and certain roots and tubers                                                                                                                                                                                              | Manufacture in which all the products of Chapter 07 are wholly obtained                                                                                                                                                                                                                                                                                                           |        |
| Chapter 08 <sup>(1)</sup> | Edible fruit and nuts; peel of citrus fruit or melons                                                                                                                                                                                       | Manufacture in which: <ul style="list-style-type: none"> <li>— all the fruit and nuts are wholly obtained, and</li> </ul>                                                                                                                                                                                                                                                         |        |

| (1)                          | (2)                                                                                                                                                                              | (3)                                                                                                                                             | or | (4) |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
|                              |                                                                                                                                                                                  | — the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product                      |    |     |
| ex Chapter 09 <sup>(1)</sup> | Coffee, tea, maté and spices; except for:                                                                                                                                        | Manufacture in which all the materials of Chapter 09 used are wholly obtained                                                                   |    |     |
| 0902                         | Tea, whether or not flavoured                                                                                                                                                    | Manufacture from materials of any heading                                                                                                       |    |     |
| ex 0910                      | Mixtures of spices                                                                                                                                                               | Manufacture from materials of any heading                                                                                                       |    |     |
| Chapter 10 <sup>(1)</sup>    | Cereals                                                                                                                                                                          | Manufacture in which all the products of Chapter 10 are wholly obtained                                                                         |    |     |
| ex Chapter 11 <sup>(1)</sup> | Products of the milling industry; malt; starches; inulin; wheat gluten; except for:                                                                                              | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained                     |    |     |
| 1101                         | Wheat or meslin flour                                                                                                                                                            | Manufacture from materials of any heading, except that of the product                                                                           |    |     |
| ex 1102 and ex 1103          | Corn flour, groats and meal of corn                                                                                                                                              | Manufacture from materials of any heading, except that of the product, in which at least 50 % by weight of maize of heading 1005 is originating |    |     |
| ex 1106                      | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713                                                                                               | Drying and milling of leguminous vegetables of heading 0708                                                                                     |    |     |
| Chapter 12 <sup>(1)</sup>    | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder                                                         | Manufacture in which all the materials of Chapter 12 used are wholly obtained                                                                   |    |     |
| 1301                         | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)                                                                                                      | Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product              |    |     |
| 1302                         | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: |                                                                                                                                                 |    |     |
|                              | — Mucilages and thickeners, modified, derived from vegetable products                                                                                                            | Manufacture from non-modified mucilages and thickeners                                                                                          |    |     |
|                              | — Other                                                                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                              |    |     |
| Chapter 14 <sup>(1)</sup>    | Vegetable plaiting materials; vegetable products not elsewhere specified or included                                                                                             | Manufacture in which all the materials of Chapter 14 used are wholly obtained                                                                   |    |     |

| (1)           | (2)                                                                                                                         | (3)                                                                                                                                                        | or | (4) |
|---------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any heading, except that of the product in which all the vegetal materials of heading 1511 and 1513 used are wholly obtained |    |     |
| 1501          | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:                                          |                                                                                                                                                            |    |     |
|               | — Fats from bones or waste                                                                                                  | Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506                                             |    |     |
|               | — Other                                                                                                                     | Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207                              |    |     |
| 1502          | Fats of bovine animals, sheep or goats, other than those of heading 1503                                                    |                                                                                                                                                            |    |     |
|               | — Fats from bones or waste                                                                                                  | Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506                                       |    |     |
|               | — Other                                                                                                                     | Manufacture in which all the materials of Chapter 02 used are wholly obtained                                                                              |    |     |
| 1504          | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:          |                                                                                                                                                            |    |     |
|               | — Solid fractions                                                                                                           | Manufacture from materials of any heading, including other materials of heading 1504                                                                       |    |     |
|               | — Other                                                                                                                     | Manufacture in which all the materials of Chapters 02 and 03 used are wholly obtained                                                                      |    |     |
| ex 1505       | Refined lanolin                                                                                                             | Manufacture from crude wool grease of heading 1505                                                                                                         |    |     |
| 1506          | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:                        |                                                                                                                                                            |    |     |
|               | — Solid fractions                                                                                                           | Manufacture from materials of any heading, including other materials of heading 1506                                                                       |    |     |
|               | — Other                                                                                                                     | Manufacture in which all the materials of Chapter 02 used are wholly obtained                                                                              |    |     |



| (1)          | (2)                                                                                                                                                                                                         | (3)                                                                                                                                                                                                          | or | (4) |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1507 to 1510 | — Soya oil, ground nut oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption.                                                                        | Manufacture from materials of any heading, except that of the product                                                                                                                                        |    |     |
|              | — Solid fractions                                                                                                                                                                                           | Manufacture from other materials of headings 1507 to 1510                                                                                                                                                    |    |     |
|              | — Other                                                                                                                                                                                                     | Manufacture in which all the vegetable materials used are wholly obtained                                                                                                                                    |    |     |
| 1511         | Palm oil and its fractions, whether or not refined but not chemically modified                                                                                                                              | Manufacture in which all the vegetable materials used are wholly obtained                                                                                                                                    |    |     |
| 1512         | — Oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption                                                                                                      | Manufacture from materials of any heading, except that of the product                                                                                                                                        |    |     |
|              | — Solid fractions                                                                                                                                                                                           | Manufacture from other materials of heading 1512                                                                                                                                                             |    |     |
|              | — Other                                                                                                                                                                                                     | Manufacture in which all the vegetable materials used are wholly obtained                                                                                                                                    |    |     |
| 1513         | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified                                                                                       | Manufacture in which all the vegetable materials used are wholly obtained                                                                                                                                    |    |     |
| 1514 to 1515 | — Tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption                         | Manufacture from materials of any heading, except that of the product                                                                                                                                        |    |     |
|              | — Solid fractions, except for that of jojoba oil                                                                                                                                                            | Manufacture from other materials of headings 1514 to 1515                                                                                                                                                    |    |     |
|              | — Other                                                                                                                                                                                                     | Manufacture in which all the vegetable materials used are wholly obtained                                                                                                                                    |    |     |
| 1516         | 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                      | Manufacture in which:<br>— all the materials of Chapter 02 used are wholly obtained, and<br>— all the vegetable materials used are wholly obtained. However, materials of headings 1507 and 1508 may be used |    |     |
| 1517         | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture in which:<br>— all the materials of Chapters 02 and 04 used are wholly obtained, and                                                                                                             |    |     |

| (1)                       | (2)                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                     | or | (4) |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
|                           |                                                                                                                                                                                                                                      | — all the vegetable materials used are wholly obtained. However, materials of headings 1507 and 1508 may be used                                                                                                                                        |    |     |
| Chapter 16 <sup>(2)</sup> | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates                                                                                                                                             | Manufacture:<br>— from animals of Chapter 01, and/or<br>— in which all the materials of Chapter 03 used are wholly obtained                                                                                                                             |    |     |
| 1701                      | Cane or beet sugar and chemically pure sucrose, in solid form                                                                                                                                                                        | Manufacture in which all the materials of Chapter 17 used are wholly obtained                                                                                                                                                                           |    |     |
| 1702                      | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |                                                                                                                                                                                                                                                         |    |     |
|                           | — Chemically-pure maltose and fructose                                                                                                                                                                                               | Manufacture from materials of any heading, including other materials of heading 1702                                                                                                                                                                    |    |     |
|                           | — Other sugars in solid form, containing added flavouring or colouring matter                                                                                                                                                        | Manufacture in which all the materials of Chapter 17 used are wholly obtained                                                                                                                                                                           |    |     |
|                           | — Other                                                                                                                                                                                                                              | Manufacture in which all the materials used are originating                                                                                                                                                                                             |    |     |
| 1703                      | Molasses resulting from the extraction or refining of sugar,                                                                                                                                                                         | Manufacture in which all the materials of Chapter 17 used are wholly obtained                                                                                                                                                                           |    |     |
| 1704                      | Sugar confectionery (including white chocolate), not containing cocoa                                                                                                                                                                | Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials of Chapter 17, except of materials from subheading 170230, used does not exceed 30 % of the ex-works price of the product |    |     |
| Chapter 18                | Cocoa and cocoa preparations                                                                                                                                                                                                         | Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials of Chapter 17, except of materials from subheading 170230, used does not exceed 30 % of the ex-works price of the product |    |     |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                     | (3)                                                                                                                                                                                                                                                                                   | or | (4) |
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| 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |                                                                                                                                                                                                                                                                                       |    |     |
|      | — Malt extract                                                                                                                                                                                                                                                                                                                                                                                                                          | — Manufacture from cereals of Chapter 10                                                                                                                                                                                                                                              |    |     |
|      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                 | Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product                                                                            |    |     |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                       |    |     |
|      | — Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs                                                                                                                                                                                                                                                                                                                                                  | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained                                                                                                                                                                |    |     |
|      | — Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs                                                                                                                                                                                                                                                                                                                                                | Manufacture in which:<br>— all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and<br>— all the materials of Chapters 02 and 03 used are wholly obtained                                                                         |    |     |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms                                                                                                                                                                                                                                                                                                                 | Manufacture from materials of any heading, except potato starch of heading 1108                                                                                                                                                                                                       |    |     |
| 1904 | 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), pre-cooked or otherwise prepared, not elsewhere specified or included                                                                                                                    | Manufacture:<br>— from materials of any heading, except those of headings 1006 and 1806,<br>— in which all the materials of Chapter 11 are originating, and<br>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |    |     |



| (1)                 | (2)                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                            | or | (4) |
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| 1905                | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading, except those of Chapter 11                                                                                                                                          |    |     |
| ex Chapter 20       | Preparations of vegetables, fruit, nuts or other parts of plants; except for:                                                                                                                                       | Manufacture in which all the vegetables, fruit or nuts used are wholly obtained. However, black split beans of heading ex 0713 may be used                                                                     |    |     |
| ex 2001             | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid                                                                 | Manufacture from materials of any heading, except that of the product                                                                                                                                          |    |     |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid                                                                                                       | Manufacture from materials of any heading, except that of the product                                                                                                                                          |    |     |
| 2006                | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)                                                                                                  | Manufacture:<br>— from materials of any heading, except that of the product, and<br><br>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |    |     |
| 2007                | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter                                                  | Manufacture:<br>— from materials of any heading, except that of the product, and<br><br>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |    |     |
| ex 2008             | — Nuts, not containing added sugar or spirits                                                                                                                                                                       | Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40 % of the ex-works price of the product                                   |    |     |
|                     | — Peanut butter; mixtures based on cereals; palm hearts; maize (corn)                                                                                                                                               | Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40 % of the ex-works price of the product                                   |    |     |
|                     | — Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen                                                                                         | Manufacture:<br>— from materials of any heading, except that of the product, and                                                                                                                               |    |     |

| (1)           | (2)                                                                                                                                                                                                                                                       | (3)                                                                                                                                                                                                                                                             | or (4) |
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|               |                                                                                                                                                                                                                                                           | — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product                                                                                                                                          |        |
| 2009          | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirits, whether or not containing added sugar or other sweetening matter                                                                                  | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |        |
| ex Chapter 21 | Miscellaneous edible preparations; except for:                                                                                                                                                                                                            | Manufacture from materials of any heading, except that of the product                                                                                                                                                                                           |        |
| 2101          | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which all the coffee of heading 0901 used is wholly obtained</li> </ul>                                                      |        |
| 2103          | Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:                                                                                                                                    |                                                                                                                                                                                                                                                                 |        |
|               | — Sauces and preparations therefore; mixed condiments and mixed seasonings                                                                                                                                                                                | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used                                                                                                                           |        |
|               | — Mustard flour and meal and prepared mustard                                                                                                                                                                                                             | Manufacture from materials of any heading                                                                                                                                                                                                                       |        |
| ex 2104       | Soups and broths and preparations therefore                                                                                                                                                                                                               | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005                                                                                                                                                     |        |
| 2106          | Food preparations not elsewhere specified or included                                                                                                                                                                                                     | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |        |
| ex Chapter 22 | Beverages, spirits and vinegar; except for:                                                                                                                                                                                                               | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> </ul>                                                                                                                                 |        |

| (1)           | (2)                                                                                                                                                                                                             | (3)                                                                                                                                                                                                        | or | (4) |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
|               |                                                                                                                                                                                                                 | — in which all the grapes or materials derived from grapes used are wholly obtained                                                                                                                        |    |     |
| 2202          | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |    |     |
| 2207          | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength                                                                 | Manufacture:<br>— from materials of any heading, except heading 1005, 1007, 1703, 2207 or 2208, and<br>— in which all the grapes or materials derived from grapes used are wholly obtained                 |    |     |
| 2208          | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:                                                                           |                                                                                                                                                                                                            |    |     |
|               | — Rum and other spirits obtained by distilling fermented sugar-cane products:                                                                                                                                   | Manufacture from materials of any heading, except that of the product and heading 1703 or 2207                                                                                                             |    |     |
|               | — Other                                                                                                                                                                                                         | Manufacture:<br>— from materials of any heading, except heading 2207 or 2208, and<br>— in which all the grapes or materials derived from grapes used are wholly obtained                                   |    |     |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for:                                                                                                                                | Manufacture from materials of any heading, except that of the product                                                                                                                                      |    |     |
| ex 2301       | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption                                                                           | Manufacture in which all the materials of Chapters 02 and 03 used are wholly obtained                                                                                                                      |    |     |
| ex 2303       | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight                                     | Manufacture in which all the maize used is wholly obtained                                                                                                                                                 |    |     |
| ex 2306       | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil                                                                                             | Manufacture in which all the vegetable materials used are wholly obtained                                                                                                                                  |    |     |



| (1)           | (2)                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                      | or | (4) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| ex 2308       | Other                                                                                                                                                                                                               | Manufacture in which all the vegetable materials used are wholly obtained                                                                                                                                                                                |    |     |
| 2309          | Preparations of a kind used in animal feeding:                                                                                                                                                                      |                                                                                                                                                                                                                                                          |    |     |
|               | — Dog or cat food, put up for retail sale                                                                                                                                                                           | Manufacture in which the value of all cereals of Chapter 10 used does not exceed 50 % of the ex-works price of the product, and sugar, molasses, meat or milk used are originating and<br><br>— all the materials of Chapter 03 used are wholly obtained |    |     |
|               | — Other                                                                                                                                                                                                             | Manufacture in which:<br><br>— all the cereals, sugar or molasses, meat or milk used are originating, and<br><br>— all the materials of Chapter 03 used are wholly obtained                                                                              |    |     |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for:                                                                                                                                                           | Manufacture in which all the materials of Chapter 24 used are wholly obtained                                                                                                                                                                            |    |     |
| 2402          | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes                                                                                                                                   | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating                                                                                                                         |    |     |
| ex 2403       | Smoking tobacco                                                                                                                                                                                                     | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating                                                                                                                         |    |     |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:                                                                                                                                 | Manufacture from materials of any heading, except that of the product                                                                                                                                                                                    |    |     |
| ex 2504       | Natural crystalline graphite, with enriched carbon content, purified and ground                                                                                                                                     | Enriching of the carbon content, purifying and grinding of crude crystalline graphite                                                                                                                                                                    |    |     |
| ex 2515       | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm                                                                      | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm                                                                                                                                                         |    |     |
| ex 2516       | Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm                                                                                                                                                          |    |     |
| ex 2518       | Calcined dolomite                                                                                                                                                                                                   | Calcination of dolomite not calcined                                                                                                                                                                                                                     |    |     |
| ex 2519       | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia                          | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used                                                                                                                      |    |     |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                                                                                                                                  | or | (4) |
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| ex 2520       | Plasters specially prepared for dentistry                                                                                                                                                                                                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                   |    |     |
| ex 2524       | Natural asbestos fibres                                                                                                                                                                                                                                                                                                                                           | Manufacture from asbestos concentrate                                                                                                                                                                                                                                                                                                                                |    |     |
| ex 2525       | Mica powder                                                                                                                                                                                                                                                                                                                                                       | Grinding of mica or mica waste                                                                                                                                                                                                                                                                                                                                       |    |     |
| ex 2530       | Earth colours, calcined or powdered                                                                                                                                                                                                                                                                                                                               | Calcination or grinding of earth colours                                                                                                                                                                                                                                                                                                                             |    |     |
| Chapter 26    | Ores, slag and ash                                                                                                                                                                                                                                                                                                                                                | Manufacture from materials of any heading, except that of the product                                                                                                                                                                                                                                                                                                |    |     |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:                                                                                                                                                                                                                                                 | Manufacture from materials of any heading, except that of the product                                                                                                                                                                                                                                                                                                |    |     |
| ex 2707       | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) <sup>(3)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |     |
| ex 2709       | Crude oils obtained from bituminous minerals                                                                                                                                                                                                                                                                                                                      | Destructive distillation of bituminous materials                                                                                                                                                                                                                                                                                                                     |    |     |
| 2710          | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils                                                        | Operations of refining and/or one or more specific process(es) <sup>(4)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |     |
| 2711          | Petroleum gases and other gaseous hydrocarbons                                                                                                                                                                                                                                                                                                                    | Operations of refining and/or one or more specific process(es) <sup>(4)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |     |

| (1)           | (2)                                                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                                                                                                                          | or | (4)                                                                                                                |
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| 2712          | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) <sup>(4)</sup><br><br>or<br><br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |                                                                                                                    |
| 2713          | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals                                                                                                        | Operations of refining and/or one or more specific process(es) <sup>(3)</sup><br><br>or<br><br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |                                                                                                                    |
| 2714          | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks                                                                                                                       | Operations of refining and/or one or more specific process(es) <sup>(3)</sup><br><br>or<br><br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |                                                                                                                    |
| 2715          | 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)                                                | Operations of refining and/or one or more specific process(es) <sup>(3)</sup><br><br>or<br><br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |                                                                                                                    |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:                                                                          | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                                                                                                                                          |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805       | "Mischmetall"                                                                                                                                                                                                              | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                      |    |                                                                                                                    |



| (1)           | (2)                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                                                                                                                                  | or | (4)                                                                                                                |
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| ex 2811       | Sulphur trioxide                                                                                                                                                                                  | Manufacture from sulphur dioxide                                                                                                                                                                                                                                                                                                                                     |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833       | Aluminium sulphate                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                   |    |                                                                                                                    |
| ex 2840       | Sodium perborate                                                                                                                                                                                  | Manufacture from disodium tetraborate pentahydrate                                                                                                                                                                                                                                                                                                                   |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2852       | — Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                     | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product                                                                                                                                                                                                   |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | — Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic mercury compounds                                                                     | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product                                                                                                                                                                             |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | — Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                   |    |                                                                                                                    |
| ex Chapter 29 | Organic chemicals; except for:                                                                                                                                                                    | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                                                                                                                                  |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2901       | Acyclic hydrocarbons for use as power or heating fuels                                                                                                                                            | Operations of refining and/or one or more specific process(es) <sup>(3)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |                                                                                                                    |
| ex 2902       | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels                                                                                         | Operations of refining and/or one or more specific process(es) <sup>(3)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |                                                                                                                    |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                     | or<br>(4)                                                                                                          |
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| ex 2905       | Metal alcoholates of alcohols of this heading and of ethanol                                                                                                                                                                                                                                                        | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2915          | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                                                 | Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2932       | — Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                                                                                                                            | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | — Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                                                                                                    | Manufacture from materials of any heading                                                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933          | Heterocyclic compounds with nitrogen hetero-atom(s) only                                                                                                                                                                                                                                                            | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934          | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds                                                                                                                                                                                                                      | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2939       | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids                                                                                                                                                                                                                                    | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                      |                                                                                                                    |
| ex Chapter 30 | Pharmaceutical products; except for:                                                                                                                                                                                                                                                                                | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product     |                                                                                                                    |
| 3001          | Glands and other organs for organo therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or 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 | Manufacture from materials of any heading                                                                                                                                                                                               |                                                                                                                    |
| 3002          | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products,                                                                                                                                                        | Manufacture from materials of any heading                                                                                                                                                                                               |                                                                                                                    |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                                   | (3)                                                                                                                                                                                                                                 | or | (4)                                                                                                                |
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|               | whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products                                                                                                                                                                                                                 |                                                                                                                                                                                                                                     |    |                                                                                                                    |
| 3003 and 3004 | Medicaments (excluding goods of heading 3002, 3005 or 3006):                                                                                                                                                                                                                                                                                                          | Manufacture from materials of any heading, except that of the product and heading 3003                                                                                                                                              |    |                                                                                                                    |
| ex 3006       | — Waste pharmaceuticals specified in note 4(k) to this Chapter                                                                                                                                                                                                                                                                                                        | The origin of the product in its original classification shall be retained                                                                                                                                                          |    |                                                                                                                    |
|               | — Sterile surgical or dental adhesion barriers, whether or not absorbable:                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                     |    |                                                                                                                    |
|               | — made of plastics                                                                                                                                                                                                                                                                                                                                                    | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product                                                                                                    |    | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|               | — made of fabrics                                                                                                                                                                                                                                                                                                                                                     | Manufacture from <sup>(5)</sup> :<br>— natural fibres<br>— man-made staple fibres, not carded or combed or otherwise processed for spinning,<br>or<br>— chemical materials or textile pulp                                          |    |                                                                                                                    |
|               | — Appliances identifiable for ostomy use                                                                                                                                                                                                                                                                                                                              | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                  |    |                                                                                                                    |
| ex Chapter 31 | Fertilizers; except for:                                                                                                                                                                                                                                                                                                                                              | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |    | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 3105       | 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, except for:<br>— sodium nitrate<br>— calcium cyanamide<br>— potassium sulphate<br>— magnesium potassium sulphate | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 30 % of the ex-works price of the product |    | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:                                                                                                                                                                                                | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided                                                                                  |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |



| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                                                                                                  | or | (4)                                                                                                                |
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|               |                                                                                                                                                                                                                                                                                                                                                      | that their total value does not exceed 20 % of the ex-works price of the product                                                                                                                                                                                                                                                                                     |    |                                                                                                                    |
| ex 3201       | Tannins and their salts, ethers, esters and other derivatives                                                                                                                                                                                                                                                                                        | Manufacture from tanning extracts of vegetable origin                                                                                                                                                                                                                                                                                                                |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3205          | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes <sup>(6)</sup>                                                                                                                                                                                                                                               | Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                                                                                                                                            |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:                                                                                                                                                                                                                                                                | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                                                                                                                                  |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3301          | 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 | Manufacture from materials of any heading, including materials of a different "group" <sup>(7)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                                                                                     |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:                                                               | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                                                                                                                                  |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3403       | Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals                                                                                                                                                                                                                             | Operations of refining and/or one or more specific process(es) <sup>(7)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |    |                                                                                                                    |
| 3404          | Artificial waxes and prepared waxes:                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                      |    |                                                                                                                    |
|               | — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax                                                                                                                                                                                                                                         | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product                                                                                                                                  |    |                                                                                                                    |

| (1)           | (2)                                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                 | or<br>(4)                                                                                                          |
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|               | — Other                                                                                                                                                                                                    | Manufacture from materials of any heading, except:<br>— hydrogenated oils having the character of waxes of heading 1516,                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               |                                                                                                                                                                                                            | — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and                                                                                                                |                                                                                                                    |
|               |                                                                                                                                                                                                            | — materials of heading 3404                                                                                                                                                                                                         |                                                                                                                    |
|               |                                                                                                                                                                                                            | However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                                                                                                     |                                                                                                                    |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for:                                                                                                                                    | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505          | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:                                             |                                                                                                                                                                                                                                     |                                                                                                                    |
|               | — Starch ethers and esters                                                                                                                                                                                 | Manufacture from materials of any heading, including other materials of heading 3505                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | — Other                                                                                                                                                                                                    | Manufacture from materials of any heading, except those of heading 1108                                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507       | Prepared enzymes not elsewhere specified or included                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                  |                                                                                                                    |
| Chapter 36    | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations                                                                                                             | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for:                                                                                                                                                         | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3701          | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: |                                                                                                                                                                                                                                     |                                                                                                                    |