

Schedule of Panama

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
01	Live animals				
01.01	HORSES, ASSES, MULES AND HINNIES, LIVE.				
0101.10	Pure-bred breeding animals:				
0101.10.10	Horses	0	A	FREE	
0101.10.90	Other	10	A	15 %	
0101.90	Other:				
0101.90.11	Males at least 24 months old	10	A	FREE	
0101.90.12	Females at least 24 months old	10	A	FREE	
0101.90.13	Males less than 24 months old	10	A	FREE	
0101.90.14	Females less than 24 months old	10	A	FREE	
0101.90.20	Other horses	10	A	FREE	
0101.90.90	Other	10	A	15 %	
01.02	LIVE BOVINE ANIMALS.				
0102.10	Pure-bred breeding animals:				
0102.10.10	Buffalo	0	A	0,60 %	
0102.10.90	Other	0	A	FREE	

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0102.90	Other:				
0102.90.11	For bullfighting	10	A	15 %	
0102.90.19	Other	10	A	15 %	
0102.90.20	Domesticated, other than pure-bred	10	A	15 %	
0102.90.90	Other	10	A	15 %	
01.03	LIVE SWINE.				
0103.10.00	Pure-bred breeding animals	0	A	0,60 %	
0103.91	Weighing less than 50 kg:				
0103.91.10	Domesticated	10	A	15 %	
0103.91.90	Other	10	A	15 %	
0103.92	Weighing 50 kg or more:				
0103.92.10	Domesticated	10	A	15 %	
0103.92.90	Other	10	A	15 %	
01.04	LIVE SHEEP AND GOATS.				
0104.10	Sheep:				
0104.10.10	Pure-bred	0	A	FREE	

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0104.10.90	Other	10	A	15 %	
0104.20	Goats:				
0104.20.10	Pure-bred	0	A	FREE	
0104.20.90	Other	10	A	15 %	
01.05	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES <i>GALLUS DOMESTICUS</i> , DUCKS, GEESE, TURKEYS AND GUINEA FOWLS.				
	Weighing not more than 185 g:				
0105.11	Fowls of the species <i>Gallus domesticus</i>				
0105.11.10	Breeding stock of layers or broiler fowl	0	A	FREE	
0105.11.90	Other	0	A	FREE	
0105.12.00	Turkeys	0	A	FREE	
0105.19.00	Other	10	A	FREE	
0105.94	Fowls of the species <i>Gallus domesticus</i> :				
0105.94.10	Pure-bred for fighting	10	A	15 %	
0105.94.90	Other	10	A	15 %	
0105.99.00	Other	10	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
01.06	OTHER LIVE ANIMALS.				
0106.11.00	Primates	10	A	15 %	
0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia).	10	A	15 %	
0106.19.00	Other	10	A	15 %	
0106.20	Reptiles (including snakes and turtles)				
0106.20.10	Turtles	10	A	15 %	
0106.20.90	Other	10	A	15 %	
0106.31.00	Birds of prey	10	A	15 %	
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10	A	15 %	
0106.39	Other:				
0106.39.10	Pigeons	10	A	15 %	
0106.39.90	Other	10	A	15 %	
0106.90	Other:				
0106.90.10	Bees	0	A	FREE	
0106.90.20	Species used mainly for human consumption	10	A	15 %	
0106.90.90	Other	10	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
02	Meat and edible offal				
02.01	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.				
0201.10.00	Carcasses and half-carcasses	-	F	15 %	
0201.20.00	Other cuts with bone in	-	F	30 %	
0201.30.00	Boneless	-	F	30 %	
02.02	MEAT OF BOVINE ANIMALS, FROZEN.				
0202.10.00	Carcasses and half-carcasses	-	F	15 %	
0202.20.00	Other cuts with bone in	-	F	30 %	
0202.30.00	Boneless	-	F	25 %	
02.03	MEAT OF SWINE, FRESH, CHILLED OR FROZEN.				
0203.11	Carcasses and half-carcasses:				
0203.11.10	Carcasses	-	F	60 %	
0203.11.20	Half-carcasses	-	F	60 %	
0203.12	Leg hams, shoulders and cuts thereof, with bone in:				
0203.12.10	Leg hams and cuts thereof	-	F	70 %	
0203.12.90	Other	-	F	70 %	

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0203.19	Other:				
0203.19.10	Spare ribs, boneless or with bone in	-	F	70 %	
0203.19.20	Hams, shoulders and cuts thereof, boneless	-	F	70 %	
0203.19.90	Other	-	F	70 %	
0203.21	Carcasses and half-carcasses:				
0203.21.10	Carcasses	-	F	70 %	
0203.21.20	Half-carcasses	-	F	70 %	
0203.22	Leg hams, shoulders and cuts thereof, with bone in:				
0203.22.10	Leg hams and cuts thereof	-	F	70 %	
0203.22.90	Other	-	F	70 %	
0203.29	Other:				
0203.29.10	Spare ribs, boneless or with bone in	-	F	70 %	
0203.29.20	Hams, shoulders and cuts thereof, boneless	-	F	70 %	
0203.29.90	Other	-	F	70 %	
02.04	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN.				
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	15	E	15 %	
0204.21.00	Carcasses and half-carcasses	15	E	15 %	

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0204.22.00	Other cuts with bone in:	15	E	15 %	
0204.23.00	Boneless	15	E	15 %	
0204.30.00	Carcasses and half-carcasses of lamb, frozen	15	E	15 %	
0204.41.00	Carcasses and half-carcasses	15	E	15 %	
0204.42.00	Other cuts with bone in	15	E	15 %	
0204.43.00	Boneless	15	E	15 %	
0204.50.00	Meat of goats	15	E	15 %	
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	E	15 %	
02.06	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.				
0206.10.00	Of bovine animals, fresh or chilled	-	F	15 %	
0206.21.00	Tongues	-	F	10 %	
0206.22.00	Livers	-	F	10 %	
0206.29.00	Other	-	F	15 %	
0206.30.00	Of swine, fresh or chilled	-	F	10 %	

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0206.41.00	Livers	-	F	10 %	
0206.49.00	Other	-	F	10 %	
0206.80.00	Other, fresh or chilled	40	E	15 %	
0206.90.00	Other, frozen	40	E	15 %	
02.07	MEAT AND EDIBLE OFFAL OF POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN.				
0207.11.00	Not cut in pieces, fresh or chilled	-	F	15 %	
0207.12.00	Not cut in pieces, frozen	-	F	15 %	
0207.13	Cuts and offal, fresh or chilled:				
0207.13.11	Breasts	-	F	15 %	
0207.13.19	Other	-	F	260 %	
0207.13.21	Livers	-	F	15 %	
0207.13.29	Other	-	F	15 %	
0207.14	Cuts and offal, frozen:				
0207.14.11	Breasts with bone in	-	F	15 %	
0207.14.12	Boneless	-	F	15 %	
0207.14.19	Other	-	F	260 %	
0207.14.21	Livers	-	F	15 %	

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0207.14.29	Other	-	F	15 %	
0207.24.00	Not cut in pieces, fresh or chilled	-	F	15 %	
0207.25.00	Not cut in pieces, frozen	-	F	15 %	
0207.26	Cuts and offal, fresh or chilled:				
0207.26.11	Breasts	-	F	15 %	
0207.26.19	Other cuts	-	F	15 %	
0207.26.21	Livers	-	F	15 %	
0207.26.29	Other	-	F	15 %	
0207.27	Cuts and offal, frozen:				
0207.27.11	Breasts with bone in	-	F	15 %	
0207.27.12	Boneless	-	F	15 %	
0207.27.19	Other cuts	-	F	15 %	
0207.27.21	Livers	-	F	15 %	
0207.27.29	Other	-	F	15 %	
0207.32	Not cut in pieces, fresh or chilled:				
0207.32.10	Of duck	-	F	15 %	
0207.32.90	Other	-	F	15 %	

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0207.33	Not cut in pieces, frozen:				
0207.33.10	Of duck	-	F	15 %	
0207.33.90	Other	-	F	15 %	
0207.34.00	Fatty livers, fresh or chilled	-	F	15 %	
0207.35	Other, fresh or chilled				
0207.35.11	Cuts, other than of offal	-	F	15 %	
0207.35.19	Other (offal)	-	F	15 %	
0207.35.21	Cuts, other than of offal	-	F	15 %	
0207.35.29	Other (offal)	-	F	15 %	
0207.36	Other, frozen:				
0207.36.11	Cuts	-	F	15 %	
0207.36.19	Other (offal)	-	F	15 %	
0207.36.21	Cuts, other than of offal	-	F	15 %	
0207.36.29	Other (offal)	-	F	15 %	

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02.08	OTHER MEAT AND EDIBLE OFFAL, FRESH, CHILLED OR FROZEN.				
0208.10	Of rabbits or hares:				
0208.10.10	Meat	15	E	15 %	
0208.10.90	Offal	15	E	15 %	
0208.30.00	Of primates	15	A	15 %	
0208.40.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	15	A	15 %	
0208.50.00	Of reptiles (including snakes and turtles)	15	A	15 %	
0208.90.00	Other	15	A	15 %	
0208.90.00A	Only frogs' legs	15	E	15 %	
02.09	BACK FAT, FREE OF LEAN MEAT, OTHER PIG FAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0209.00.11	Back fat	-	F	15 %	
0209.00.12	Other pig fat	-	F	15 %	
0209.00.19	Other	-	F	15 %	
0209.00.21	Back fat and other pig fat	-	F	15 %	

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0209.00.29	Other	-	F	15 %	
02.10	MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.				
0210.11	Hams, shoulders and cuts thereof, with bone in:				
0210.11.11	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.19	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.90	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.12.00	Bellies (streaky) and cuts thereof	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19	Other:				
0210.19.10	Pork ribs	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I

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0210.19.21	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	70	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.29	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.90	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.20.00	Meat of bovine animals	-	F	15 %	
0210.91	Of primates:				
0210.91.10	Meat	10	A	15 %	
0210.91.20	Offal	10	A	10 %	
0210.91.90	Other	10	A	10 %	
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia):				
0210.92.10	Meat	10	A	15 %	
0210.92.20	Offal	10	A	10 %	
0210.92.90	Other	10	A	10 %	
0210.93	Of reptiles (including snakes and turtles)				

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0210.93.10	Meat	10	A	15 %	
0210.93.20	Offal	10	A	10 %	
0210.93.90	Other	10	A	10 %	
0210.99	Other:				
0210.99.10	Meat	15	E	15 %	
0210.99.21	Goose liver, salted, in brine, dried or smoked	15	E	15 %	
0210.99.29	Other	15	E	10 %	
0210.99.90	Other	15	E	10 %	
0210.99.90A	Only flours and meals of meat or meat offal	10	E	10 %	
03	Fish and crustaceans, molluscs and other aquatic invertebrates				
03.01	LIVE FISH.				
0301.10.00	Ornamental fish	15	E	10 %	
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	E	15 %	
0301.91.00A	Only fry for restocking	0	A	15 %	
0301.92.00	Eels (<i>Anguilla</i> spp.)	10	E	10 %	

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0301.92.00A	Only fry for restocking	0	A	10 %	
0301.93.00	Carp	10	E	10 %	
0301.93.00A	Only fry for restocking	5	E	10 %	
0301.94.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0301.99.00	Other	10	E	15 %	
0301.99.00A	Only fry for restocking	0	A	15 %	
0301.99.00B	Only tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A	15 %	
03.02	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E	15 %	
0302.12.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E	5 %	

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0302.19.00	Other	10	E	15 %	
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E	15 %	
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	10	E	15 %	
0302.23.00	Sole (<i>Solea</i> spp.)	10	G	15 %	
0302.29.00	Other	10	E	15 %	
0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A	15 %	
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>)	0	A	15 %	
0302.33.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	0	A	15 %	
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0302.39.00	Other	0	A	15 %	
0302.40.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	10	E	15 %	
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10	E	15 %	
0302.61.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A	15 %	

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0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E	15 %	
0302.63.00	Coalfish (<i>Pollachius virens</i>)	10	E	15 %	
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	E	15 %	
0302.65.00	Dogfish and other sharks	10	E	15 %	
0302.66.00	Eels (<i>Anguilla</i> spp.)	10	E	15 %	
0302.67.00	Swordfish (<i>Xiphias gladius</i>)	15	E	15 %	
0302.68.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0302.69.00	Other	15	E	15 %	
0302.70.00	Livers and roes	15	E	15 %	
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	E	5 %	
0303.19.00	Other	10	E	5 %	
0303.21.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E	15 %	
0303.22.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho Hucho</i>)	10	E	5 %	

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0303.29.00	Other	10	E	15 %	
0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E	15 %	
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	10	E	15 %	
0303.33.00	Sole (<i>Solea</i> spp.)	10	E	15 %	
0303.39.00	Other	10	E	15 %	
0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A	15 %	
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>)	0	A	15 %	
0303.43.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	0	A	15 %	
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0303.49.00	Other	0	A	15 %	
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E	10 %	
0303.52.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E	15 %	
0303.61.00	Swordfish (<i>Xiphias gladius</i>)	10	E	15 %	
0303.62.00	Toothfish (<i>Dissostichus</i> spp.)	10	E	15 %	

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0303.71.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A	15 %	
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E	15 %	
0303.73.00	Coalfish (<i>Pollachius virens</i>)	10	E	15 %	
0303.74.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A	10 %	
0303.75.00	Dogfish and other sharks	10	E	15 %	
0303.76.00	Eels (<i>Anguilla</i> spp.)	10	E	15 %	
0303.77.00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	15	E	15 %	
0303.78.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	10	E	8 %	
0303.79.00	Other	10	E	15 %	
0303.80.00	Livers and roes	15	E	15 %	
03.04	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.				
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	
0304.12.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.19.00	Other	15	G	15 %	
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	

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0304.22.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.29.00	Other	15	G	15 %	
0304.29.00A	Only dolphin fish (<i>Coryphaena hippurus</i>)	15	E	15 %	
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	
0304.92.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.99.00	Other	15	G	15 %	
03.05	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION.				
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	0	A	15 %	
0305.20.00	Livers and roes, dried, smoked, salted or in brine	10	E	15 %	
0305.30.10	Cod	15	E	10 %	
0305.30.90	Other	15	E	10 %	
0305.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E	5 %	
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0305.49	Other:				
0305.49.10	Cod	15	E	10 %	
0305.49.90	Other	15	E	10 %	
0305.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E	5 %	
0305.59.00	Other	15	E	5 %	
0305.61.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E	10 %	
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E	5 %	
0305.63.00	Anchovies (<i>Engraulis</i> spp.)	15	E	15 %	
0305.69.00	Other	15	E	5 %	
03.06	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.				
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10	E	15 %	
0306.12.00	Lobsters (<i>Homarus</i> spp.)	10	E	5 %	
0306.13.00	Shrimps and prawns	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0306.14.00	Crabs	10	E	15 %	
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
0306.21	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)				
0306.21.10	Live, fresh or chilled	10	E	15 %	
0306.21.20	Dried, salted or in brine	10	E	15 %	
0306.21.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.22	Lobsters (<i>Homarus</i> spp.)				
0306.22.10	Live, fresh or chilled	10	E	5 %	
0306.22.20	Dried, salted or in brine	10	E	15 %	
0306.22.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23	Shrimps and prawns:				
0306.23.11	Live, fresh or chilled	10	E	15 %	
0306.23.11A	Only fry for restocking	0	A	15 %	
0306.23.12	Dried, salted or in brine	10	E	15 %	
0306.23.13	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23.91	Live, fresh or chilled	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0306.23.92	Dried, salted or in brine	10	E	15 %	
0306.23.93	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.24	Crabs				
0306.24.10	Live, fresh or chilled, uncooked and in shell	10	E	15 %	
0306.24.20	Dried, salted or in brine	10	E	15 %	
0306.24.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
0306.29.10	Live, fresh or chilled	10	E	15 %	
0306.29.20	Dried, salted or in brine	10	E	15 %	
0306.29.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29.40	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
03.07	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.				
0307.10	Oysters:				
0307.10.10	Live, fresh or chilled	10	E	15 %	
0307.10.20	Frozen	10	E	15 %	
0307.10.90	Other	10	E	15 %	
0307.21.00	Live, fresh or chilled	10	E	15 %	
0307.29	Other:				
0307.29.10	Frozen	10	E	15 %	
0307.29.90	Other	10	E	15 %	
0307.31.00	Live, fresh or chilled	10	E	15 %	
0307.39	Other:				
0307.39.10	Frozen	10	E	15 %	
0307.39.90	Other	10	E	15 %	
0307.41.00	Live, fresh or chilled	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0307.49	Other:				
0307.49.10	Frozen	10	E	15 %	
307.49.10A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
307.49.90	Other	10	E	15 %	
0307.49.90A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
0307.51.00	Live, fresh or chilled	10	E	15 %	
0307.59	Other:				
0307.59.10	Frozen	10	E	15 %	
0307.59.90	Other	10	E	15 %	
0307.60	Snails, other than sea snails:				
0307.60.10	Live, fresh, chilled or frozen	10	E	15 %	
0307.60.90	Other	10	E	15 %	
0307.91	Live, fresh or chilled:				
0307.91.10	Molluscs	10	E	15 %	
0307.91.21	Live	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0307.91.29	Other	10	E	15 %	
0307.91.31	Live	10	E	15 %	
0307.91.39	Other	10	E	15 %	
0307.91.90	Other	10	E	15 %	
0307.99	Other:				
0307.99.11	Frozen	10	E	15 %	
0307.99.19	Other	10	E	15 %	
0307.99.20	Other aquatic invertebrates (other than crustaceans or molluscs)	10	E	15 %	
0307.99.30	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included				
04.01	MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0401.10.00	Of a fat content, by weight, not exceeding 1 %	-	F	60 %	
0401.20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %				
0401.20.10	Long-life liquid milk in aseptic containers, not requiring refrigeration	-	F	60 %	
0401.20.20	Long-life delactosed liquid milk in aseptic containers, not requiring refrigeration	-	F	60 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0401.20.90	Other	-	F	60 %	
0401.30	Of a fat content, by weight, exceeding 6 %:				
0401.30.10	Milk	-	F	20 %	
0401.30.21	For whipping	-	F	30 %	
0401.30.29	Other	-	F	30 %	
04.02	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:				
0402.10.10	Of goats	-	Q	4 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.91	In containers holding not more than 1 kg (for household use only), other than goods of heading 0402.10.92	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.92	For infant use, put up in packings for retail sale, composed of full cream milk, skimmed milk, lactose, lecithin, vitamins and mineral salts	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.99	Other	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0402.21	Not containing added sugar or other sweetening matter:				
0402.21.10	Of goats	-	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.99	Other	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29	Other:				
0402.29.10	Of goats	-	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.99	Other	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.91	Not containing added sugar or other sweetening matter:				
0402.91.11	Evaporated	155	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0402.91.19	Other	-	F	5 %	
0402.91.91	Evaporated, of a fat content not exceeding 1,5 % by weight	155	C	155 %	
0402.91.92	Evaporated, of a fat content exceeding 1,5 % by weight	155	C	155 %	
0402.91.99	Other	-	F	155 %	
0402.99	Other:				
0402.99.11	Evaporated	-	F	10 %	
0402.99.19	Other	-	F	5 %	
0402.99.91	Evaporated, of a fat content not exceeding 1,5 % by weight	-	F	155 %	
0402.99.92	Evaporated, of a fat content exceeding 1,5 % by weight	-	F	155 %	
0402.99.93	Condensed milk	-	F	155 %	
0402.99.99	Other	-	F	155 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
04.03	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS, OR COCOA.				
0403.10.10	Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa	-	F	15 %	
0403.10.21	Of a fat content, by weight, not exceeding 1,5 % (skimmed)	-	F	15 %	
0403.10.22	Of a fat content, by weight, exceeding 1,5 %	-	F	30 %	
0403.10.31	Less than 50 % by weight	-	F	15 %	
0403.10.32	50 % or more by weight	-	F	10 %	
0403.10.91	Liquid yogurt, whether or not containing cocoa	-	F	15 %	
0403.10.99	Other	-	F	15 %	
0403.90	Other:				
0403.90.11	Cream	-	F	30 %	
0403.90.12	Buttermilk	-	F	20 %	
0403.90.13	Curd	-	F	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0403.90.19	Other	-	F	30 %	
0403.90.21	In powder, granules or other solid forms, in containers holding not more than 1 kg (for household use only), of a fat content, by weight, not exceeding 1,5 %	-	F	30 %	
0403.90.22	In powder, granules or other solid forms, in containers holding more than 1 kg, of a fat content, by weight, not exceeding 1,5 %	-	F	50 %	
0403.90.23	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %	-	F	50 %	
0403.90.24	Buttermilk	-	F	30 %	
0403.90.29	Other	-	F	30 %	
0403.90.31	In powder, granules or other solid forms	-	F	5 %	
0403.90.39	Other	-	F	30 %	
0403.90.41	Less than 50 % by weight	-	F	22,50 %	
0403.90.42	50 % or more by weight	-	F	10 %	
0403.90.90	Other	-	F	120 %	
04.04	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:				
0404.10.11	In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter	0	A	5 %	
0404.10.19	Other	0	A	30 %	
0404.10.91	Not concentrated or containing added sugar or other sweetening matter	0	A	30 %	
0404.10.99	Other	0	A	30 %	
0404.90	Other:				
0404.90.11	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.19	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.21	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0404.90.29	Other	10	Q	30 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.91	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.99	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
04.05	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.				
0405.10.00	Butter	-	F	15 %	
0405.20	Dairy spreads:				
0405.20.10	Of a milkfat content by weight of 75 % or more	-	F	15 %	
0405.20.90	Other	-	F	10 %	
0405.90	Other:				
0405.90.10	Butter oil	-	F	FREE	
0405.90.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
04.06	CHEESE AND CURD.				
0406.10	Fresh (unripened or uncured) cheese, including whey cheese and curd:				
0406.10.10	Mozzarella	-	F	30 %	
0406.10.90	Other	-	F	30 %	
0406.20	Grated or powdered cheese, of all kinds:				
0406.20.10	For industrial use	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.10A	Only Cheddar type, dried	0	A	30 %	
0406.20.90	Other	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.90A	Only Cheddar type, dried	0	A	30 %	
0406.30.00	Processed cheese, not grated or powdered	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.40.00	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0406.90	Other cheese:				
0406.90.11	For industrial use, whole, in containers holding 20 kg or more	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.19	Other	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.20	Muenster	-	Q	15 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.90	Other	-	Q	20 %	See paragraph 6 of Appendix 1 to Annex I
04.07	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.				
0407.00.10	For hatching	0	A	5 %	
0407.00.20	For human consumption	-	F	15 %	
0407.00.20A	Only ostrich eggs	10	C	15 %	
0407.00.90	Other	-	F	15 %	
0407.00.90A	Only ostrich eggs	10	C	15 %	
0408.11.00	Dried	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0408.19.00	Other	-	F	15 %	
0408.91.00	Dried	-	F	15 %	
0408.99.00	Other	-	F	15 %	
0409.00.00	NATURAL HONEY.	-	F	15 %	
0410.00.11	In shell	15	E	15 %	
0410.00.19	Other	15	E	15 %	
0410.00.90	Other	15	E	15 %	
05	Other products of animal origin, not elsewhere specified or included				
0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED; WASTE OF HUMAN HAIR .	5	A	15 %	
05.02	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH-MAKING HAIR; WASTE OF SUCH BRISTLES AND HAIR.				
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	0	A	15 %	
0502.90.00	Other	5	A	15 %	
05.04	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0504.00.10	Sausage casings	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0504.00.20	Stomachs and bladders, edible	15	E	15 %	
0504.00.90	Other	15	E	15 %	
05.05	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT CUT TO SHAPE), UNWORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.				
0505.10.00	Feathers of a kind used for stuffing; down	15	E	15 %	
0505.90	Other:				
0505.90.10	Skins and other parts of birds, with their feathers and down	15	C	15 %	
0505.90.20	Ornamental feathers	15	C	15 %	
0505.90.90	Other	15	C	15 %	
05.06	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.				
0506.10	Ossein and bones treated with acid				
0506.10.10	Whalebone	5	A	10 %	
0506.10.90	Other	5	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0506.90	Other:				
0506.90.10	Whalebone	15	C	10 %	
0506.90.90	Other	15	C	15 %	
05.07	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS.				
0507.10.00	Ivory; ivory powder and waste	5	A	10 %	
0507.90.10	Horns	5	A	15 %	
0507.90.20	Whalebone hair	5	A	10 %	
0507.90.30	Horn-cores	5	A	15 %	
0507.90.40	Tortoiseshell	5	A	15 %	
0507.90.90	Other	5	A	15 %	
05.08	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS, OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.				
0508.00.10	Coral	5	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0508.00.20	Mother-of-pearl	5	A	15 %	
0508.00.30	Cuttlefish bones	5	A	10 %	
0508.00.90	Other	5	A	15 %	
05.10	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PREPARED.				
0510.00.10	Ambergris, castoreum, civet and musk; cantharides	0	A	10 %	
0510.00.20	Testicles	0	A	15 %	
0510.00.90	Other	0	A	15 %	
05.11	PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION.				
0511.10.00	Bovine semen	0	A	FREE	
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:				
0511.91.10	Fish scales and waste thereof	5	A	15 %	
0511.91.90	Other	-	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0511.99	Other:				
0511.99.10	Cochineal, raw or simply prepared	5	A	10 %	
0511.99.20	Eggs and roes	5	A	FREE	
0511.99.30	Animal embryos and semen	5	A	FREE	
0511.99.40	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5	A	10 %	
0511.99.50	Natural sponges of animal origin	5	A	15 %	
0511.99.90	Other	-	A	FREE	
06	Live trees and other plants				
06.01	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS, OTHER THAN ROOTS OF HEADING 12.12.				
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A	FREE	
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A	FREE	
06.02	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.				
0602.10.00	Unrooted cuttings and slips	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	-	A	FREE	
0602.30.00	Rhododendrons and azaleas, grafted or not	0	A	FREE	
0602.40.00	Roses, grafted or not	0	A	FREE	
602.90	Other:				
0602.90.10	Mushroom spawn	0	A	FREE	
0602.90.90	Other	-	A	FREE	
06.03	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.				
0603.11.00	Roses	15	A	15 %	
0603.12.00	Carnations	15	A	15 %	
0603.13.00	Orchids	15	A	15 %	
0603.14.00	Chrysanthemums	15	A	15 %	
0603.19.00	Other	15	E	15 %	
0603.19.00A	Only ginger lilies, bird-of-paradise flowers, calla lilies, lilies, sysofilia, gerberas, statice, astromerias, agapanthus, gladioli, anthurium and heliconias	15	A	15 %	
0603.90.00	Other	15	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
06.04	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.				
0604.10.00	Mosses and lichens	15	E	15 %	
0604.91	Fresh:				
0604.91.10	Christmas trees	15	A	5 %	
0604.91.90	Other	15	A	15 %	
0604.91.90A	Only arrangements	15	E	15 %	
0604.99.00	Other	15	E	15 %	
07	Edible vegetables and certain roots and tubers				
07.01	POTATOES, FRESH OR CHILLED.				
0701.10.00	For sowing	0	A	FREE	
0701.90.00	Other	-	F	81 %	
0702.00.00	TOMATOES, FRESH OR CHILLED	-	F	15 %	
07.03	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES (WILD OR OTHERWISE), FRESH OR CHILLED.				
0703.10.00	Onions and shallots	-	F	72 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0703.20.00	Garlic	15	E	10 %	
0703.90.00	Leeks and other alliaceous vegetables	15	E	15 %	
07.04	CABBAGE, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE <i>BRASSICAS</i> , FRESH OR CHILLED.				
0704.10	Cauliflowers and headed broccoli:				
0704.10.10	Cauliflowers	15	E	15 %	
0704.10.20	Headed broccoli	15	E	15 %	
0704.20.00	Brussels sprouts	15	E	15 %	
0704.90	Other:				
0704.90.10	Savoy cabbage	30	E	30 %	
0704.90.90	Other	30	E	15 %	
07.05	LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM</i> SPP.), FRESH OR CHILLED.				
0705.11.00	Cabbage lettuce (head lettuce)	15	A	15 %	
0705.19.00	Other	15	A	30 %	
0705.21.00	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15	E	15 %	
0705.29.00	Other	15	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.06	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.				
0706.10	Carrots and turnips:				
0706.10.10	Carrots	15	E	30 %	
0706.10.20	Turnips	15	E	15 %	
0706.90	Other:				
0706.90.91	Salad beetroot	15	E	15 %	
0706.90.99	Other	15	E	15 %	
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	15	E	15 %	
07.08	LEGUMINOUS VEGETABLES (WILD OR OTHERWISE), SHELLLED OR UNSHELLED, FRESH OR CHILLED.				
0708.10.00	Peas (<i>Pisum sativum</i>)	15	E	15 %	
0708.20.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	E	15 %	
0708.90.00	Other	15	E	15 %	
07.09	OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED.				
0709.20.00	Asparagus	15	E	15 %	
0709.30.00	Aubergines	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0709.40.00	Celery, other than celeriac	15	E	30 %	
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	15	E	15 %	
0709.59.00	Other	15	E	15 %	
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	15	E	15 %	
0709.60.00A	Only sweet peppers	15	E1	15 %	
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0709.90	Other:				
0709.90.10	Olives and capers	15	E	10 %	
0709.90.20	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	E	15 %	
0709.90.90	Other	15	E	15 %	
07.10	VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN.				
0710.10.00	Potatoes	-	F	30 %	
0710.21.00	Peas (<i>Pisum sativum</i>)	15	E	15 %	
0710.22.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	15	E	15 %	
0710.29	Other:				
0710.29.10	Green broad beans	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0710.29.90	Other	15	E	15 %	
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0710.40	Sweet corn:				
0710.40.10	Corn on the cob	15	E	15 %	
0710.40.20	In kernels	15	E	15 %	
0710.80	Other vegetables:				
0710.80.10	Olives	15	E	10 %	
0710.80.20	Capers	15	E	10 %	
0710.80.30	Onions	15	E	15 %	
0710.80.40	Fungi, mushrooms and truffles	15	E	15 %	
0710.80.50	Garlic	15	E	10 %	
0710.80.60	Tomatoes	15	E	15 %	
0710.80.91	Celery	15	E	15 %	
0710.80.92	Lettuces	15	E	15 %	
0710.80.93	Cabbage (Savoy cabbage or common cabbage)	15	E	15 %	
0710.80.94	Carrots	15	E	15 %	
0710.80.95	Beetroot	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0710.80.96	Headed broccoli.	15	E	15 %	
0710.80.97	Cauliflower	15	E	15 %	
0710.80.98	Brussels sprouts	15	E	15 %	
0710.80.99	Other	15	E	15 %	
0710.90.00	Mixtures of vegetables	15	E	15 %	
07.11	VEGETABLES, WILD OR OTHERWISE, PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.				
0711.20.00	Olives	0	A	10 %	
0711.40.00	Cucumbers and gherkins	15	E	FREE	
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	0	A	15 %	
0711.59.00	Other	0	A	15 %	
0711.90	Other vegetables; mixtures of vegetables:				
0711.90.11	Onions	-	F	15 %	
0711.90.12	Tomatoes	15	D	15 %	
0711.90.13	Garlic	15	D	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0711.90.14	Celery	15	D	15 %	
0711.90.15	Capers	0	A	10 %	
0711.90.19	Other	15	D	FREE	
0711.90.90	Other	15	D	FREE	
07.12	DRIED VEGETABLES, WILD OR OTHERWISE, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.				
0712.20.00	Onions	-	A	FREE	
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	5	E	FREE	
0712.32.00	Wood ears (<i>Auricularia</i> spp.)	5	E	FREE	
0712.33.00	Jelly fungi (<i>Tremella</i> spp.)	5	E	FREE	
0712.39.00	Other	5	E	FREE	
0712.90	Other vegetables; mixtures of vegetables:				
0712.90.10	Tomatoes	15	E	15 %	
0712.90.20	Powdered garlic	15	E	10 %	
0712.90.30	Potatoes, whether or not cut or sliced but not further prepared	15	E	10 %	
0712.90.90	Other	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.13	DRIED LEGUMINOUS VEGETABLES, WILD OR OTHERWISE, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.				
0713.10	Peas (<i>Pisum sativum</i>):				
0713.10.10	For sowing	0	A	FREE	
0713.10.90	Other	15	E	FREE	
0713.20	Chickpeas (garbanzos):				
0713.20.10	For sowing	10	E	FREE	
0713.20.90	Other	10	E	15 %	
0713.31	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.)				
0713.31.10	For sowing	15	E	FREE	
0713.31.20	Pink or pinto beans	15	E	15 %	
0713.31.90	Other	15	E	15 %	
0713.32	Small red (Adzuki) Beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)				
0713.32.10	For sowing	-	F	FREE	
0713.32.20	Pink or pinto beans	-	F	15 %	
0713.32.90	Other	-	F	15 %	
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0713.33.10	For sowing	-	A	FREE	
0713.33.20	Pink or pinto beans	-	F	15 %	
0713.33.30	Red beans	-	F	15 %	
0713.33.90	Other	-	F	15 %	
0713.39	Other:				
0713.39.10	For sowing	-	A	FREE	
0713.39.90	Other	15	E	15 %	
0713.39.90A	Only runner beans (<i>Phaseolus coccini</i> us) and lima beans (<i>Phaseolus lunatus</i>)	-	F	15 %	
0713.40	Lentils:				
0713.40.10	For sowing	15	E	FREE	
0713.40.90	Other	15	E	15 %	
0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>):				
0713.50.10	For sowing	15	E	FREE	
0713.50.20	Small broad beans	15	E	15 %	
0713.50.90	Other	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0713.90	Other:				
0713.90.10	For sowing	15	E	FREE	
0713.90.90	Other	15	E	15 %	
07.14	MANIOC (CASSAVA), ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.				
0714.10.00	Manioc (cassava)	15	A	15 %	
0714.20.00	Sweet potatoes	15	A	15 %	
0714.90	Other:				
0714.90.10	Yams	15	A	15 %	
0714.90.90	Other	15	A	15 %	
08	Edible fruit and nuts; peel of citrus fruit or melons				
08.01	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED.				
0801.11.00	Dried	10	E	15 %	
0801.19	Other:				
0801.19.10	Shredded	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0801.19.90	Other	15	E	15 %	
0801.21	In shell:				
0801.21.10	Fresh	15	E	15 %	
0801.21.20	Dried	15	E	10 %	
0801.22	Shelled:				
0801.22.10	Fresh	15	E	15 %	
0801.22.20	Dried	15	E	10 %	
0801.31	In shell:				
0801.31.10	Fresh	15	E	10 %	
0801.31.20	Dried	15	E	10 %	
0801.32	Shelled:				
0801.32.10	Fresh	15	E	10 %	
0801.32.20	Dried	15	E	10 %	
08.02	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0802.11.00	In shell	0	A	10 %	
0802.12.00	Shelled	0	A	2 %	
0802.21.00	In shell	0	A	10 %	
0802.22.00	Shelled	0	A	10 %	
0802.31.00	In shell	15	E	5 %	
0802.32.00	Shelled	15	E	FREE	
0802.40	Chestnuts (<i>Castanea</i> spp.)				
0802.40.10	In shell	15	E	15 %	
0802.40.20	Shelled	15	E	10 %	
0802.50	Pistachios:				
0802.50.10	In shell	0	A	2 %	
0802.50.20	Shelled	0	A	2 %	
0802.60	Macadamia nuts				
0802.60.10	In shell	15	E	10 %	
0802.60.90	Shelled	15	E	10 %	
0802.90	Other:				
0802.90.10	In shell	15	E	10 %	
0802.90.20	Shelled	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08.03	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.				
0803.00.11	Fresh	15	E	15 %	
0803.00.12	Dried	15	E	10 %	
0803.00.21	Fresh	15	A	15 %	
0803.00.22	Dried	15	E	15 %	
08.04	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.				
0804.10	Dates:				
0804.10.10	Fresh	15	E	15 %	
0804.10.20	Dried	15	E	10 %	
0804.20	Figs:				
0804.20.10	Fresh	15	E	10 %	
0804.20.20	Dried	15	E	10 %	
0804.30	Pineapples:				
0804.30.10	Fresh	15	E	15 %	
0804.30.20	Dried	15	E	15 %	
0804.40	Avocados:				
0804.40.10	Fresh	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0804.40.20	Dried	15	E	15 %	
0804.50	Guavas, mangoes and mangosteens:				
0804.50.10	Fresh	15	E	15 %	
0804.50.20	Dried	15	E	10 %	
08.05	CITRUS FRUIT, FRESH OR DRIED.				
0805.10	Oranges:				
0805.10.10	Fresh	15	E	15 %	
0805.10.20	Dried	15	E	15 %	
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:				
0805.20.10	Fresh	15	E	15 %	
0805.20.20	Dried	15	E	15 %	
0805.40.10	Fresh	15	E	15 %	
0805.40.20	Dried	15	E	10 %	
0805.50	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)				
0805.50.10	Fresh	15	E	15 %	
0805.50.20	Dried	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0805.90	Other:				
0805.90.10	Fresh	15	E	15 %	
0805.90.20	Dried	15	E	15 %	
08.06	GRAPES, FRESH OR DRIED.				
0806.10.00	Fresh	15	A	FREE	
0806.20.00	Dried, including raisins	0	A	2 %	
08.07	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH.				
0807.11.00	Watermelons	15	E	15 %	
0807.19.00	Other	15	A	15 %	
0807.20.00	Papayas	15	E	15 %	
08.08	APPLES, PEARS AND QUINCES, FRESH.				
0808.10.00	Apples	25	A	2 %	
0808.20	Pears and quinces				
0808.20.10	Pears	15	C	5 %	
0808.20.20	Quinces	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08.09	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.				
0809.10.00	Apricots	15	E	10 %	
0809.20.00	Cherries	15	E	1 %	
0809.30.00	Peaches, including nectarines	15	D	2 %	
0809.40.00	Plums and sloes	15	H	FREE	
08.10	OTHER FRUIT, FRESH.				
0810.10.00	Strawberries	15	E	15 %	
0810.20	Raspberries, blackberries, mulberries and loganberries:				
0810.20.10	Raspberries	15	E	15 %	
0810.20.90	Other	15	E	15 %	
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15	E	15 %	
0810.50.00	Kiwifruit	15	E	15 %	
0810.60.00	Durians	15	E	10 %	
0810.90	Other:				
0810.90.10	Tropical	15	E	15 %	
0810.90.21	Black-, white- or redcurrants and gooseberries	15	E	15 %	
0810.90.29	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08.11	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0811.10.00	Strawberries	15	E	15 %	
0811.20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:				
0811.20.10	Containing added sugar or other sweetening matter	15	E	FREE	
0811.20.90	Other	15	E	15 %	
0811.90	Other:				
0811.90.11	Tropical	15	E	15 %	
0811.90.19	Other	15	E	10 %	
0811.90.21	Tropical	15	E	15 %	
0811.90.29	Other	15	E	10 %	
08.12	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.				
0812.10.00	Cherries	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0812.90	Other:				
0812.90.11	Strawberries	15	E	15 %	
0812.90.19	Other	15	E	10 %	
0812.90.20	Tropical	15	E	15 %	
08.13	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF DRIED FRUITS AND NUTS OF THIS CHAPTER.				
0813.10.00	Apricots	15	E	10 %	
0813.20.00	Plums	15	E	5 %	
0813.30.00	Apples	15	E	10 %	
0813.40.00	Other fruits	15	E	10 %	
0813.50	Mixtures of nuts or dried fruits of this Chapter				
0813.50.11	Of nuts	15	E	5 %	
0813.50.19	Other	15	E	5 %	
0813.50.21	In shell	15	E	5 %	
0813.50.29	Shelled	15	E	5 %	
0813.50.90	Other	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	15	E	15 %	
09	Coffee, tea, mate and spices				
09.01	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.				
0901.11.00	Not decaffeinated	30	A	30 %	
0901.12.00	Decaffeinated	30	A	30 %	
0901.21.00	Not decaffeinated	54	A	54 %	
0901.22.00	Decaffeinated	54	A	54 %	
0901.90	Other:				
0901.90.10	Coffee husks and skins	30	A	30 %	
0901.90.20	Coffee substitutes containing coffee	30	A	30 %	
09.02	TEA, WHETHER OR NOT FLAVOURED.				
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E	15 %	
0902.20.00	Other green tea (not fermented)	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E	15 %	
0902.40.00	Other black tea (fermented) and other partly fermented tea	15	E	15 %	
0903.00.00	MATÉ.	15	E	15 %	
09.04	PEPPER OF THE GENUS <i>PIPER</i> , DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS <i>CAPSICUM</i> OR OF THE GENUS <i>PIMENTA</i> .				
0904.11.00	Neither crushed nor ground	10	E	FREE	
0904.12.00	Crushed or ground	5	E	10 %	
0904.20.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	10	E	10 %	
0904.20.00A	Only crushed or ground	5	E	10 %	
0905.00.00	VANILLA	10	E	FREE	
09.06	CINNAMON AND CINNAMON-TREE FLOWERS.				
0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	10	E	FREE	
0906.19.00	Other	10	E	FREE	
0906.20.00	Crushed or ground	10	E	15 %	
09.07	CLOVES (WHOLE FRUIT, CLOVES AND STEMS).				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0907.00.10	Neither crushed nor ground	10	E	FREE	
0907.00.20	Crushed or ground	10	E	15 %	
09.08	NUTMEG, MACE AND CARDAMOMS.				
0908.10	Nutmeg:				
0908.10.10	Neither crushed nor ground	10	E	FREE	
0908.10.20	Crushed or ground	10	E	15 %	
0908.20	Mace:				
0908.20.10	Neither crushed nor ground	10	E	FREE	
0908.20.20	Crushed or ground	10	E	15 %	
0908.30	Cardamoms:				
0908.30.10	Neither crushed nor ground	-	A	FREE	
0908.30.20	Crushed or ground	15	E	15 %	
0908.30.20A	Only grape cardamoms	10	E	15 %	
09.09	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.				
0909.10	Seeds of anise or badian				
0909.10.10	Neither crushed nor ground	10	E	10 %	
0909.10.20	Crushed or ground	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0909.20	Seeds of coriander:				
0909.20.10	Neither crushed nor ground	10	E	10 %	
0909.20.20	Crushed or ground	10	E	15 %	
0909.30	Seeds of cumin:				
0909.30.10	Neither crushed nor ground	5	E	FREE	
0909.30.20	Crushed or ground	5	E	FREE	
0909.40	Seeds of caraway:				
0909.40.10	Neither crushed nor ground	10	E	FREE	
0909.40.20	Crushed or ground	10	E	15 %	
0909.50	Seeds of fennel; juniper berries:				
0909.50.10	Neither crushed nor ground	10	E	FREE	
0909.50.20	Crushed or ground	10	E	15 %	
09.10	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.				
0910.10.10	Neither crushed nor ground	10	E	FREE	
0910.10.20	Crushed or ground	10	E	15 %	
0910.20	Saffron				
0910.20.10	Neither crushed nor ground	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0910.20.20	Crushed or ground	10	E	15 %	
0910.30	Turmeric:				
0910.30.10	Neither crushed nor ground	10	E	FREE	
0910.30.20	Crushed or ground	10	E	FREE	
0910.91	Mixtures referred to in Note 1 b) to this Chapter				
0910.91.10	Neither crushed nor ground	-	F	FREE	
0910.91.20	Crushed or ground	-	F	15 %	
910.99	Other:				
0910.99.10	Neither crushed nor ground	-	A	FREE	
0910.99.20	Crushed or ground	-	F	15 %	
0910.99.20A	Only thyme	10	E	15 %	
10	Cereals				
10.01	WHEAT AND MESLIN.				
1001.10.00	Durum wheat	0	A	FREE	
1001.90.00	Other	0	A	FREE	
1002.00.00	RYE.	0	A	10 %	
1003.00.00	BARLEY.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1004.00.00	OATS.	0	A	FREE	
10.05	MAIZE.				
1005.10.00	For sowing	0	A	FREE	
1005.9	Other:				
1005.90.10	Popping corn (<i>Zea mays everta</i>)	20	E	FREE	
1005.90.90	Other (maize, neither prepared nor ground)	-	F	40 %	
10.06	RICE.				
1006.10	Rice in the husk (paddy or rough)				
1006.10.10	For sowing	24	E	FREE	
1006.10.90	Other	-	F	90 %	
1006.20.00	Husked (brown) rice	-	F	90 %	
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed	-	F	90 %	
1006.40.00	Broken rice	-	F	90 %	
10.07	GRAIN SORGHUM.				
1007.00.10	For sowing	0	A	FREE	
1007.00.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
10.08	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.				
1008.10.00	Buckwheat	15	E	10 %	
1008.20.00	Millet	-	A	FREE	
1008.30.00	Canary seed	0	A	5 %	
1008.90.00	Other cereals	15	E	10 %	
11	Products of the milling industry; malt; starches; inulin; wheat gluten				
11.01	WHEAT OR MESLIN FLOUR.				
1101.00.10	Ordinary	-	F	10 %	
1101.00.20	Enriched	-	F	10 %	
11.02	CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN.				
1102.10.00	Rye flour	10	E	FREE	
1102.2	Maize (corn) flour				
1102.20.10	Pregelatinised	-	F	FREE	
1102.20.90	Other	-	F	10 %	
1102.90	Other:				
1102.90.10	Rice flour	-	F	15 %	
1102.90.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1102.90.90A	Rye flour only	10	E	10 %	
1102.90.90B	Oat flour only	10	E1	10 %	
11.03	CEREAL GROATS, MEAL AND PELLETS.				
1103.11.00	Of wheat	-	F	10 %	
1103.13	Of maize (corn):				
1103.13.10	Brewery grits	15	A	10 %	
1103.13.90	Other	-	F	15 %	
1103.13.90A	Only pregelatinised meal (for example: meal used as additive in the brewing industry)	15	A	15 %	
1103.19	Of other cereals:				
1103.19.10	Of oats	5	E	15 %	
1103.19.90	Other	15	E	15 %	
1103.19.90A	Only of rice	-	F	15 %	
1103.20	Pellets:				
1103.20.10	Of wheat	-	F	15 %	
1103.20.90	Of other cereals	5	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
11.04	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING 10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND.				
1104.12.00	Of oats	10	E1	5 %	
1104.19	Of other cereals:				
1104.19.10	Of barley	10	A	10 %	
1104.19.90	Other	10	C	15 %	
1104.22.00	Of oats	10	E	10 %	
1104.22.00A	Hulled only	0	A	10 %	
1104.23	Of maize (corn):				
1104.23.10	Of popping corn (<i>Zea mays everta</i>)	-	F	15 %	
1104.23.20	Other, sliced or kibbled	-	F	40 %	
1104.23.90	Other	-	F	40 %	
1104.29	Of other cereals:				
1104.29.10	Of barley	10	A	10 %	
1104.29.90	Other	10	C	15 %	
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
11.05	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.				
1105.10.00	Flour, meal and powder	0	A	FREE	
1105.20.00	Flakes, granules and pellets	0	A	15 %	
1105.20.00A	Pellets only	10	E	15 %	
11.06	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8.				
1106.10.00	Of the dried leguminous vegetables of heading 07.13	10	E	10 %	
1106.20.00	Of sago or of the roots or tubers of heading 07.14	10	E	10 %	
1106.30.00	Of the products of Chapter 8	10	E	10 %	
11.07	MALT (OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED.				
1107.10.10	Neither crushed nor ground	0	A	FREE	
1107.10.20	Crushed or ground	0	A	5 %	
1107.20	Roasted:				
1107.20.10	Neither crushed nor ground	0	A	FREE	
1107.20.20	Crushed or ground	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
11.08	STARCHES; INULIN.				
1108.11.00	Wheat starch	10	E	5 %	
1108.12.00	Maize (corn) starch	0	A	FREE	
1108.13.00	Potato starch	0	A	15 %	
1108.14.00	Manioc (cassava) starch	10	E	15 %	
1108.19	Other starches:				
1108.19.10	Sweet potato	10	E	15 %	
1108.19.90	Other	10	E	15 %	
1108.20.00	Inulin	10	E	15 %	
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED.	0	A	FREE	
12	Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw				
12.01	SOYA BEANS, WHETHER OR NOT BROKEN.				
1201.00.10	For sowing	0	A	FREE	
1201.00.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.02	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN.				
1202.1	In shell:				
1202.10.10	For sowing	0	A	FREE	
1202.10.90	Other	10	E	FREE	
1202.20	Shelled, whether or not broken:				
1202.20.10	For sowing	0	A	FREE	
1202.20.90	Other	10	E	5 %	
1203.00.00	COPRA	5	A	15 %	
12.04	LINSEED, WHETHER OR NOT BROKEN.				
1204.00.10	For sowing	0	A	FREE	
1204.00.90	Other	0	A	15 %	
12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.				
1205.10.00	Low erucic acid rape or colza seeds	0	A	15 %	
1205.90	Other:				
1205.90.10	For sowing	0	A	FREE	
1205.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.06	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.				
1206.00.10	For sowing	0	A	FREE	
1206.00.90	Other	0	A	15 %	
12.07	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.				
1207.20	Cotton seeds:				
1207.20.10	For sowing	0	A	FREE	
1207.20.90	Other	0	A	5 %	
1207.40	Sesamum seeds:				
1207.40.10	For sowing	0	A	FREE	
1207.40.90	Other	0	A	FREE	
1207.50	Mustard seeds:				
1207.50.10	For sowing	0	A	FREE	
1207.50.90	Other	0	A	FREE	
1207.91.00	Poppy seeds:	0	A	5 %	
1207.99	Other:				
1207.99.11	Shea nuts (karite nuts)	5	A	FREE	
1207.99.19	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1207.99.90	Other	5	A	5 %	
1207.99.90A	Only castor oil and safflower seeds	0	A	5 %	
1207.99.90B	Only palm nuts and kernels	5	E	5 %	
12.08	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.				
1208.10.00	Of soya beans	-	F	15 %	
1208.90	Other:				
1208.90.10	Of cotton seeds	15	E	15 %	
1208.90.20	Of ground-nut seeds	15	E	15 %	
1208.90.30	Of castor oil seeds	15	E	15 %	
1208.90.40	Of linseed	15	E	15 %	
1208.90.50	Of other edible oil seeds and oleaginous fruits	15	E	15 %	
1208.90.90	Other	15	E	10 %	
12.09	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.				
1209.10.00	Sugar beet seed	0	A	FREE	
1209.21.00	Lucerne (alfalfa) Seed	0	A	FREE	
1209.22.00	Clover (<i>Trifolium</i> spp.) seed	0	A	FREE	
1209.23.00	Fescue seed	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	0	A	FREE	
1209.25.00	Ryegrass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	0	A	FREE	
1209.29	Other:				
1209.29.10	Beetroot seeds	0	A	FREE	
1209.29.90	Other	0	A	FREE	
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	0	A	FREE	
1209.91.00	Vegetable seeds	0	A	FREE	
1209.99.00	Other	0	A	FREE	
12.10	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.				
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	0	A	FREE	
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	0	A	FREE	
12.11	PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED.				
1211.20.00	Ginseng roots	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1211.30.00	Coca leaves	0	A	15 %	
1211.40.00	Poppy straw	0	A	15 %	
1211.90	Other:				
1211.90.10	Naranjillas (<i>Solanum quitoense</i>)	0	A	15 %	
1211.90.20	Other plants, parts of plants, seeds and fruits of a kind used in pharmacy	0	A	5 %	
1211.90.90	Other	0	A	15 %	
12.12	LOCUST BEANS, SEaweEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>CICHORIUM INTYBUS SATIVUM</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1212.20.10	For consumption	0	A	15 %	
1212.20.20	Of a kind used primarily in pharmaceutical, cosmetic or similar preparations	0	A	FREE	
1212.20.90	Other	0	A	10 %	
1212.91.00	Sugar beet	0	A	15 %	
1212.99	Other:				
1212.99.10	Chicory roots	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1212.99.20	Sugar cane	10	E	15 %	
1212.99.90	Other	0	A	15 %	
12.13	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS.				
1213.00.10	Straw	15	C	15 %	
1213.00.20	Rice husks	15	C	15 %	
1213.00.30	Maize husks	15	C	15 %	
1213.00.90	Other	15	C	15 %	
12.14	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS.				
1214.10.00	Lucerne (alfalfa) meal and pellets	5	C	FREE	
1214.90.00	Other	15	C	15 %	
13	Gums, resins and other vegetable saps and extracts				
13.01	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BALSAMS).				
1301.20.00	Gum Arabic	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1301.90	Other				
1301.90.10	Natural balsams	0	A	15 %	
1301.90.20	Cannabis resin and other narcotics	0	A	15 %	
1301.90.90	Other	0	A	FREE	
13.02	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.				
1302.11	Opium				
1302.11.10	Raw opium	0	A	15 %	
1302.11.20	For medical use	0	A	FREE	
1302.11.90	Other	0	A	15 %	
1302.12.00	Of liquorice	0	A	10 %	
1302.13.00	Of hops	0	A	FREE	
1302.19	Other:				
1302.19.10	For medicinal use (subject to approval of the Ministry of Health and compliance with other regulations)	0	A	5 %	
1302.19.20	Extract and tinctures of cannabis	0	A	15 %	
1302.19.30	Concentrates of poppy straw and other narcotics	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1302.19.40	Sleep-inducing substances	0	A	15 %	
1302.19.50	For the preparation of insecticides and fungicides	0	A	FREE	
1302.19.60	Vanilla oleoresin or extract	0	A	FREE	
1302.19.90	Other	0	A	FREE	
1302.20.00	Pectic substances, pectinates and pectates	0	A	FREE	
1302.31.00	Agar-Agar	0	A	FREE	
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A	FREE	
1302.39.00	Other	0	A	FREE	
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included				
14.01	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).				
1401.10.00	Bamboo	5	C	FREE	
1401.20.00	Rattans	0	A	FREE	
1401.90.10	Osier	0	A	FREE	
1401.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1404.20.00	Cotton linters	0	A	FREE	
1404.90.10	Tagua	15	E	15 %	
1404.90.91	Kapok	0	A	10 %	
1404.90.92	Vegetable hair and other padding materials	0	A	10 %	
1404.90.93	Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>)	15	C	FREE	
1404.90.94	Annatto, neither crushed nor ground	15	E	10 %	
1404.90.95	Annatto, crushed or ground	15	E	15 %	
1404.90.96	Other vegetable products used for dyeing	5	E	FREE	
1404.90.99	Other	15	E	15 %	
1404.90.99A	Only vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer, with or without supporting material (other than kapok and vegetable hair)	0	A	15 %	
1404.90.99B	Only vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles (other than broomcorn)	15	C	15 %	
15	Animal or vegetable fats and oils; their cleavage products; prepared edible fats; animal or vegetable waxes				
15.01	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1501.00.10	Pig fat (including lard)	-	F	15 %	
1501.00.20	Poultry fats	-	F	FREE	
15.02	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03.				
1502.00.10	Fat (tallow) of bovine animals	0	A	15 %	
1502.00.90	Other	0	A	FREE	
15.03	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED.				
1503.00.10	Inedible solar stearin	-	F	10 %	
1503.00.20	Edible lard oil and solar stearin	-	F	15 %	
1503.00.30	Tallow oil	0	A	15 %	
1503.00.40	Oleomargarine	0	A	15 %	
1503.00.90	Other	0	A	30 %	
15.04	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1504.10.00	Fish-liver oils and their fractions	0	A	10 %	
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1504.30	Fats and oils and their fractions, of marine mammals:				
1504.30.10	Sperm oil	0	A	15 %	
1504.30.90	Other	0	A	10 %	
15.05	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).				
1505.00.10	Wool grease, crude	0	A	FREE	
1505.00.90	Other	0	A	FREE	
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	-	F	FREE	
15.07	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1507.10.00	Crude oil, whether or not degummed	-	F	FREE	
1507.90.00	Other	-	F	20 %	
15.08	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1508.10.00	Crude oil	-	F	10 %	
1508.90.00	Other	-	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1509.10.00	Virgin	10	A	10 %	
1509.90.00	Other	10	A	10 %	
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09.	15	A	10 %	
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1511.10.00	Crude oil	-	F	20 %	
1511.90.00	Other	-	F	20 %	
15.12	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1512.11.00	Crude oils	-	F	10 %	
1512.19.00	Other	-	F	30 %	
1512.21.00	Crude oil, whether or not gossypol has been removed	-	F	10 %	
1512.29.00	Other	-	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1513.11.00	Crude oil	-	F	10 %	
1513.19.00	Other	-	F	30 %	
1513.21.00	Crude oils	-	F	20 %	
1513.29.00	Other	-	F	20 %	
15.14	RAPE, COLZA OR MUSTARD OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1514.11.00	Crude oil	-	F	10 %	
1514.19.00	Other	-	F	10 %	
1514.91.00	Crude oil	-	F	10 %	
1514.99.00	Other	-	F	10 %	
15.15	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1515.11.00	Crude oil	-	F	10 %	
1515.19.00	Other	-	F	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1515.21.00	Crude oil	-	F	FREE	
1515.29.00	Other	-	F	30 %	
1515.30	Castor oil and its fractions:				
1515.30.10	Crude oil	5	E	FREE	
1515.30.90	Other	5	E	10 %	
1515.50	Sesame oil and its fractions:				
1515.50.10	Crude oil	-	F	10 %	
1515.50.90	Other	-	F	10 %	
1515.90	Other:				
1515.90.10	Jobba oil and its fractions	5	E	10 %	
1515.90.30	Tung oil and its fractions	5	E	10 %	
1515.90.41	Crude	-	F	10 %	
1515.90.49	Other	-	F	30 %	
1515.90.90	Other	-	F	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.				
1516.10.00	Animal fats and oils and their fractions	-	F	15 %	
1516.20.10	Hydrogenated vegetable oils used in the food industry	-	F	10 %	
1516.20.20	Hydrogenated castor oil	-	F	FREE	
1516.20.90	Other	-	F	15 %	
15.17	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OF CHAPTER 15.16 AND THEIR FRACTIONS.				
1517.10.00	Margarine, excluding liquid margarine	-	F	20 %	
1517.90	Other:				
1517.90.10	Mixtures of vegetable oils	-	F	30 %	
1517.90.90	Other	-	F	30 %	
1517.90.90A	Only preparations based on hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for bakery products	0	A	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.18	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1518.00.11	Linoxyn	5	E	FREE	
1518.00.12	Of linseed	5	E	FREE	
1518.00.13	Dehydrated vegetable oils, powdered	5	E	FREE	
1518.00.19	Other	-	A	FREE	
1518.00.91	Cooking oils used in the preparation of animal feed	5	E	15 %	
1518.00.99	Other	5	E	15 %	
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.	-	F	FREE	
15.21	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED.				
1521.10.00	Vegetable waxes	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1521.90	Other:				
1521.90.10	Beeswax	5	E	FREE	
1521.90.90	Other	5	E	FREE	
15.22	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES.				
1522.00.10	Degras	10	E	15 %	
1522.00.20	Residues from the treatment of vegetable oils	10	E	15 %	
1522.00.90	Other	10	E	10 %	
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates				
16.01	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.				
1601.00.11	In airtight containers or vacuum packed	-	F	30 %	
1601.00.19	Other	-	F	30 %	
1601.00.21	In airtight containers or vacuum packed	-	F	30 %	
1601.00.29	Other	-	F	30 %	
1601.00.31	In airtight containers or vacuum packed	-	F	30 %	
1601.00.39	Other	-	F	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1601.00.41	In airtight containers or vacuum packed	-	F	30 %	
1601.00.49	Other	-	F	30 %	
1601.00.91	In airtight containers or vacuum packed	-	F	30 %	
1601.00.99	Other	-	F	30 %	
16.02	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.				
1602.10.00	Homogenised preparations	-	F	10 %	
1602.20	Of liver of any animal:				
1602.20.10	Goose or duck liver paté	-	F	10 %	
1602.20.91	In airtight containers or vacuum packed	-	F	15 %	
1602.20.99	Other	-	F	15 %	
1602.31	Of turkeys:				
1602.31.10	In airtight containers or vacuum packed	-	F	15 %	
1602.31.90	Other	-	F	15 %	
1602.32	Of fowls of the species <i>Gallus domesticus</i> :				
1602.32.10	In airtight containers or vacuum packed	-	F	15 %	
1602.32.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.39	Other:				
1602.39.10	In airtight containers or vacuum packed	-	F	15 %	
1602.39.90	Other	-	F	15 %	
1602.41	Hams and cuts thereof:				
1602.41.11	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.41.19	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.41.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.42	Shoulders and cuts thereof:				
1602.42.10	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.42.90	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.49	Other, including mixtures:				
1602.49.11	Pork paté (devilled ham)	40	Q	10 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.12	Preserved hams in containers holding less than 1 kg	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.13	Preserved hams in containers holding 1 kg or more	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.14	Bacon, whether or not containing lean meat	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.15	Pig tails, snouts, trotters and ears	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.19	Other	5	E	70 %	
1602.49.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.90A	Only dried, cooked and pressed pigskin	5	E	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.50	Of bovine animals:				
1602.50.10	In airtight containers or vacuum packed	-	F	10 %	
1602.50.90	Other	-	F	10 %	
1602.90	Other, including preparations of blood of any animal:				
1602.90.11	Preparations of blood of any animal	-	F	10 %	
1602.90.19	Other	-	F	10 %	
1602.90.90	Other	-	F	10 %	
16.03	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES.				
1603.00.10	Of meat	15	C	10 %	
1603.00.20	Of fish	15	C	15 %	
1603.00.90	Other	15	C	15 %	
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.				
1604.11	Salmon				
1604.11.10	In airtight containers or vacuum packed	15	E	5 %	
1604.11.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1604.12	Herrings:				
1604.12.10	In airtight containers or vacuum packed	15	E	5 %	
1604.12.90	Other	15	E	10 %	
1604.13	Sardines, sardinella and brisling or sprats:				
1604.13.10	In airtight containers or vacuum packed	15	E	5 %	
1604.13.90	Other	15	E	5 %	
1604.14	Tunas, skipjack and bonito (<i>Sarda</i> spp.):				
1604.14.10	In airtight containers or vacuum packed	15	E	5 %	
1604.14.90	Other	15	E	10 %	
1604.15	Mackerel:				
1604.15.10	In airtight containers or vacuum packed	15	E	5 %	
1604.15.90	Other	15	E	10 %	
1604.16	Anchovies:				
1604.16.10	In airtight containers or vacuum packed	15	E	5 %	
1604.16.90	Other	15	E	10 %	
1604.19	Other:				
1604.19.10	Cod, in airtight containers or vacuum packed	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1604.19.20	Other fish, in airtight containers or vacuum packed	15	E	5 %	
1604.19.90	Other	15	E	10 %	
1604.20	Other prepared or preserved fish:				
1604.20.10	Homogenised preparations for infant use	15	E	10 %	
1604.20.20	Other preparations, not in airtight containers or vacuum packed	15	E	15 %	
1604.20.91	Tuna	15	E	5 %	
1604.20.92	Cod	15	E	5 %	
1604.20.93	Salmon	15	E	5 %	
1604.20.94	Sardines	15	E	5 %	
1604.20.99	Other	15	E	5 %	
1604.30	Caviar and caviar substitutes:				
1604.30.10	In airtight containers or vacuum packed	15	E	10 %	
1604.30.90	Other	15	E	15 %	
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.				
1605.10.00	Crabs, except <i>Macrura</i>	15	E	15 %	
1605.20.00	Shrimps and prawns, and other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1605.30.00	Lobsters	15	E	15 %	
1605.40.00	Other crustaceans	15	E	15 %	
1605.90.00	Other	15	E	10 %	
17	Sugars and sugar confectionery				
17.01	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.				
1701.11.00	Cane sugar	-	F	144 %	
1701.12.00	Beet sugar	-	F	30 %	
1701.91	Containing added flavouring or colouring matter:				
1701.91.10	Sugar candy	-	F	15 %	
1701.91.90	Other	-	F	30 %	
1701.99	Other:				
1701.99.10	Sugar candy	-	F	15 %	
1701.99.90	Other	-	F	144 %	
17.02	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1702.11.00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A	FREE	
1702.19.00	Other	0	A	FREE	
1702.20	Maple sugar and maple syrup:				
1702.20.10	Maple sugar	-	F	15 %	
1702.20.20	Maple syrup	-	F	15 %	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:				
1702.30.10	Commercial glucose, not powdered	-	A	FREE	
1702.30.20	Glucose syrup	0	A	FREE	
1702.30.90	Other	-	F	15 %	
1702.30.90A	Only chemically pure glucose	0	A	15 %	
1702.40	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:				
1702.40.10	Commercial glucose, not powdered	-	F	FREE	
1702.40.20	Glucose syrup	-	F	FREE	
1702.40.90	Other	-	F	15 %	
1702.50.00	Chemically pure fructose	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:				
1702.60.10	Fructose or levulose, in solid form	-	F	FREE	
1702.60.90	Other	-	F	FREE	
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:				
1702.90.11	Chemically pure maltose	40	E1	15 %	
1702.90.12	Maltodextrine	-	F	FREE	
1702.90.19	Other	-	F	15 %	
1702.90.21	Single	-	F	15 %	
1702.90.29	Other	-	F	15 %	
1702.90.30	Cane honey	-	F	15 %	
1702.90.40	Maple honey	-	F	15 %	
1702.90.50	Caramel named "colouring"	-	F	FREE	
1702.90.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
17.03	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.				
1703.10	Cane molasses:				
1703.10.10	Edible	-	F	15 %	
1703.10.90	Other	-	F	15 %	
1703.90	Other:				
1703.90.10	Edible	-	F	15 %	
1703.90.90	Other	-	F	15 %	
17.04	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.				
1704.10.00	Chewing gum, whether or not sugar-coated	-	F	15 %	
1704.90	Other:				
1704.90.10	Candies, caramels, gums containing sugar and boiled sweets	-	F	15 %	
1704.90.20	Nougat	-	F	15 %	
1704.90.30	Popcorn or toasted maize coated with sugar or honey	-	F	15 %	
1704.90.40	Throat lozenges or cough drops consisting essentially of sugar and medicinal flavouring substances	-	F	5 %	
1704.90.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
18	Cocoa and cocoa preparations				
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.	15	E	15 %	
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.	15	E	15 %	
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED.				
1803.10.00	Not defatted	10	E	10 %	
1803.20.00	Wholly or partly defatted	10	E	10 %	
1804.00.00	COCOA BUTTER, FAT AND OIL.	10	E	10 %	
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	-	F	FREE	
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.				
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	-	F	15 %	
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings holding more than 2 kg	15	H	15 %	
1806.20.00A	Only liquid preparations based on maize syrup and partially hydrogenated palm oil of a kind used for decorating and filling pastry products	0	A	15 %	
1806.31	Filled:				
1806.31.10	Boiled sweets	15	H	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1806.31.90	Other	15	H	5 %	
1806.32	Not filled:				
1806.32.10	Hard caramels coated with chocolate	15	H	5 %	
1806.32.20	Boiled sweets and pastilles	15	H	5 %	
1806.32.30	Dietetic products containing 50 % or more by weight of cocoa	15	H	5 %	
1806.32.90	Other	15	H	5 %	
1806.90	Other:				
1806.90.10	Dietetic preparations containing 50 % or more by weight of cocoa	15	H	10 %	
1806.90.20	Other dietetic preparations in powder form	15	H	5 %	
1806.90.90	Other	15	H	15 %	
19	Preparations of cereals, flour, starch or milk; pastrycooks' products				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF PRODUCTS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1901.10	Preparations for infant use, put up for retail sale:				
1901.10.11	Infant milk formula	0	A	FREE	
1901.10.19	Other	0	A	5 %	
1901.10.20	Dietetic preparations with a basis of cereals, flours or starches containing milk, milk derivatives or eggs	10	H	5 %	
1901.10.30	Cereal preparations not containing milk or egg	10	H	10 %	
1901.10.90	Other	10	H	5 %	
1901.10.90A	Only preparations for infant use ("baby milk formula"), other than those included in tariff subdivision 1901.10.11	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05:				
1901.20.10	Mazarina (corn meal)	-	F	15 %	
1901.20.20	Manioc flour	-	F	15 %	
1901.20.91	Not containing added sugar or other sweetening matter	-	F	FREE	
1901.20.99	Other	-	F	15 %	
1901.90	Other:				
1901.90.10	Malt extract	0	A	FREE	
1901.90.21	Based on cereals, flours or starches containing eggs or milk or other dairy products	-	F	5 %	
1901.90.22	Cereal-based dietary preparation, not containing milk, other dairy products or egg	-	F	10 %	
1901.90.23	Modified milk and preparations based on natural milk constituents	-	F	30 %	
1901.90.29	Other	-	F	15 %	
1901.90.40	Malted milk	30	E	10 %	
1901.90.50	Ice cream powders	30	E	FREE	
1901.90.61	Not containing added sugar or other sweetener	30	E	15 %	
1901.90.69	Other	30	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1901.90.90	Other	30	E	15 %	
1901.90.90A	Exclusively modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A	15 %	
19.02	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELONI; COUSCOUS, WHETHER OR NOT PREPARED.				
1902.11.00	Containing egg	15	H	15 %	
1902.19.00	Other	-	F	15 %	
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared:				
1902.20.11	Of sausage, meat or meat offal	15	A	15 %	
1902.20.12	Of fish	15	A	15 %	
1902.20.19	Other	15	A	15 %	
1902.20.90	Other	15	A	15 %	
1902.30.00	Other edible pasta	15	H	15 %	
1902.40	Couscous:				
1902.40.10	Uncooked pasta, not stuffed or otherwise prepared	15	E	15 %	
1902.40.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED WITH STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR SIMILAR FORMS.	15	E	15 %	
19.04	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRECOOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1904.10.10	Popcorn	-	F	15 %	
1904.10.21	With added sugar or other sweetener	-	F	15 %	
1904.10.22	Grape-Nuts in containers with a net content of at least 4 pounds	-	F	FREE	
1904.10.23	Corn (maize) flakes, cones and the like, obtained by swelling or roasting	-	F	15 %	
1904.10.24	Other maize (corn) snacks, whether or not cheese flavoured	-	F	15 %	
1904.10.29	Other	-	F	15 %	
1904.10.90	Other	-	F	15 %	
1904.10.90A	Exclusively rice flour pellets	15	A	15 %	
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1904.20.10	Flakes, cones and the like obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted or swelled maize (corn) flakes	-	F	15 %	
1904.20.20	Other maize (corn) snacks, whether or not cheese flavoured	-	F	15 %	
1904.20.90	Other	-	F	15 %	
1904.30.00	Bulgur wheat	15	E	15 %	
1904.90.00	Other	-	F	15 %	
19.05	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERY PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.				
1905.10.00	Crispbread (also known as knäckebrot)	15	E	15 %	
1905.20.00	Gingerbread and the like	15	E	10 %	
1905.31.00	Sweet biscuits (with added sweetener)	-	F	15 %	
1905.32.00	Waffles and wafers, whether or not filled	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1905.40	Rusks, toasted bread and similar toasted products:				
1905.40.10	Without added sugar, honey, eggs, fats, cheese, fruit or nuts	-	F	15 %	
1905.40.90	Other	-	F	10 %	
1905.90	Other:				
1905.90.10	Communion wafers	-	F	FREE	
1905.90.21	Bread and ship's biscuits	-	F	10 %	
1905.90.29	Other	-	F	15 %	
1905.90.30	Salty biscuits (crackers)	-	F	15 %	
1905.90.40	Other biscuits	-	F	15 %	
1905.90.50	Maize (corn) snacks, whether or not cheese flavoured	-	F	15 %	
1905.90.60	Other frozen bakery products	-	F	10 %	
1905.90.90	Other	-	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20	Preparations of vegetables, fruit, nuts or other parts of plants				
20.01	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID.				
2001.10.00	Cucumbers and Gherkins	15	E	FREE	
2001.90	Other:				
2001.90.10	Olives, including stuffed	15	E	10 %	
2001.90.20	Capers	15	E	10 %	
2001.90.30	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	E	15 %	
2001.90.41	Sweet	15	E	FREE	
2001.90.49	Other	15	E	10 %	
2001.90.50	Tomatoes	15	E	15 %	
2001.90.61	Of tropical fruits	15	E	15 %	
2001.90.62	Of non-tropical fruits	15	E	15 %	
2001.90.63	Onions	15	E	15 %	
2001.90.69	Other	15	E	15 %	
2001.90.70	Mixed vegetable pickles	15	E	FREE	
2001.90.80	Piccallilies	15	E	15 %	
2001.90.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.02	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR IN ACETIC ACID.				
2002.10.00	Tomatoes, whole or in pieces	15	C	15 %	
2002.90	Other:				
2002.90.11	Purées	81	E	81 %	
2002.90.12	Uncooked paste or pulp	81	E	81 %	
2002.90.19	Other	81	E	81 %	
2002.90.19A	Exclusively tomato concentrate	-	F	81 %	
2002.90.21	Juice	81	E	25 %	
2002.90.29	Other	81	E	25 %	
2002.90.29A	Exclusively tomato concentrate	-	F	25 %	
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID.				
2003.10.00	Mushrooms of the genus <i>Agaricus</i>	10	E	FREE	
2003.20.00	Truffles	15	A	10 %	
2003.90.00	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.04	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2004.10	Potatoes:				
2004.10.10	Preparations of sliced and precooked potatoes, in containers holding less than one kilogram	40	H	20 %	
2004.10.20	Preparations of sliced and precooked potatoes, in containers holding at least one kilogram	40	H	20 %	
2004.10.30	Preparations of potatoes peeled, mashed and precooked (hash browns)	40	H	20 %	
2004.10.90	Other	40	H	20 %	
2004.90	Other vegetables and mixtures of vegetables:				
2004.90.11	Peas:	15	H	10 %	
2004.90.12	String beans, unshelled	15	H	15 %	
2004.90.19	Other	15	H	15 %	
2004.90.21	Onions and shallots	15	H	15 %	
2004.90.22	Garlic	15	H	15 %	
2004.90.29	Other	15	H	15 %	
2004.90.31	Broccoli	15	H	15 %	
2004.90.32	Cauliflowers	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2004.90.33	Brussels sprouts	15	H	15 %	
2004.90.34	Cabbages	15	H	15 %	
2004.90.39	Other	15	H	15 %	
2004.90.40	Lettuces	15	H	15 %	
2004.90.51	Carrots	15	H	15 %	
2004.90.52	Salad beets	15	H	15 %	
2004.90.59	Other	15	H	15 %	
2004.90.60	Peppers	15	H	FREE	
2004.90.71	Olives	15	H	10 %	
2004.90.72	Capers	15	H	10 %	
2004.90.81	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	H	15 %	
2004.90.82	Asparagus	15	H	10 %	
2004.90.89	Other	15	H	15 %	
2004.90.91	Olives, whether or not stuffed, with peppers or capers	15	H	10 %	
2004.90.92	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) with peppers	15	H	15 %	
2004.90.99	Other	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.05	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2005.10	Homogenised vegetables:				
2005.10.10	Packaged in containers holding not more than 170,25 g (6 ounces)	15	E	10 %	
2005.10.90	Other	15	E	10 %	
2005.20	Potatoes:				
2005.20.10	Potato chips	-	F	15 %	
2005.20.20	Flour, meal or flakes	-	F	15 %	
2005.20.90	Other	-	F	54 %	
2005.40.00	Peas (<i>Pisum sativum</i>)	15	E	10 %	
2005.51	Beans, shelled:				
2005.51.10	Prepared with meat, offal or sausages	-	F	15 %	
2005.51.20	Pork and beans	-	F	5 %	
2005.51.90	Other	-	F	15 %	
2005.59.00	Other	-	F	15 %	
2005.60.00	Asparagus	15	E	10 %	
2005.70.00	Olives	15	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2005.80.00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	-	F	15 %	
2005.91.00	Bamboo shoots	15	E	15 %	
2005.99	Other:				
2005.99.11	Onions	15	E	15 %	
2005.99.12	Garlic	15	E	15 %	
2005.99.19	Other	15	E	15 %	
2005.99.20	Cabbages, cauliflower, kohlrabi, kale and other products of the genus <i>Brassica</i> , unmixed	15	E	15 %	
2005.99.31	Carrots	15	E	15 %	
2005.99.32	Salad beets	15	E	15 %	
2005.99.39	Other	15	E	15 %	
2005.99.40	Peppers	15	E	Free	
2005.99.50	Capers	15	E	10 %	
2005.99.60	Unmixed leguminous plants (other)	15	E	15 %	
2005.99.70	Unmixed vegetables (other)	15	E	15 %	
2005.99.80	Sauerkraut	15	E	15 %	
2005.99.91	Olives (whether or not stuffed) with capers	15	E	10 %	
2005.99.92	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) with peppers	15	E	15 %	
2005.99.99	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.06	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS, FRUIT PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACÉ OR CRYSTALLISED).				
2006.00.11	Strawberries	-	F	15 %	
2006.00.19	Other	-	F	15 %	
2006.00.90	Other	-	F	15 %	
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PURÉE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2007.10.00	Homogenised preparations	-	F	15 %	
2007.91.00	Of citrus fruit	-	F	15 %	
2007.99	Other:				
2007.99.10	Of strawberries	15	E	15 %	
2007.99.90	Other	15	E	15 %	
2007.99.90A	Exclusively pear, apple, apricot or peach pastes for industrial transformation, packaged in containers with a net content of 5 kg or more	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.08	FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2008.11	Peanuts:				
2008.11.10	Roasted	15	E	15 %	
2008.11.20	Peanut butter	15	E	15 %	
2008.11.90	Other	15	E	15 %	
2008.19	Other, including mixtures:				
2008.19.11	Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight	15	E	15 %	
2008.19.12	Mixtures, in which groundnuts are the main ingredient by weight	15	E	15 %	
2008.19.13	Almond butter	15	E	FREE	
2008.19.19	Other	15	E	15 %	
2008.19.21	Of toasted almonds, with no added sugar or other sweetener	15	E	FREE	
2008.19.22	Of sesame seeds, toasted	15	E	10 %	
2008.19.29	Other	15	E	15 %	
2008.19.90	Other	15	E	15 %	
2008.20.00	Pineapples	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2008.30.00	Citrus fruit	15	H	15 %	
2008.40.00	Pears	15	E	FREE	
2008.50.00	Apricots	15	E	FREE	
2008.60.00	Cherries	15	E	FREE	
2008.70.00	- Peaches, including nectarines	15	E	FREE	
2008.80.00	Strawberries	-	F	15 %	
2008.91.00	Palm hearts	15	E	15 %	
2008.92	Mixtures:				
2008.92.11	Packaged in containers with a net content of at least 50 pounds	-	F	FREE	
2008.92.19	Other	-	F	15 %	
2008.92.90	Other	-	F	15 %	
2008.99	Other:				
2008.99.11	Corn cobs, frozen	-	F	15 %	
2008.99.19	Other	-	F	15 %	
2008.99.21	Sweet potatoes	-	F	15 %	
2008.99.22	Yams	-	F	15 %	
2008.99.23	Manioc (cassava root)	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2008.99.29	Other	-	F	15 %	
2008.99.30	Other, of tropical fruits	-	F	15 %	
2008.99.40	Other, of non-tropical fruits	-	F	15 %	
2008.99.90	Other	-	F	15 %	
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE (INCLUDING WILD VEGETABLE) JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2009.11.00	Frozen	-	F	15 %	
2009.12.00	Not frozen, with a Brix value not exceeding 20	-	F	15 %	
2009.19.00	Other	-	F	15 %	
2009.21.00	With a Brix value not exceeding 20	-	F	15 %	
2009.29.00	Other	-	F	15 %	
2009.31.00	With a Brix value not exceeding 20	-	F	15 %	
2009.39.00	Other	-	F	15 %	
2009.41.00	With a Brix value not exceeding 20	-	F	15 %	
2009.49.00	Other	-	F	15 %	
2009.50.00	Tomato juice	-	F	15 %	
2009.61.00	With a Brix value not exceeding 30	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.69	Other:				
2009.69.10	Concentrate, whether or not powdered	-	A	FREE	
2009.69.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	-	F	15 %	
2009.69.20A	Exclusively grape must	0	A	15 %	
2009.69.90	Other	-	F	15 %	
2009.69.90A	Exclusively grape must	0	A	15 %	
2009.71.00	With a Brix value not exceeding 20	-	F	15 %	
2009.79	Other:				
2009.79.10	Concentrated	0	A	FREE	
2009.79.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	-	F	15 %	
2009.79.90	Other	-	F	15 %	
2009.80.11	Concentrated	-	A	15 %	
2009.80.19	Other	-	F	15 %	
2009.80.20	Of vegetables, not containing tomato, whether or not concentrated	-	F	15 %	
2009.80.31	Of tropical fruits	-	F	15 %	
2009.80.32	Of pear	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.80.33	Of peach	-	A	FREE	
2009.80.34	Of apricot	-	A	FREE	
2009.80.39	Other	-	A	FREE	
2009.80.91	Of tropical fruits	-	F	15 %	
2009.80.92	Of peach	-	F	15 %	
2009.80.93	Of apricot	-	F	15 %	
2009.80.94	Of pear	-	F	15 %	
2009.80.99	Other	-	F	FREE	
2009.90	Mixtures of juices:				
2009.90.11	Of vegetables, not containing tomato	-	F	15 %	
2009.90.12	Of vegetables, containing tomato	-	F	15 %	
2009.90.13	Of tropical fruits	-	F	15 %	
2009.90.19	Other	-	F	FREE	
2009.90.21	Containing tomato	-	F	15 %	
2009.90.29	Other	-	F	15 %	
2009.90.30	Prune and cranberry juice	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.90.40	Apple and grape juices, with added vitamin C only and no other additives or preservatives, not concentrated	-	F	15 %	
2009.90.90	Other	-	F	15 %	
21	Miscellaneous edible preparations				
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS BASED ON THESE PRODUCTS OR ON COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.				
2101.11	Extracts, essences and concentrates:				
2101.11.10	Instant (soluble) coffee	40	A	81 %	
2101.11.90	Other	40	A	30 %	
2101.12	Preparations based on such extracts, essences or concentrates or on coffee:				
2101.12.10	Coffee pastes	40	A	30 %	
2101.12.20	Instant (soluble) coffee	40	A	81 %	
2101.12.90	Other	40	A	30 %	
2101.20.10	Extracts, essences and concentrates based on tea and preparations based on such extracts, essences or concentrates	15	E	15 %	
2101.20.20	Extracts, essences and concentrates based on mate and preparations based on such extracts, essences or concentrates	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	E	30 %	
21.02	YEASTS (ACTIVE OR INACTIVE; OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS.				
2102.10.10	For brewing	10	E	FREE	
2102.10.90	Other	10	E	10 %	
2102.10.90A	Exclusively culture yeasts	0	A	10 %	
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	0	A	FREE	
2102.30.00	Prepared baking powders	10	E	10 %	
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.				
2103.10.00	Soy sauce	-	F	15 %	
2103.20.10	Ketchup, with or without hot spices	-	F	50 %	
2103.20.91	With a dry tomato extract content of 5 % or more by weight	-	F	50 %	
2103.20.99	Other	-	F	25 %	
2103.30	Mustard flour and meal and prepared mustard:				
2103.30.10	Mustard flour and meal	5	C	FREE	
2103.30.20	Prepared mustard	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2103.90	Other:				
2103.90.10	Preparations for sauces	-	F	15 %	
2103.90.21	Mayonnaise, whether or not mixed	-	F	15 %	
2103.90.22	Worcester sauce (English)	-	F	15 %	
2103.90.29	Other	-	F	15 %	
2103.90.31	Mixed seasonings used in industrial sausage-making	-	F	15 %	
2103.90.39	Other	-	F	15 %	
21.04	PREPARATIONS FOR SOUPS AND BROTHS; PREPARED SOUPS AND BROTHS; HOMOGENISED COMPOSITE FOOD PREPARATIONS.				
2104.10	Preparations for soups and broths; prepared soups and broths:				
2104.10.11	Based on meat, including its extracts and juices	-	F	10 %	
2104.10.12	Based on fish, crustaceans and molluscs, including their extracts and juices	-	F	15 %	
2104.10.13	Of leguminous or green vegetables, not containing tomato	-	F	10 %	
2104.10.19	Other	-	F	15 %	
2104.10.21	Of chicken with noodles or other pasta, except those containing oriental type, pre-cooked, dehydrated noodles	-	F	15 %	
2104.10.22	Containing fish, crustaceans or molluscs or including their extracts or juices	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2104.10.23	Containing meat, or extracts and juices thereof	-	F	10 %	
2104.10.24	Of leguminous plants or vegetables, not containing tomato (vegetarian)	-	F	10 %	
2104.10.29	Other	-	F	15 %	
2104.10.30	Homogenised and dehydrated broths, as paste or powder	-	F	FREE	
2104.10.91	Of fish, crustaceans or molluscs	-	F	15 %	
2104.10.92	Of beef with vegetables; of chicken of all kinds; of turkey of all kinds	-	F	10 %	
2104.10.93	Of leguminous or green vegetables (vegetarian), containing tomato: of peas, of black beans; of minestrone	-	F	10 %	
2104.10.94	Other leguminous and green vegetables (vegetarian), not containing tomato	-	F	10 %	
2104.10.95	Of beef (meat or offal), with spaghetti and other pasta, except minestrone	-	F	15 %	
2104.10.96	Other meat	-	F	10 %	
2104.10.99	Other	-	F	15 %	
2104.20	Homogenised composite food preparations:				
2104.20.10	Of leguminous or green vegetables	-	F	5 %	
2104.20.20	Of fruits	-	F	5 %	
2104.20.30	Containing meat or offal of Chapter 2	-	F	5 %	
2104.20.40	Containing fish, crustaceans or molluscs	-	F	5 %	
2104.20.90	Other	-	F	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
21.05	ICE CREAM AND OTHER EDIBLE ICES, WHETHER OR NOT CONTAINING COCOA.				
2105.00.10	Based on milk or cream, whether or not containing cocoa	-	F	15 %	
2105.00.91	Containing cocoa	-	F	15 %	
2105.00.99	Other	-	F	15 %	
21.06	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2106.10.00	Protein concentrates and textured protein substances	5	E	FREE	
2106.90	Other:				
2106.90.11	Post-mix syrup, naturally or artificially flavoured, for carbonated beverages of the kind used in dispensing machines to make carbonated beverages in snack bars, restaurants, cinemas, schools and other public outlets	0	A	FREE	
2106.90.12	Other syrups or concentrates, with natural or artificial flavourings, for the industrial production of carbonated beverages	0	A	FREE	
2106.90.13	Other syrups or concentrates, with natural fruit flavourings, excluding strawberry	0	A	15 %	
2106.90.14	Syrups or concentrates, with a natural flavouring of strawberry, except those for carbonated beverages	0	A	15 %	
2106.90.15	Preparations based on aromatic bitter extracts, whether or not in powdered form, for flavouring alcoholic beverages	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.16	Preparations based on eggs ("egg nog")	0	A	FREE	
2106.90.17	Milk-substitute dietary preparations with a protein base	0	A	5 %	
2106.90.19	Other	10	E	15 %	
2106.90.19A	Only composite preparations for the drinks industry, excluding those of heading 33.02	0	A	15 %	
2106.90.19B	Exclusively liquid preparations based on maize (corn) syrup and partially hydrogenated palm oil, of a kind used for decorating and filling bakery products, in containers holding more than 2 kg	0	A	15 %	
2106.90.20	Chewing gums (chicle) for diabetics	15	A	10 %	
2106.90.30	Ice cream powders	15	H	FREE	
2106.90.41	With added sugar or other sweetener	15	H	15 %	
2106.90.41A	Exclusively powders for the preparation of gelatine	-	F	15 %	
2106.90.49	Other	15	H	5 %	
2106.90.49A	Exclusively powders for the preparation of gelatine	-	F	5 %	
2106.90.50	Mixtures of plants or parts of plants, seeds or fruits (whole, cut, in parts or powdered) for infusions or teas	15	A	FREE	
2106.90.61	Intended to improve the digestion	15	A	FREE	
2106.90.62	Based on vitamins or minerals	15	A	5 %	
2106.90.69	Other	15	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.70	Prepared food stabilisers, emulsifiers or antioxidants	5	E	FREE	
2106.90.80	Artificial flavourings for industrial preparation	15	A	FREE	
2106.90.91	Preparations for sausages with a protein base	15	A	15 %	
2106.90.92	Hydrolysed protein	5	E	FREE	
2106.90.93	Royal jelly	15	A	10 %	
2106.90.99	Other	10	E	10 %	
2106.90.99A	Exclusively preparations for feeding infants, packaged for retail sale	0	A	10 %	
2106.90.99B	Exclusively autolysed yeasts ("yeast extracts")	5	E	10 %	
2106.90.99C	Exclusively imitation cheese	-	F	10 %	See paragraph 8, Section B of Annex I
22	Beverages, spirits and vinegar				
22.01	WATER, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATER AND AERATED WATER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING; ICE AND SNOW.				
2201.10	Mineral water and aerated water:				
2201.10.10	Mineral water, not artificially aerated	15	H	15 %	
2201.10.20	Aerated water	15	H	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2201.10.90	Other	15	H	15 %	
2201.90	Other:				
2201.90.10	Ice and snow	15	H	10 %	
2201.90.20	Drinking water	15	H	15 %	
2201.90.90	Other	15	H	15 %	
22.02	WATER, INCLUDING MINERAL WATER AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09.				
2202.10.10	Carbonated beverages	15	H	15 %	
2202.10.90	Other	15	H	15 %	
2202.90	Other:				
2202.90.11	Based on milk, with or without cocoa	-	F	30 %	
2202.90.11A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	30 %	
2202.90.19	Other	-	F	15 %	
2202.90.19A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	15 %	
2202.90.20	Coffee-flavoured diet beverages	-	F	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2204.21.29	Other	20	A	15 %	
2204.21.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.99	Other	20	A	15 %	
2204.29	Other:				
2204.29.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.19	Other	20	A	15 %	
2204.29.21	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.29	Other	20	A	15 %	
2204.29.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.99	Other	20	A	15 %	
2204.30.00	Other grape musts	20	A	15 %	
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.				
2205.10	In containers holding 2 litres or less:				
2205.10.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.19	Other	20	A	15 %	
2205.10.20	Restorative tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate	20	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2205.10.30	Aqueous dilution of wine with vegetable or fruit juices, whether or not flavoured, containing added carbon dioxide and with an alcoholic strength of not more than 6 % by volume	20	A	15 %	
2205.10.40	Sangrias and other wines flavoured with vegetables or fruit, with no added carbon dioxide	20	A	15 %	
2205.10.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.99	Other	20	A	15 %	
2205.90	Other:				
2205.90.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.19	Other	20	A	15 %	
2205.90.20	Restorative tonic wines containing added vitamins, quinine chlorohydrate and calcium pantothenate	20	A	5 %	
2205.90.30	Punches and other wines flavoured with vegetables or fruit	20	A	15 %	
2205.90.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.99	Other	20	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY OR MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2206.00.11	With an alcoholic strength of 20 % or less by volume	20	E1	15 %	
2206.00.19	Other	20	E1	15 %	
2206.00.20	Cider	20	E1	15 %	
2206.00.30	Aqueous dilution of fermented vegetable or fruit juices, whether or not containing added wine, added carbon dioxide, and with an alcoholic strength of not more than 6 % by volume	20	E1	15 %	
2206.00.40	Other fermented beverages based on apples with an alcoholic strength of not more than 20 % by volume	20	E1	15 %	
2206.00.91	With an alcoholic strength of over 20 % by volume	20	E1	15 %	
2206.00.99	Other	20	E1	15 %	
22.07	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF AT LEAST 80 % BY VOLUME; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.				
2207.10	Udenatured ethyl alcohol with an alcoholic strength of at least 80 % by volume				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2207.10.10	Chemical reagents; absolute alcohol	-	F	15 %	
2207.10.20	Rectified alcohol for the pharmaceutical industry	-	F	FREE	
2207.10.90	Other	-	F	15 %	
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	-	F	FREE	
22.08	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF LESS THAN 80 % BY VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.				
2208.20	Spirits obtained by distilling grape wine or grape marc (cognac, brandy, etc.):				
2208.20.10	In original containers for retail sale	30	A	15 %	
2208.20.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.20.90	Other	30	A	15 %	
2208.30	Whisky:				
2208.30.10	With a C.I.F. value of less than B/70.00 per case (12 units)	30	C1	15 %	
2208.30.20	With a C.I.F. value of at least B/70.00 per case (12 units)	30	C1	15 %	
2208.30.30	Concentrates for the industrial preparation of alcoholic beverages	30	C1	15 %	
2208.30.30A	Exclusively rum	-	F	15 %	
2208.30.90	Other	30	C1	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products:				
2208.40.10	In original containers for retail sale	-	F	15 %	
2208.40.20	Concentrates for the industrial preparation of alcoholic beverages	-	F	15 %	
2208.40.90	Other	-	F	15 %	
2208.50	Gin and Geneva:				
2208.50.10	In original containers for retail sale	30	A	15 %	
2208.50.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.50.90	Other	30	A	15 %	
2208.60	Vodka:				
2208.60.10	With an alcoholic strength of over 60° GL (in original containers for retail sale)	30	E	15 %	
2208.60.20	With an alcoholic strength of no more than 60° GL and a C.I.F. of over B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.30	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.40	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in bulk)	30	E	15 %	
2208.60.50	Concentrates for the industrial preparation of alcoholic beverages	30	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.60.90	Other	30	E	15 %	
2208.70	Liqueurs and cordials:				
2208.70.10	With an alcoholic strength of over 20 % but no more than 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.20	With an alcoholic strength of over 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.30	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.70.90	Other	30	A	15 %	
2208.90	Other:				
2208.90.11	"Tequila" and "mescal" (in original containers for retail sale)	30	A	10 %	
2208.90.12	Other, with an alcoholic strength of over 60° GL (in original containers for retail sale)	30	A	15 %	
2208.90.13	Other, with an alcoholic strength of no more than 60° GL and a CIF value of over B/2.50 per litre (in original containers for retail sale)	30	A	15 %	
2208.90.14	Other, with an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre, except in bulk (in original containers for retail sale)	30	A	15 %	
2208.90.15	Other, with an alcoholic strength of no more than 60° GL and a CIF value of no more than B/2.50 per litre (in bulk)	30	A	15 %	
2208.90.16	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.90.44	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.49	Other	30	A	15 %	
2208.90.91	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.92	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.90.99	Other	30	A	15 %	
22.09	VINEGAR AND VINEGAR SUBSTITUTES OBTAINED FROM ACETIC ACID.				
2209.00.10	Edible vinegar	-	F	15 %	
2209.00.20	Edible vinegar substitutes	-	F	15 %	
23	Residues and waste from the food industries; prepared animal fodder				
23.01	FLOUR, MEAL AND PELLETS, OF MEAT OR MEAT OFFAL, FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.				
2301.10	Flour, meal and pellets, of meat or meat offal; greaves:				
2301.10.10	Greaves	-	F	15 %	
2301.10.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2301.20	Flour, meal and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:				
2301.20.10	Flour, meal and pellets of fish	15	G	15 %	
2301.20.10A	Fish meal only	0	A	15 %	
2301.20.90	Other	15	G	15 %	
23.02	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS.				
2302.10.00	Of maize (corn)	15	E	15 %	
2302.30.00	Of wheat	15	E	15 %	
2302.40.00	Of other cereals	15	E	15 %	
2302.50.00	Of leguminous plants	5	E	10 %	
23.03	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.				
2303.10	Residues of starch manufacture and similar residues:				
2303.10.11	For food use, including human consumption	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2303.10.19	Other	0	A	15 %	
2303.10.90	Other	15	E	15 %	
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	15	E	15 %	
2303.30.00	Brewing or distilling dregs and waste	15	E	15 %	
2304.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL.	-	F	FREE	
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL.	-	F	15 %	
23.06	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05.				
2306.10.00	Of cotton seeds	-	F	15 %	
2306.20.00	Of flax seeds	-	F	15 %	
2306.30.00	Of sunflower seeds	15	E	15 %	
2306.41.00	With a low erucic acid content	5	E	10 %	
2306.49.00	Other	5	E	10 %	
2306.50.00	Of coconut or copra	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2306.60.00	Of palm nuts or kernels	-	F	15 %	
2306.90	Other:				
2306.90.10	Of linseed	-	F	10 %	
2306.90.90	Other	-	F	15 %	
2307.00.00	WINE LEES; ARGOL.	5	A	15 %	
23.08	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2308.00.10	Acorns and horse-chestnuts	5	A	15 %	
2308.00.90	Other	5	A	15 %	
23.09	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.				
2309.10	Dog or cat food, packaged for retail sale:				
2309.10.10	Biscuits	-	F	15 %	
2309.10.90	Other	-	F	15 %	
2309.90	Other:				
2309.90.10	Animal feed preparations containing added molasses or sugar	-	F	5 %	
2309.90.21	Fortified oats	5	E	15 %	
2309.90.21A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2309.90.22	Milk substitutes for animal feed	5	E	5 %	
2309.90.22A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.23	Other preparations used for calf rearing	5	E	5 %	
2309.90.23A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.29	Other	5	E	15 %	
2309.90.29A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	
2309.90.31	Concentrates with less than 36 % crude protein by weight of preparation	15	E	FREE	
2309.90.39	Other	15	E	10 %	
2309.90.40	Other premixes (supplements)	-	A	FREE	
2309.90.50	Other ingredients for the preparation of food (e.g. preparations made up of several mineral substances, basis preparations to elaborate premixes not elsewhere specified or included)	-	A	FREE	
2309.90.91	Food preparations for birds	-	F	15 %	
2309.90.92	Food preparations for fish	-	F	15 %	
2309.90.99	Other	15	E	15 %	
24	Tobacco and manufactured tobacco substitutes				
24.01	UNMANUFACTURED TOBACCO; TOBACCO REFUSE.				
2401.10.00	Tobacco, not stemmed/stripped	-	A	FREE	
2401.20.00	Tobacco, partly or wholly stemmed/stripped	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2401.30.00	Tobacco waste	15	E	15 %	
2401.30.00A	Exclusively Turco (oriental)	0	A	15 %	
24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.				
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	15	E	15 %	
2402.20.00	Cigarettes containing tobacco	-	F	15 %	
2402.90	Other:				
2402.90.10	Cigars, cheroots and cigarillos	-	F	15 %	
2402.90.20	Cigarettes	-	F	15 %	
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.				
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403.10.10	Cut tobacco for the production of cigarettes	-	F	15 %	
2403.10.20	Pipe tobacco, whether or nor containing tobacco substitutes	-	F	15 %	
2403.10.30	Cut chewing tobacco, unpressed	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2403.10.90	Other	-	F	15 %	
2403.91.00	"Homogenised" or "reconstituted" tobacco	0	A	15 %	
2403.99	Other:				
2403.99.10	Pressed into tablets for smoking or chewing	-	F	15 %	
2403.99.20	Powdered tobacco (snuff)	-	F	15 %	
2403.99.90	Other	-	F	15 %	
25	Mineral products				
25.01	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER.				
2501.00.10	Sea water	81	E	15 %	
2501.00.20	Pure sodium chloride (analytic grade)	0	A	15 %	
2501.00.30	Table or kitchen salt	81	E	81 %	
2501.00.40	Industrial refined salt in containers of no less than 25 kilos	81	H	FREE	
2501.00.91	Prepared for animal feed	81	E	15 %	
2501.00.99	Other	81	E	81 %	
2501.00.99A	Refined salt only	81	H	81 %	
2502.00.00	UNROASTED IRON PYRITES.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.03	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR.				
2503.00.10	Crude and unrefined sulphur	0	A	FREE	
2503.00.90	Other	0	A	FREE	
25.04	NATURAL GRAPHITE.				
2504.10.00	In powder or in flakes	0	A	10 %	
2504.90.00	Other	0	A	FREE	
25.05	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26.				
2505.10	Silica sands and quartz sands:				
2505.10.10	For filters	0	A	FREE	
2505.10.90	Other	0	A	FREE	
2505.90.00	Other	0	A	10 %	
25.06	QUARTZ (OTHER THAN NATURAL SANDS);QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2506.10.00	Quartz	0	A	10 %	
2506.20.00	Quartzite	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	0	A	FREE	
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.				
2508.10.00	Bentonite	5	C	FREE	
2508.30.00	Fire clays	0	A	FREE	
2508.40.00	Other clays	0	A	FREE	
2508.50.00	Andalusite, kyanite and sillimanite	0	A	FREE	
2508.60.00	Mullite	0	A	FREE	
2508.70.00	Chamotte or dinas earths	0	A	10 %	
2509.00.00	CHALK.	0	A	FREE	
25.10	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALKS.				
2510.10.00	Unground	0	A	FREE	
2510.20.00	Ground	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.11	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16.				
2511.10.00	Natural barium sulphate (barytes)	0	A	FREE	
2511.20	Natural barium carbonate (witherite):				
2511.20.10	Not calcined	0	A	10 %	
2511.20.20	Calcined	0	A	15 %	
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS.	0	A	FREE	
25.13	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED.				
2513.10	Pumice stone:				
2513.10.10	Crude or in irregular pieces, whether or not crushed or ground	0	A	FREE	
2513.10.90	Other	0	A	10 %	
2513.20	Emery, natural corundum, natural garnet and other natural abrasives:				
2513.20.10	Crude or in irregular pieces	0	A	FREE	
2513.20.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.	0	A	15 %	
25.15	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE WITH AN APPARENT SPECIFIC GRAVITY OF 2,5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2515.11.00	Crude or roughly trimmed	10	E	10 %	
2515.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E	FREE	
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	10	E	10 %	
25.16	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2516.11.00	Crude or roughly trimmed	5	E	FREE	
2516.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2516.20.00	Sandstone	5	A	15 %	
2516.90.00	Other monumental or building stone	15	C	15 %	
25.17	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT CONTAINING MATERIALS FROM THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED.				
2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:				
2517.10.10	Filtering gravel	5	E	FREE	
2517.10.90	Other	5	E	10 %	
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	E	10 %	
2517.30.00	Tarred macadam	5	E	10 %	
2517.41.00	Of marble	5	E	FREE	
2517.49.00	Other	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.18	DOLOMITE, WHETHER OR NOT SINTERED OR CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLAB; AGGLOMERATED DOLOMITE.				
2518.10.00	Dolomite, not calcined or sintered, called "crude"	5	E	FREE	
2518.20.00	Calcined or sintered dolomite	5	E	10 %	
2518.30.00	Dolomite ramming mix	5	E	10 %	
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.				
2519.10.00	Natural magnesium carbonate (magnesite)	0	A	FREE	
2519.90.00	Other	0	A	10 %	
25.20	GYPNUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPNUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.				
2520.10.00	Gypsum; anhydrite	5	E	FREE	
2520.20.00	Plasters	5	E	FREE	
2521.00.00	LIMESTONE FLUX; STONES FOR THE MANUFACTURE OF LIME OR CEMENT.	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25.				
2522.10.00	Quicklime	10	E	15 %	
2522.20.00	Slaked lime	10	E	15 %	
2522.30.00	Hydraulic lime	10	G	15 %	
25.23	HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS (NOT POWDERED).				
2523.10.00	Cement clinkers (not powdered)	5	G	FREE	
2523.21.00	White cement, whether or not artificially coloured	0	A	10 %	
2523.29.00	Other	10	G	10 %	
2523.30.00	Aluminous cements	10	G	10 %	
2523.90.00	Other hydraulic cements	10	G	10 %	
25.24	ASBESTOS.				
2524.10.00	Crocidolite	0	A	FREE	
2524.90.00	Other	0	A	FREE	
25.25	MICA, INCLUDING SPLITTINGS; MICA WASTE.				
2525.10.00	Crude mica and mica rifted into sheets or splittings	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2525.20.00	Mica powder	0	A	FREE	
2525.30.00	Mica waste	0	A	10 %	
25.26	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; TALC.				
2526.10.00	Neither crushed nor ground	0	A	10 %	
2526.20.00	Crushed or ground	0	A	FREE	
25.28	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINES; NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H ₃ BO ₃ , CALCULATED ON THE DRY WEIGHT.				
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	0	A	10 %	
2528.90.00	Other	0	A	10 %	
25.29	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.				
2529.10.00	Feldspar	0	A	FREE	
2529.21.00	Containing 97 % or less calcium fluoride by weight	0	A	FREE	
2529.22.00	Containing more than 97 % calcium fluoride by weight	0	A	FREE	
2529.30.00	Leucite; nepheline and nepheline syenite	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.30	MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	0	A	5 %	
2530.20.00	Kieserite and epsomite (natural magnesium sulphates)	0	A	FREE	
2530.90	Other:				
2530.90.10	Earth colours	0	A	5 %	
2530.90.20	Natural cryolite; natural chiolite	0	A	10 %	
2530.90.30	Natural micaceous iron oxides	0	A	FREE	
2530.90.90	Other	0	A	5 %	
26	Ores, slag and ash				
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.				
2601.11.00	Non-agglomerated	0	A	10 %	
2601.12.00	Agglomerated	0	A	10 %	
2601.20.00	Roasted iron pyrites (pyrites ashes)	0	A	10 %	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2603.00.00	COPPER ORES AND CONCENTRATES.	0	A	10 %	
2604.00.00	NICKEL ORES AND CONCENTRATES.	0	A	10 %	
2605.00.00	COBALT ORES AND CONCENTRATES.	0	A	10 %	
2606.00.00	ALUMINIUM ORES AND CONCENTRATES.	0	A	10 %	
2607.00.00	LEAD ORES AND CONCENTRATES.	0	A	10 %	
2608.00.00	ZINC ORES AND CONCENTRATES.	0	A	10 %	
2609.00.00	TIN ORES AND CONCENTRATES.	0	A	10 %	
2610.00.00	CHROMIUM ORES AND CONCENTRATES.	0	A	10 %	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES.	0	A	10 %	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES.				
2612.10.00	Uranium ores and concentrates	0	A	10 %	
2612.20.00	Thorium ores and concentrates	0	A	10 %	
26.13	MOLYBDENUM ORES AND CONCENTRATES.				
2613.10.00	Roasted	0	A	FREE	
2613.90.00	Other	0	A	FREE	
2614.00.00	TITANIUM ORES AND CONCENTRATES.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
26.15	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.				
2615.10.00	Zirconium ores and concentrates	0	A	10 %	
2615.90.00	Other	0	A	10 %	
26.16	PRECIOUS METAL ORES AND CONCENTRATES.				
2616.10.00	Silver ores and concentrates	5	C	10 %	
2616.90	Other:				
2616.90.10	Gold ores and concentrates	5	C	FREE	
2616.90.90	Other	5	C	10 %	
26.17	OTHER ORES AND CONCENTRATES.				
2617.10.00	Antimony ores and concentrates	0	A	10 %	
2617.90.00	Other	0	A	15 %	
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	FREE	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
26.20	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL),CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS.				
2620.11.00	Galvanization bushes	0	A	10 %	
2620.19.00	Other	0	A	10 %	
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	10 %	
2620.29.00	Other	0	A	10 %	
2620.30.00	Containing mainly copper	0	A	10 %	
2620.40.00	Containing mainly aluminium	0	A	10 %	
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	10 %	
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	10 %	
2620.99	Other:				
2620.99.10	Residues of carnallite	0	A	15 %	
2620.99.20	Containing mainly vanadium	0	A	10 %	
2620.99.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.				
2621.10.00	Ash and residues from the incineration of municipal waste	0	A	10 %	
2621.90.00	Other	0	A	10 %	
27	Mineral fuels, mineral oils and their distillation products; bituminous substances; mineral waxes				
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.				
2701.11.00	Anthracite	5	E	10 %	
2701.12.00	Bituminous coal	10	E	FREE	
2701.19.00	Other coal	5	E	10 %	
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	10 %	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.				
2702.10.00	Lignites, whether or not pulverised, but not agglomerated	5	E	10 %	
2702.20.00	Agglomerated lignite	5	E	10 %	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.				
2704.00.10	Retort carbon	0	A	15 %	
2704.00.90	Other	0	A	10 %	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GAS AND OTHER GASEOUS HYDROCARBONS.	15	E	15 %	
2706.00.00	TARS DISTILLED FROM COAL, LIGNITE OR PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS.	15	E	15 %	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.				
2707.10.00	Benzol (benzene)	10	E	FREE	
2707.20.00	Toluol (toluene)	10	E	FREE	
2707.30.00	Xylol (xylenes)	10	E	FREE	
2707.40.00	Naphthalene	10	E	FREE	
2707.50.00	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2707.91.00	Creosote oils	10	E	10 %	
2707.99	Other:				
2707.99.10	Solvent naphtha	10	E	15 %	
2707.99.90	Other	10	E	FREE	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS.				
2708.10.00	Pitch	10	E	10 %	
2708.20.00	Pitch coke	10	E	10 %	
2709.00.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE.	0	A	FREE	
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS.				
2710.11	Light oils and preparations:				
2710.11.11	Of a quality not exceeding 87 octanes	0	A	FREE	
2710.11.12	Of a quality exceeding 87 octanes but not exceeding 91 octanes	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2710.11.13	Of a quality exceeding 91 octanes	0	A	FREE	
2710.11.14	Aviation fuel	0	A	FREE	
2710.11.19	Other	0	A	FREE	
2710.11.20	Leaded petrols	0	A	FREE	
2710.11.91	White spirit	5	E	FREE	
2710.11.92	Petroleum naphtha ("petroleum ether")	-	A	FREE	
2710.11.93	Fuels for reactors and turbines, jet fuels	15	E	FREE	
2710.11.99	Other	15	E	FREE	
2710.19	Other:				
2710.19.10	Kerosene	0	A	FREE	
2710.19.21	Diesel-type fuels for motor vehicles	0	A	FREE	
2710.19.22	Marine diesel	0	A	30 %	
2710.19.29	Other	0	A	30 %	
2710.19.30	Other heavy fuel oils, including prepared fuel oils (for example Bunker C, low viscosity)	0	A	FREE	
2710.19.91	Base mineral oils, whether or not coloured, excluding compound oils, not packaged for direct retail sale	-	A	FREE	
2710.19.92	Lubricating oils for electrical transformers or circuit breakers; aviation lubricating oils	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2710.19.93	Nationally produced lubricating oils	15	C	15 %	
2710.19.94	Brake and hydraulic transmission fluids	5	E	15 %	
2710.19.95	Lubricating greases	15	C	5 %	
2710.19.96	Spindle oils	15	C	5 %	
2710.19.99	Other	10	E	5 %	
2710.19.99A	Oils exclusively for industrial use (excluding kerosenes)	0	A	5 %	
2710.19.99B	Exclusively medium oils and preparations (excluding kerosenes and other oils for industrial use)	15	E	5 %	
2710.19.99C	Exclusively other lubricating oils and oils for use in agriculture, of a kind used for pest control and diseases	15	C		
2710.19.99D	Exclusively heavy oils and preparations, except fuel oils and paraffinic or naphthenic oils, refined	15	E	5 %	
2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):				
2710.91.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	
2710.91.90	Other	15	E	10 %	
2710.99	Other:				
2710.99.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2710.99.90	Other	15	E	10 %	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.				
2711.11.00	Natural gas	0	A	FREE	
2711.12.00	Propane	0	A	FREE	
2711.13.00	Butanes	0	A	FREE	
2711.14.00	Ethylene, propylene, butylene and butadiene	0	A	FREE	
2711.19.00	Other	0	A	FREE	
2711.21.00	Natural gas	0	A	FREE	
2711.29	Other:				
2711.29.10	Butanes	0	A	FREE	
2711.29.90	Other	0	A	FREE	
27.12	PETROLEUM JELLY; PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED.				
2712.10.00	Petroleum jelly	0	A	FREE	
2712.20.00	Paraffin wax containing by weight less than 0,75 % of oil	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2712.90	Other:				
2712.90.10	Paraffin wax containing 0,75 % or more by weight of oil	0	A	FREE	
2712.90.90	Other	0	A	10 %	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.				
2713.11.00	Not calcined	0	A	FREE	
2713.12.00	Calcined	5	E	10 %	
2713.20.00	Petroleum bitumen	0	A	10 %	
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	10 %	
27.14	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.				
2714.10.00	Bituminous or oil shale and tar sands	5	E	10 %	
2714.90.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
27.15	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS).				
2715.00.11	Penetration grade asphalt	10	E	FREE	
2715.00.12	Cut-back asphalt	10	E	FREE	
2715.00.13	Asphalt cement for roads	10	E	FREE	
2715.00.19	Other	10	E	FREE	
2715.00.90	Other	10	E	10 %	
2716.00.00	ELECTRICAL ENERGY (OPTIONAL HEADING).	0	A	FREE	
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes				
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE.				
2801.10.00	Chlorine	0	A	FREE	
2801.20.00	Iodine	0	A	FREE	
2801.30.00	Fluorine; bromine	0	A	5 %	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE).	0	A	FREE	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METALS.				
2804.10.00	Hydrogen	10	E	5 %	
2804.21.00	Argon	0	A	FREE	
2804.29	Other:				
2804.29.10	Neon	0	A	FREE	
2804.29.90	Other	0	A	5 %	
2804.30.00	Nitrogen	0	A	5 %	
2804.40.00	Oxygen	10	E	15 %	
2804.50.00	Boron; tellurium	0	A	FREE	
2804.61.00	Containing by weight not less than 99,99 % silicon	0	A	FREE	
2804.69.00	Other	0	A	5 %	
2804.70.00	Phosphorus	0	A	FREE	
2804.80.00	Arsenic	0	A	FREE	
2804.90.00	Selenium	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTER-ALLOYED; MERCURY.				
2805.11.00	Sodium	0	A	5 %	
2805.12.00	Calcium	0	A	5 %	
2805.19.10	Lithium	0	A	5 %	
2805.19.91	Strontium and barium	0	A	5 %	
2805.19.99	Other	0	A	5 %	
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	0	A	5 %	
2805.40.00	Mercury	0	A	5 %	
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.				
2806.10.00	Hydrogen chloride (hydrochloric acid)	0	A	FREE	
2806.20.00	Chlorosulphuric acid	0	A	FREE	
2807.00.00	SULPHURIC ACID; OLEUM.	-	A	FREE	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED.				
2809.10.00	Diphosphorus pentoxide	0	A	FREE	
2809.20.00	Phosphoric acid and polyphosphoric acids	0	A	FREE	
2810.00.00	OXIDES OF BORON; BORIC ACIDS.	0	A	FREE	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.				
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	0	A	FREE	
2811.19	Other:				
2811.19.10	Perchloric acid	0	A	FREE	
2811.19.20	Hydrobromic acid	0	A	FREE	
2811.19.30	Hydriodic acid	0	A	FREE	
2811.19.40	Hydrogen cyanide	0	A	FREE	
2811.19.90	Other	0	A	FREE	
2811.21.00	Carbon dioxide	0	A	15 %	
2811.22.00	Silicon dioxide	0	A	FREE	
2811.29	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2811.29.10	Sulphur trioxide (sulphuric anhydride)	0	A	FREE	
2811.29.90	Other	0	A	FREE	
28.12	HALIDES AND HALIDE OXIDES OF NON-METALS.				
2812.10.10	Of phosphorus	0	A	FREE	
2812.10.20	Of sulphur	0	A	FREE	
2812.10.90	Other	0	A	5 %	
2812.90	Other:				
2812.90.10	Phosphorus tribromide	0	A	FREE	
2812.90.90	Other	0	A	FREE	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.				
2813.10.00	Carbon disulphide	0	A	5 %	
2813.90.00	Other	0	A	5 %	
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.				
2814.10.00	Anhydrous ammonia	0	A	FREE	
2814.20.00	Ammonia in aqueous solution	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.				
2815.11.00	Solid	0	A	FREE	
2815.12.00	In aqueous solution (soda lye or liquid soda)	0	A	FREE	
2815.20.00	Potassium hydroxide (caustic potash)	0	A	FREE	
2815.30.00	Peroxides of sodium or potassium	0	A	FREE	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.				
2816.10.00	Hydroxide and peroxide of magnesium	0	A	FREE	
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	0	A	FREE	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE.	0	A	FREE	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.				
2818.10.00	Artificial corundum, whether or not chemically defined	0	A	FREE	
2818.20.00	Aluminium oxide, other than artificial corundum	0	A	FREE	
2818.30.00	Aluminium hydroxide	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.19	CHROMIUM OXIDES AND HYDROXIDES.				
2819.10.00	Chromium trioxide	0	A	FREE	
2819.90.00	Other	0	A	FREE	
28.20	MANGANESE OXIDES.				
2820.10.00	Manganese dioxide	0	A	FREE	
2820.90.00	Other	0	A	5 %	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3 .				
2821.10.00	Iron oxides and hydroxides	0	A	FREE	
2821.20.00	Earth colours	0	A	FREE	
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	0	A	5 %	
2823.00.00	TITANIUM OXIDES.	0	A	FREE	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD.				
2824.10.00	Lead monoxide (litharge, massicot)	0	A	FREE	
2824.90	Other:				
2824.90.10	Red lead and orange lead	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2824.90.90	Other	0	A	5 %	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.				
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	0	A	FREE	
2825.20.00	Lithium oxide and hydroxide	0	A	FREE	
2825.30.00	Vanadium oxides and hydroxides	0	A	FREE	
2825.40.00	Nickel oxides and hydroxides	0	A	FREE	
2825.50.00	Copper oxides and hydroxides	0	A	FREE	
2825.60.00	Germanium oxides and zirconium dioxide	0	A	FREE	
2825.70.00	Molybdenum oxides and hydroxides	0	A	FREE	
2825.80.00	Antimony oxides	0	A	FREE	
2825.90	Other:				
2825.90.10	Calcium hydroxide	0	A	FREE	
2825.90.90	Other	0	A	5 %	
28.26	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.				
2826.12.00	Of aluminium	0	A	FREE	
2826.19	Other:				
2826.19.10	Of ammonium or sodium	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2826.19.90	Other	0	A	5 %	
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	0	A	FREE	
2826.90	Other:				
2826.90.10	Fluorosilicate of sodium or of potassium	0	A	FREE	
2826.90.90	Other	0	A	5 %	
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.				
2827.10.00	Ammonium chloride	0	A	FREE	
2827.20.00	Calcium chloride	0	A	FREE	
2827.31.00	Of magnesium	0	A	FREE	
2827.32.00	Of aluminium	0	A	FREE	
2827.35.00	Of nickel	0	A	FREE	
2827.39	Other:				
2827.39.20	Of tin	0	A	FREE	
2827.39.30	Of barium	0	A	FREE	
2827.39.90	Other	0	A	FREE	
2827.41.00	Of copper	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2827.49.00	Other	0	A	FREE	
2827.51.00	Bromides of sodium or of potassium	0	A	FREE	
2827.59.00	Other	0	A	FREE	
2827.60.00	Iodides and iodide oxides	0	A	FREE	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.				
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5	C	FREE	
2828.90.00	Other	-	A	FREE	
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.				
2829.11.00	Of sodium	0	A	FREE	
2829.19.00	Other	0	A	FREE	
2829.90.00	Other	0	A	5 %	
28.30	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2830.10.00	Sodium sulphides	0	A	FREE	
2830.90	Other:				
2830.90.10	Zinc or cadmium sulphides	0	A	FREE	
2830.90.90	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.31	DITHIONITES AND SULPHOXYLATES.				
2831.10.00	Of sodium	0	A	FREE	
2831.90.00	Other	0	A	5 %	
28.32	SULPHITES; THIOSULPHATES.				
2832.10.00	Sodium sulphites	0	A	FREE	
2832.20.00	Other sulphites	0	A	FREE	
2832.30.00	Thiosulphates	0	A	FREE	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).				
2833.11.00	Disodium sulphate	0	A	FREE	
2833.19.00	Other	0	A	FREE	
2833.21.00	Of magnesium	0	A	FREE	
2833.22.00	Of aluminium	0	A	5 %	
2833.24.00	Of nickel	0	A	FREE	
2833.25.00	Of copper	0	A	FREE	
2833.27.00	Of barium	0	A	FREE	
2833.29.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2833.30	Alums:				
2833.30.10	Of aluminium	0	A	FREE	
2833.30.90	Other	0	A	5 %	
2833.40.00	Peroxisulphates (persulphates)	0	A	FREE	
28.34	NITRITES; NITRATES.				
2834.10	Nitrites:				
2834.10.10	Of sodium	0	A	FREE	
2834.10.90	Other	0	A	FREE	
2834.21	Of potassium:				
2834.21.10	Containing by weight more than 98 % potassium nitrate	0	A	FREE	
2834.21.90	Other	0	A	FREE	
2834.29	Other:				
2834.29.10	Calcium nitrate	0	A	FREE	
2834.29.20	Of bismuth	0	A	FREE	
2834.29.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED.				
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	FREE	
2835.22.00	Of mono- or disodium	0	A	FREE	
2835.24.00	Of potassium	0	A	FREE	
2835.25.00	Calcium hydrogenorthophosphate (dicalcium phosphate)	0	A	FREE	
2835.26.00	Other phosphates of calcium	0	A	FREE	
2835.29	Other:				
2835.29.10	Of triammonium	0	A	FREE	
2835.29.90	Other	0	A	FREE	
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	0	A	FREE	
2835.39.00	Other	0	A	FREE	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.				
2836.20.00	Disodium carbonate	0	A	FREE	
2836.30.00	Sodium hydrogen carbonate (sodium bicarbonate)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2836.40.00	Potassium carbonate	0	A	FREE	
2836.50.00	Calcium carbonate	0	A	FREE	
2836.60.00	Barium carbonate	0	A	FREE	
2836.91.00	Lithium carbonates	0	A	FREE	
2836.92.00	Strontium carbonate	0	A	FREE	
2836.99.10	Bismuth carbonate	0	A	FREE	
2836.99.90	Other	0	A	FREE	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.				
2837.11.00	Of sodium	0	A	FREE	
2837.19	Other:				
2837.19.10	Potassium cyanide	0	A	FREE	
2837.19.90	Other	0	A	5 %	
2837.20	Complex cyanides:				
2837.20.10	Sodium cyanotrihydroborate	0	A	FREE	
2837.20.90	Other	0	A	5 %	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES.				
2839.11.00	Metasilicates	0	A	FREE	
2839.19.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2839.90	Other:				
2839.90.10	Magnesium silicate ("Florisol")	0	A	FREE	
2839.90.90	Other	0	A	FREE	
28.40	BORATES; PEROXOBORATES (PERBORATES).				
2840.11.00	Anhydrous	0	A	FREE	
2840.19.00	Other	0	A	FREE	
2840.20.00	Other borates	0	A	FREE	
2840.30.00	Peroxoborates (perborates)	0	A	FREE	
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.				
2841.30.00	Sodium dichromate	0	A	FREE	
2841.50	Other chromates and dichromates; peroxochromates				
2841.50.10	Potassium dichromate	0	A	FREE	
2841.50.90	Other	0	A	FREE	
2841.61.00	Potassium permanganate	0	A	FREE	
2841.69.00	Other	0	A	5 %	
2841.70.00	Molybdates	0	A	FREE	
2841.80.00	Tungstates (wolframates)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2841.90	Other				
2841.90.10	Aluminates	0	A	FREE	
2841.90.90	Other	0	A	5 %	
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES.				
2842.10.00	Double or complex silicates, including aluminosilicates, whether or not chemically defined	0	A	FREE	
2842.90	Other:				
2842.90.10	Salts of inorganic acids of non-metallic elements or of peroxoacids not included in other headings	0	A	FREE	
2842.90.20	Double or complex chlorides (chlorosalts)	0	A	5 %	
2842.90.30	Double or complex iodides (iodosalts)	0	A	5 %	
2842.90.40	Double or complex salts containing sulphur (thiosalts)	0	A	FREE	
2842.90.50	Double or complex phosphates (phosphosalts) and double or complex silicates	0	A	FREE	
2842.90.91	Fulminates, cyanates and thiocyanates	0	A	5 %	
2842.90.99	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.				
2843.10.00	Colloidal precious metals	0	A	5 %	
2843.21.00	Silver nitrate	0	A	FREE	
2843.29.00	Other	0	A	5 %	
2843.30.00	Gold compounds	0	A	5 %	
2843.90	Other compounds; amalgams:				
2843.90.11	Platinum chloride or platinum oxide	0	A	5 %	
2843.90.19	Other	0	A	5 %	
2843.90.21	Palladium chloride	0	A	5 %	
2843.90.29	Other	0	A	5 %	
2843.90.91	Amalgams of precious metals	0	A	5 %	
2843.90.99	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.				
2844.10	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:				
2844.10.10	Ferro-uranium alloys	0	A	10 %	
2844.10.90	Other	0	A	5 %	
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	5 %	
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	10 %	
2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements; Isotopes or compounds; radioactive residues:				
2844.40.10	Radium	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2844.40.90	Other	0	A	5 %	
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	5 %	
2845.10.00	Heavy water (deuterium oxide)	0	A	5 %	
2845.90.00	Other	0	A	5 %	
2846.10.00	Cerium compounds	0	A	FREE	
2846.90.00	Other	0	A	5 %	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA.	0	A	FREE	
28.48	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS.				
2848.00.10	Of copper (phosphor copper), containing more than 15 % phosphorus by weight	0	A	5 %	
2848.00.90	Of other metals or non-metallic elements	0	A	5 %	
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2849.10.00	Of calcium	0	A	FREE	
2849.20.00	Of silicon	0	A	FREE	
2849.90.00	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.50	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49.				
2850.00.11	Of lithium, aluminium	0	A	5 %	
2850.00.19	Other	0	A	5 %	
2850.00.20	Nitrides	0	A	5 %	
2850.00.30	Azides	0	A	5 %	
2850.00.40	Silicides	0	A	5 %	
2850.00.50	Borides	0	A	5 %	
28.52	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS.				
2852.00.10	Oxides, hydroxides, peroxides, sulphides, polysulphides, cyanide oxides, phosphides, carbides, hydrides, nitrides, azides, silicides and borides, fulminates, cyanates and thiocyanates	0	A	5 %	
2852.00.20	Peptones and other protein substances	0	A	6 %	
2852.00.30	Albuminoidal compounds	0	A	15 %	
2852.00.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.53	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.				
2853.00.10	Distilled and conductivity water and water of similar purity	0	A	5 %	
2853.00.20	Bromine cyanide	0	A	FREE	
2853.00.31	Of sodium	0	A	5 %	
2853.00.39	Other	0	A	5 %	
2853.00.91	Cyanogen chloride	0	A	5 %	
2853.00.99	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
29	Organic chemicals				
29.01	ACYCLIC HYDROCARBONS.				
2901.10	Saturated:				
2901.10.10	Hexane	0	A	FREE	
2901.10.20	Isoctane	0	A	FREE	
2901.10.90	Other	0	A	FREE	
2901.21.00	Ethylene	0	A	FREE	
2901.22.00	Propene (propylene)	0	A	FREE	
2901.23.00	Butene (butylene) and isomers thereof	0	A	FREE	
2901.24.00	Buta-1,3-diene and isoprene	0	A	FREE	
2901.29	Other:				
2901.29.10	Acetylene	10	E	9 %	
2901.29.90	Other	0	A	FREE	
29.02	Other:				
2902.11.00	Cyclohexane	0	A	FREE	
2902.19.10	For agricultural use	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2902.19.90	Other	0	A	2 %	
2902.20.00	Benzene	0	A	FREE	
2902.30.00	Toluene	0	A	FREE	
2902.41.00	<i>o</i> -Xylene	5	E	FREE	
2902.42.00	<i>m</i> -Xylene	5	E	FREE	
2902.43.00	<i>p</i> -Xylene	5	E	FREE	
2902.44.00	Mixed xylene isomers	5	E	FREE	
2902.50.00	Styrene	0	A	FREE	
2902.60.00	Ethylbenzene	0	A	FREE	
2902.70.00	Cumene	0	A	FREE	
2902.90.00	Other	0	A	FREE	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS.				
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A	FREE	
2903.12.00	Dichloromethane (methylene chloride)	0	A	FREE	
2903.13.00	Chloroform (trichloromethane)	0	A	FREE	
2903.14.00	Carbon tetrachloride	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2903.15.00	Ethylene dichloride (ISO) (1, 2-dichloroethane)	0	A	FREE	
2903.19	Other:				
2903.19.10	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes	0	A	FREE	
2903.19.90	Other	0	A	FREE	
2903.21.00	Vinyl chloride (chloroethylene)	0	A	FREE	
2903.22.00	Trichloroethylene	0	A	FREE	
2903.23.00	Tetrachloroethylene (perchloroethylene)	0	A	FREE	
2903.29.00	Other	0	A	FREE	
2903.31.00	Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A	FREE	
2903.39	Other:				
2903.39.10	Fluorinated derivatives "HFCs" (Additional Note No 2 to Chapter 29)	0	A	FREE	
2903.39.90	Other	0	A	FREE	
2903.41.00	Trichlorofluoromethane (for example, Freon 11)	0	A	5 %	
2903.42.00	Dichlorodifluoromethane (for example Freon 12)	0	A	5 %	
2903.43.00	Trichlorofluoroethanes (for example Freon 113)	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane (for example Freon 114 and Freon 115)	0	A	5 %	
2903.45	Other derivatives perhalogenated only with fluorine and chlorine				
2903.45.10	Chlorodifluoromethane (for example Freon 22)	0	A	5 %	
2903.45.20	Chlorotrifluoromethane (for example Freon 13)	0	A	5 %	
2903.45.30	Dichlorofluoroethane (for example Freon 21)	0	A	5 %	
2903.45.40	Other chloro-fluoro-carbons "CFCs" (Additional Note No. 3 of Chapter 29)	0	A	5 %	
2903.45.50	Other hydrocarbons-chloro-fluoro-carbons "HCFCs" (Additional Note No. 4 of Chapter 29)	0	A	5 %	
2903.45.90	Other	0	A	5 %	
2903.46.10	Bromochlorodifluoromethane	0	A	15 %	
2903.46.20	Bromotrifluoromethane	0	A	15 %	
2903.46	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:				
2903.46.30	Dibromotetrafluoroethanes	0	A	15 %	
2903.47.00	Other perhalogenated derivatives	0	A	5 %	
2903.49.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A	FREE	
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	A	FREE	
2903.59.00	Other	0	A	FREE	
2903.61.00	Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	0	A	FREE	
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	0	A	FREE	
2903.69	Other:				
2903.69.10	Bromobenzene	0	A	FREE	
2903.69.90	Other	0	A	FREE	
29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.				
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	0	A	FREE	
2904.20	Exclusively nitrated or exclusively nitrosated derivatives:				
2904.20.10	Nitroethane; tetranitromethane	0	A	FREE	
2904.20.90	Other	0	A	FREE	
2904.90	Other				
2904.90.10	Chloropicrin	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2904.90.90	Other	0	A	FREE	
29.05	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2905.11.00	Methanol (methyl alcohol)	0	A	FREE	
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A	FREE	
2905.13.00	Butan-1-ol (<i>n</i> -butyl alcohol)	0	A	FREE	
2905.14.00	Other butanols	0	A	FREE	
2905.16.00	Octanol (octyl alcohol) and isomers thereof	0	A	FREE	
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A	FREE	
2905.19	Other:				
2905.19.10	Sodium methoxide and potassium T-butoxide	0	A	FREE	
2905.19.90	Other	0	A	FREE	
2905.22.00	Acyclic terpene alcohols	0	A	FREE	
2905.29	Other:				
2905.29.10	Allyl alcohol	0	A	FREE	
2905.29.90	Other	0	A	FREE	
2905.31.00	Ethylene glycol (ethanediol)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2905.32.00	Propylene glycol (propane-1, 2-diol)	0	A	FREE	
2905.39.00	Other	0	A	FREE	
2905.41.00	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A	FREE	
2905.42.00	Pentaerythritol	0	A	FREE	
2905.43.00	Mannitol	0	A	FREE	
2905.44.00	D-glucitol (sorbitol)	0	A	FREE	
2905.45.00	Glycerol	5	E	FREE	
2905.49	Other:				
2905.49.10	Glycerol esters	0	A	FREE	
2905.49.90	Other	0	A	5 %	
2905.51.00	Ethchlorvynol (INN)	0	A	FREE	
2905.59.00	Other	0	A	FREE	
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2906.11.00	Menthol	0	A	FREE	
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A	FREE	
2906.13.00	Sterols and inositols	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2906.19.00	Other	0	A	FREE	
2906.21.00	Benzyl alcohol	0	A	FREE	
2906.29.00	Other	0	A	FREE	
29.07	PHENOLS; PHENOL-ALCOHOLS.				
2907.11.00	Phenol (hydroxybenzene) and its salts	0	A	FREE	
2907.12.00	Cresols and their salts	0	A	FREE	
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	0	A	FREE	
2907.15.00	Naphthols and their salts	0	A	FREE	
2907.19.00	Other	0	A	FREE	
2907.21.00	Resorcinol and its salts	0	A	FREE	
2907.22.00	Hydroquinone and its salts	0	A	FREE	
2907.23.00	4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	A	FREE	
2907.29	Other:				
2907.29.10	Phenol-alcohols	0	A	FREE	
2907.29.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS.				
2908.11.00	Pentachlorophenol (ISO)	0	A	FREE	
2908.19.00	Other	0	A	FREE	
2908.91.00	Dinoseb (ISO) and its salts	0	A	FREE	
2908.99.00	Other	0	A	FREE	
29.09	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2909.11.00	Diethyl ether (diethyl oxide)	0	A	FREE	
2909.19.00	Other	0	A	FREE	
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.41.00	2,2'-oxydiethanol (diethylene glycol)	0	A	FREE	
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	0	A	FREE	
2909.49.00	Other	0	A	FREE	
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2910.10.00	Oxirane (ethylene oxide)	0	A	FREE	
2910.20.00	Methyloxirane (propylene oxide)	0	A	FREE	
2910.30.00	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	0	A	FREE	
2910.40.00	Dieldrin (ISO, INN)	0	A	FREE	
2910.90.00	Other	0	A	FREE	
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES. PARAFORMALDEHYDE:				
2912.11.00	Methanal (formaldehyde)	0	A	FREE	
2912.12.00	Ethanal (acetaldehyde)	0	A	FREE	
2912.19.00	Other	0	A	FREE	
2912.21.00	Benzaldehyde (benzoic aldehyde)	0	A	FREE	
2912.29.00	Other	0	A	FREE	
2912.30.00	Aldehyde-alcohols	0	A	FREE	
2912.41.00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	A	FREE	
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	A	FREE	
2912.49.00	Other	0	A	FREE	
2912.50.00	Cyclic polymers of aldehydes	0	A	FREE	
2912.60.00	Paraformaldehyde	0	A	FREE	
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
29.14	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2914.11.00	Acetone	0	A	FREE	
2914.12.00	Butanone (methyl ethyl ketone)	0	A	FREE	
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	0	A	FREE	
2914.19.00	Other	0	A	FREE	
2914.21.00	Camphor	0	A	FREE	
2914.22	Cyclohexanone and methylcyclohexanones:				
2914.22.10	Cyclohexanone	0	A	FREE	
2914.22.20	Methylcyclohexanones	0	A	FREE	
2914.23.00	Ionones and methylionones	0	A	FREE	
2914.29.00	Other	0	A	FREE	
2914.31.00	Phenylacetone (phenylpropan-2-one)	0	A	FREE	
2914.39.00	Other	0	A	FREE	
2914.40	Ketone-alcohols and ketone-aldehydes				
2914.40.10	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2914.40.90	Other	0	A	FREE	
2914.50.00	Ketone-phenols and ketones with other oxygen function	0	A	FREE	
2914.61.00	Anthraquinone	0	A	FREE	
2914.69.00	Other	0	A	FREE	
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
29.15	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2915.11.00	Formic acid	0	A	FREE	
2915.12.10	Ammonium formate	0	A	FREE	
2915.12.90	Other	0	A	FREE	
2915.13.00	Esters of formic acid	0	A	FREE	
2915.21.00	Acetic acid	0	A	5 %	
2915.24.00	Acetic anhydride	0	A	FREE	
2915.29	Other:				
2915.29.10	Ammonium acetates	0	A	FREE	
2915.29.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2915.31.00	Ethyl acetate	0	A	FREE	
2915.32.00	Vinyl acetate	0	A	FREE	
2915.33.00	<i>n</i> -Butyl acetate	0	A	FREE	
2915.36.00	Dinoseb (ISO) acetate	0	A	FREE	
2915.39.00	Other	0	A	FREE	
2915.40.00	Mono-, di- or trichloroacetic acids, their salts and esters	0	A	FREE	
2915.50.00	Propionic acid, its salts and esters	0	A	FREE	
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	0	A	FREE	
2915.70.00	Palmitic acid, stearic acid, their salts and esters	0	A	FREE	
2915.90	Other:				
2915.90.10	Acetyl chloride	0	A	FREE	
2915.90.90	Other	0	A	FREE	
29.16	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2916.11.00	Acrylic acid and its salts	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2916.12.00	Esters of acrylic acid	0	A	FREE	
2916.13.00	Methacrylic acid and its salts	0	A	FREE	
2916.14.00	Esters of methacrylic acid	0	A	FREE	
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	0	A	FREE	
2916.19.00	Other	0	A	FREE	
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	
2916.31.00	Benzoic acid; its salts and esters	0	A	FREE	
2916.32.00	Benzoyl peroxide and benzoyl chloride	0	A	FREE	
2916.34.00	Phenylacetic acid and its salts	0	A	FREE	
2916.35.00	Esters of phenylacetic acid	0	A	FREE	
2916.36.00	Binapacryl (ISO)	0	A	FREE	
2916.39.00	Other	0	A	FREE	
29.17	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2917.11.00	Oxalic acid, its salts and esters	0	A	FREE	
2917.12.00	Adipic acid, its salts and esters	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	0	A	FREE	
2917.14.00	Maleic anhydride	0	A	FREE	
2917.19.00	Other	0	A	FREE	
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	
2917.32.00	Dioctyl orthophthalates	-	A	FREE	
2917.33.00	Dinonyl or didecyl orthophthalates	0	A	FREE	
2917.34.00	Other esters of orthophthalic acid	0	A	FREE	
2917.35.00	Phthalic anhydride	0	A	FREE	
2917.36.00	Terephthalic acid and its salts	0	A	FREE	
2917.37.00	Dimethyl terephthalate	0	A	FREE	
2917.39.00	Other	0	A	FREE	
29.18	CARBOXYLIC ACIDS WITH PHENOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2918.11.00	Lactic acid, its salts and esters	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2918.12.00	Tartaric acid	0	A	FREE	
2918.13.00	Salts and esters of tartaric acid	0	A	FREE	
2918.14.00	Citric acid	0	A	FREE	
2918.15.00	Salts and esters of citric acid	0	A	FREE	
2918.16.00	Gluconic acid, its salts and esters	0	A	FREE	
2918.18.00	Chlorobenzilate (ISO)	0	A	FREE	
2918.19	Other:				
2918.19.10	Phenylglycolic acid (mandelic acid), its salts and esters	0	A	FREE	
2918.19.90	Other	0	A	FREE	
2918.21.00	Salicylic acid and its salts	0	A	FREE	
2918.22.00	O-Acetylsalicylic acid, its salts and esters	0	A	FREE	
2918.23.00	Other esters of salicylic acid and their salts	0	A	FREE	
2918.29.10	Gallic acid	0	A	FREE	
2918.29.90	Other	0	A	FREE	
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2918.91.00	2,4,5-T (ISO) (2,4,5 trichlorophenoxyacetic acid), its salts and esters	0	A	FREE	
2918.99.00	Other	0	A	FREE	
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2919.10.00	Tris(2,3-dibromopropyl) phosphate	0	A	FREE	
2919.90.00	Other	0	A	FREE	
29.20	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	A	FREE	
2920.19.00	Other	0	A	FREE	
2920.90	Other				
2920.90.10	Diethyl, trimethyl, triethyl or dimethyl phosphite	0	A	FREE	
2920.90.90	Other	0	A	FREE	
29.21	AMINE-FUNCTION COMPOUNDS.				
2921.11.00	Methylamine, di- or trimethylamine and their salts	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2921.19	Other:				
2921.19.10	2-Chloro-N,N-dimethylpropylamine	0	A	FREE	
2921.19.90	Other	0	A	FREE	
2921.21.00	Ethylenediamine and its salts	0	A	FREE	
2921.22.00	Hexamethylenediamine and its salts	0	A	FREE	
2921.29.00	Other	0	A	FREE	
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A	FREE	
2921.41.00	Aniline and its salts	0	A	FREE	
2921.42.00	Aniline derivatives and their salts	0	A	FREE	
2921.43.00	Toluidines and their derivatives; salts thereof	-	A	FREE	
2921.44.00	Diphenylamine and its derivatives; salts thereof	0	A	FREE	
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A	FREE	
2921.46.00	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2921.49	Other:				
2921.49.10	Eticyclidine (PCE)	0	A	FREE	
2921.49.90	Other	0	A	FREE	
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A	FREE	
2921.59.00	Other	0	A	FREE	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS.				
2922.11.00	Monoethanolamine and its salts:	0	A	FREE	
2922.12.00	Diethanolamine and its salts	0	A	FREE	
2922.13.00	Triethanolamine and its salts	0	A	FREE	
2922.14.00	Dextropropoxyphene (INN) and its salts	0	A	FREE	
2922.19	Other				
2922.19.10	Ethyldiethanolamine or methyldiethanolamine	0	A	FREE	
2922.19.90	Other	0	A	FREE	
2922.21.00	Aminonaphthosulphonic acids and their salts	0	A	FREE	
2922.29.00	Other	0	A	FREE	
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2922.39.00	Other	0	A	FREE	
2922.41.00	Lysine and its esters; salts thereof	0	A	FREE	
2922.42.00	Glutamic acid and its salts	0	A	FREE	
2922.43.00	Anthranilic acid and its salts	0	A	FREE	
2922.44.00	Tilidine (INN) and its salts	0	A	FREE	
2922.49.00	Other	0	A	FREE	
2922.50	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:				
2922.50.10	Aminoacetaldehyde dimethylacetal	0	A	FREE	
2922.50.20	2, 5 Dimethoxyamphetamine and 3, 4, 5 - Trimethoxyamphetamine (TMA)	0	A	FREE	
2922.50.90	Other	0	A	FREE	
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED.				
2923.10.00	Choline and its salts	0	A	FREE	
2923.20.00	Lecithins and other phosphoaminolipids	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2923.90	Other:				
2923.90.10	2-Dimethylaminoisopropyl chloride HCL	0	A	FREE	
2923.90.90	Other	0	A	FREE	
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID.				
2924.11.00	Meprobamate (INN)	0	A	FREE	
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0	A	FREE	
2924.19.10	Formamide	0	A	FREE	
2924.19.90	Other	0	A	FREE	
2924.21.00	Ureines and their derivatives; salts thereof	0	A	FREE	
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A	FREE	
2924.24.00	Ethinamate (INN)	0	A	FREE	
2924.29.00	Other	0	A	FREE	
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS.				
2925.11.00	Saccharin and its salts	0	A	FREE	
2925.12.00	Glutethimide (INN)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2925.19	Other:				
2925.19.10	Phthalimide	0	A	FREE	
2925.19.90	Other	0	A	FREE	
2925.21.00	Chlordimeform (ISO)	0	A	FREE	
2925.29.00	Other	0	A	FREE	
29.26	NITRILE-FUNCTION COMPOUNDS.				
2926.10.00	Acrylonitrile	0	A	FREE	
2926.20.00	1-Cyanoguanidine (dicyandiamide)	0	A	FREE	
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A	FREE	
2926.90	Other:				
2926.90.10	Acetonitrile	0	A	FREE	
2926.90.90	Other	0	A	FREE	
2927.00.00	DIAZO-, AZO- AND AZOXY-COMPOUNDS.	0	A	FREE	
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE.	0	A	FREE	
29.29	COMPOUNDS WITH OTHER NITROGEN FUNCTION.				
2929.10.00	Isocyanates	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2929.90.00	Other	0	A	FREE	
29.30	ORGANO-SULPHUR COMPOUNDS.				
2930.20.00	Thiocarbamates and dithiocarbamates	0	A	FREE	
2930.30.00	Thiuram mono-, di- or tetrasulphides	0	A	FREE	
2930.40.00	Methionine	0	A	FREE	
2930.50.00	Captafol (ISO) and methamidophos (ISO)	-	A	FREE	
2930.90	Other				
2930.90.10	Thiodiglycol	0	A	FREE	
2930.90.90	Other	0	A	FREE	
29.31	OTHER ORGANO-INORGANIC COMPOUNDS.				
2931.00.10	Tetraethyllead	0	A	6 %	
2931.00.20	Organo-arsenic compounds	0	A	6 %	
2931.00.90	Other	0	A	FREE	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY.				
2932.11.00	Tetrahydrofuran	0	A	FREE	
2932.12.00	2-Furaldehyde (furfuraldehyde)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A	FREE	
2932.19	Other:				
2932.19.10	Furan	0	A	FREE	
2932.19.90	Other	0	A	FREE	
2932.21.00	Coumarin, methylcoumarins and ethylcoumarins	0	A	FREE	
2932.29.00	Other lactones	0	A	FREE	
2932.91.00	Isosafrole	0	A	FREE	
2932.92.00	1-(1, 3 -Benzodioxol-5-yl) propan-2-one	0	A	FREE	
2932.93.00	Piperonal	0	A	FREE	
2932.94.00	Safrole	0	A	FREE	
2932.95.00	Tetrahydrocannabinols (all isomers)	0	A	FREE	
2932.99.00	Other	0	A	FREE	
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY.				
2933.11.00	Phenazone (antipyrin) and its derivatives	0	A	FREE	
2933.19.00	Other	0	A	FREE	
2933.21.00	Hydantoin and its derivatives	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2933.29.00	Other	0	A	FREE	
2933.31.00	Pyridine and its salts	0	A	FREE	
2933.32.00	Piperidine and its salts	0	A	FREE	
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A	8 %	
2933.39	Other:				
2933.39.10	Isonicotinic acid and its derivatives	0	A	FREE	
2933.39.90	Other	0	A	6 %	
2933.41.00	Levorphanol (INN) and its salts	0	A	FREE	
2933.49.00	Other	0	A	FREE	
2933.52.00	Malonylurea (barbituric acid) and its salts	0	A	FREE	
2933.53.00	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	0	A	FREE	
2933.55	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof				
2933.55.10	Methaqualone (INN)	0	A	FREE	
2933.55.20	Mecloqualone (INN)	0	A	FREE	
2933.55.90	Other	0	A	FREE	
2933.59.00	Other	0	A	FREE	
2933.61.00	Melamine	0	A	FREE	
2933.69.00	Other	0	A	FREE	
2933.71.00	6-Hexanolactam (epsilon-caprolactam)	0	A	FREE	
2933.72.00	Clobazam (INN) and methyprylon (INN)	0	A	FREE	
2933.79.00	Other lactams	0	A	FREE	
2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2933.99	Other:				
2933.99.10	Phencyclidine (PCP), rolicyclidine (PHP), thenocyclidine (TCP)	0	A	FREE	
2933.99.20	Indol, 4-benzyloxyindol, 4-methoxyindol	0	A	FREE	
2933.99.90	Other	0	A	FREE	
29.34	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS.				
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A	FREE	
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A	FREE	
2934.30.00	Compounds containing in the structure a phenolthiazine ring-system (whether or not hydrogenated), not further fused	0	A	FREE	
2934.91.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A	FREE	
2934.99.10	Sultones and sultams	0	A	FREE	
2934.99.20	Isatoic anhydride	0	A	6 %	
2934.99.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2935.00.00	SULPHONAMIDES	0	A	FREE	
29.36	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, ADD INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.				
2936.21.00	Vitamin A and its derivatives	0	A	FREE	
2936.22.00	Vitamin B1 and its derivatives	0	A	FREE	
2936.23.00	Vitamin B2 and its derivatives	0	A	FREE	
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0	A	FREE	
2936.25.00	Vitamin B6 and its derivatives	0	A	FREE	
2936.26.00	Vitamin B12 and its derivatives	0	A	FREE	
2936.27.00	Vitamin C and its derivatives	0	A	FREE	
2936.28.00	Vitamin E and its derivatives	0	A	FREE	
2936.29.00	Other vitamins and their derivatives	0	A	FREE	
2936.90.00	Other, including natural concentrates	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
29.37	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES.				
2937.11.00	Somatotropin, its derivatives and structural analogues	0	A	FREE	
2937.12.00	Insulin and its salts	0	A	FREE	
2937.19	Other:				
2937.19.10	Pituitary (anterior) or similar hormones and their derivatives	0	A	FREE	
2937.19.90	Other	0	A	5 %	
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	FREE	
2937.22.00	Halogenated derivatives of corticosteroidal hormones	0	A	FREE	
2937.23.00	Oestrogens and progestogens	0	A	FREE	
2937.29.00	Other	0	A	5 %	
2937.31.00	Epinephrine	0	A	5 %	
2937.39.00	Other	0	A	5 %	
2937.40.00	Amino-acid derivatives	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	5 %	
2937.90.00	Other	0	A	5 %	
29.38	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				
2938.10.00	Rutoside (rutin) and its derivatives	0	A	5 %	
2938.90.00	Other	0	A	5 %	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				
2939.11	Concentrate of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof				
2939.11.10	Morphine	0	A	FREE	
2939.11.20	Hydromorphone (Dihydromorphinone)	0	A	FREE	
2939.11.30	Heroin (Diacetylmorphine)	0	A	FREE	
2939.11.90	Other	0	A	5 %	
2939.19.00	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2939.20.00	Alkaloids of quina (cinchona) and their derivatives; salts thereof	0	A	FREE	
2939.30.00	Caffeine and its salts	0	A	FREE	
2939.41.00	Ephedrine and its salts	0	A	FREE	
2939.42.00	Pseudoephedrine (INN) and its salts	0	A	FREE	
2939.43.00	Cathine (INN) and its salts	0	A	FREE	
2939.49.00	Other	0	A	FREE	
2939.51.00	Fenethylamine (INN) and its salts	0	A	FREE	
2939.59.00	Other	0	A	FREE	
2939.61.00	Ergometrine (INN) and its salts	0	A	FREE	
2939.62.00	Ergotamine (INN) and its salts	0	A	FREE	
2939.63.00	Lysergic acid and its salts	0	A	5 %	
2939.69.00	Other	0	A	5 %	
2939.91	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof				
2939.91.10	Cocaine, its salts and derivatives	0	A	5 %	
2939.91.20	Emetine, its salts and derivatives	0	A	5 %	
2939.91.30	Diethyltryptamine (DET) and dimethyltryptamine (DMT)	0	A	FREE	
2939.91.40	LSD, mescaline, psilocin	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2939.91.90	Other	0	A	FREE	
2939.99	Other:				
2939.99.10	Nicotine and its salts	0	A	FREE	
2939.99.90	Other	0	A	FREE	
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39.	0	A	6 %	
29.41	ANTIBIOTICS.				
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	FREE	
2941.20.00	Streptomycins and their derivatives; salts thereof	0	A	FREE	
2941.30.00	Tetracyclines and their derivatives; salts thereof	0	A	FREE	
2941.40.00	Chloramphenicol and its derivatives; salts thereof	0	A	FREE	
2941.50.00	Erythromycin and its derivatives; salts thereof	0	A	FREE	
2941.90.00	Other	0	A	FREE	
2942.00.00	OTHER ORGANIC COMPOUNDS.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
30	Pharmaceutical products				
30.01	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3001.20	EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS.				
3001.20.10	Royal jelly for organo-therapeutic uses	0	A	FREE	
3001.20.90	Other	0	A	FREE	
3001.90	Other:				
3001.90.10	Heparin and its salts	0	A	FREE	
3001.90.20	Glands and other organs, dried, whether or not powdered	0	A	FREE	
3001.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.				
3002.10	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:				
3002.10.10	Antisera	0	A	FREE	
3002.10.21	Gamma-globulin	0	A	FREE	
3002.10.22	Normal human immunoglobulin	0	A	FREE	
3002.10.23	Haemoglobin	0	A	FREE	
3002.10.29	Other	0	A	FREE	
3002.20.00	Vaccines for human medicine	0	A	FREE	
3002.30	Vaccines for veterinary medicine:				
3002.30.10	Vaccines against foot and mouth disease	0	A	FREE	
3002.30.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3002.90	Other:				
3002.90.10	Toxins, cultures of micro-organisms and similar products, including ferments (other than yeasts)	0	A	FREE	
3002.90.90	Other	0	A	FREE	
30.03	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE.				
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	-	A	FREE	
3003.20.00	Containing other antibiotics	-	A	FREE	
3003.31.00	Containing insulin	0	A	FREE	
3003.39.00	Other	-	A	FREE	
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	-	A	FREE	
3003.90.00	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
30.04	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE.	-			
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
3004.10.10	For veterinary use	5	C	FREE	
3004.10.90	Other	5	C	FREE	
3004.20	Containing other antibiotics:				
3004.20.10	For veterinary use	5	C	FREE	
3004.20.90	Other	5	C	FREE	
3004.31.00	Containing insulin	5	C	FREE	
3004.32	Containing corticosteroid hormones, their derivatives or structural analogues:				
3004.32.10	For veterinary use	5	C	FREE	
3004.32.90	Other	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3004.39	Other:				
3004.39.10	For veterinary use	5	C	FREE	
3004.39.90	Other	5	C	FREE	
3004.40	Containing alkaloids or derivates thereof but not containing hormones, other products of heading 29.37 or antibiotics:				
3004.40.10	For veterinary use	5	E	FREE	
3004.40.90	Other	5	C	FREE	
3004.50	Other medicaments containing vitamins or other products of heading 29.36:				
3004.50.10	For veterinary use	5	C	FREE	
3004.50.90	Other	5	C	FREE	
3004.90	Other:				
3004.90.10	For veterinary use	5	C	FREE	
3004.90.91	Antimalarial, antidyentery and anthelmintic medicaments	5	C	FREE	
3004.90.92	Anaesthetics	5	C	FREE	
3004.90.93	Rehydration salts or sugars, whether or not in solution	5	C	FREE	
3004.90.99	Other	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
30.05	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES.				
3005.10.00	Adhesive dressings and other articles having an adhesive layer	0	A	FREE	
3005.90	Other:				
3005.90.10	Cotton swabs	5	C	9 %	
3005.90.90	Other	5	C	FREE	
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER.				
3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:				
3006.10.10	Catgut and similar suture materials	0	A	FREE	
3006.10.90	Other	0	A	FREE	
3006.20.00	Blood-grouping reagents	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:				
3006.30.10	Opacifying preparations for X-ray examinations	0	A	FREE	
3006.30.21	Of microbial origin	0	A	FREE	
3006.30.29	Other	0	A	FREE	
3006.40	Dental cements and other dental fillings; bone reconstruction cements				
3006.40.11	Gold for use in dentistry	0	A	FREE	
3006.40.19	Other	0	A	FREE	
3006.40.90	Other	0	A	FREE	
3006.50.00	First-aid boxes and kits	5	E	FREE	
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A	FREE	
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A	11 %	
3006.91.00	Appliances identifiable for ostomy use	0	A	6 %	
3006.92.00	Waste pharmaceuticals	15	E	11 %	
31	Fertilisers				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3101.00.10	Animal or vegetable fertilisers, whether or not mixed together, not chemically treated	0	A	FREE	
3101.00.90	Other	0	A	FREE	
31.02	MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS.				
3102.10.00	Urea, whether or not in aqueous solution	0	A	FREE	
3102.21.00	Ammonium sulphate	0	A	FREE	
3102.29.00	Other	0	A	FREE	
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	0	A	FREE	
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A	FREE	
3102.50	Sodium nitrate:				
3102.50.10	Containing 16,3 % or more by weight of nitrogen	0	A	FREE	
3102.50.90	Other	0	A	FREE	
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A	FREE	
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A	FREE	
3102.90.00	Other, including mixtures not specified in the foregoing subheadings	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
31.03	MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC.				
3103.10.00	Superphosphates	5	E	FREE	
3103.90.00	Other	0	A	FREE	
31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC.				
3104.20.00	Potassium chloride	0	A	FREE	
3104.30	Potassium sulphate:				
3104.30.10	Containing more than 52 % by weight of potassium oxide	0	A	FREE	
3104.30.90	Other	0	A	FREE	
3104.90	Other:				
3104.90.10	Potassium and magnesium sulphate containing more than 30 % by weight of potassium oxide	0	A	FREE	
3104.90.90	Other	0	A	FREE	
31.05	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILIZERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG.				
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	C	FREE	
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate):				
3105.30.10	Containing more than 8 mg of arsenic pentoxide per kilo	0	A	FREE	
3105.30.90	Other	0	A	FREE	
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) whether or not mixed with diammonium hydrogenorthophosphate (diammonium phosphate):				
3105.40.10	Containing more than 9 mg arsenic pentoxide per kilo	0	A	FREE	
3105.40.90	Other	0	A	FREE	
3105.51.00	Containing nitrates and phosphates	5	C	FREE	
3105.59.00	Other	5	C	FREE	
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium	5	E	FREE	
3105.90.00	Other	5	C	FREE	
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				
3201.10.00	Quebracho extract	0	A	FREE	
3201.20.00	Wattle extract (acacia)	0	A	FREE	
3201.90	Other:				
3201.90.10	Oak or chestnut extracts	0	A	FREE	
3201.90.90	Other	0	A	FREE	
32.02	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING.				
3202.10.00	Synthetic organic tanning substances	0	A	FREE	
3202.90.00	Other	0	A	FREE	
32.03	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN.				
3203.00.10	Natural indigo	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3203.00.90	Other	0	A	FREE	
32.04	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.				
3204.11	Disperse dyes and preparations based thereon:				
3204.11.11	On a backing of polyolefins	0	A	15 %	
3204.11.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.11.13	On a backing of rubber	0	A	FREE	
3204.11.19	Other	0	A	FREE	
3204.11.90	Other	0	A	FREE	
3204.12	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon				
3204.12.11	On a backing of polyolefins	0	A	14 %	
3204.12.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.12.13	On a backing of rubber	0	A	FREE	
3204.12.19	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3204.12.90	Other	0	A	FREE	
3204.13	Basic dyes and preparations based thereon:				
3204.13.11	On a backing of polyolefins	0	A	14 %	
3204.13.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.13.13	On a backing of rubber	0	A	FREE	
3204.13.19	Other	0	A	FREE	
3204.13.90	Other	0	A	FREE	
3204.14	Direct dyes and preparations based thereon:				
3204.14.11	On a backing of polyolefins	0	A	15 %	
3204.14.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.14.13	On a backing of rubber	0	A	FREE	
3204.14.19	Other	0	A	FREE	
3204.14.90	Other	0	A	FREE	
3204.15	Vat dyes (including those usable in that state as pigments) and preparations based thereon				
3204.15.11	On a backing of polyolefins	0	A	15 %	
3204.15.12	On a backing of halogenated polyolefins	0	A	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3204.15.13	On a backing of rubber	0	A	FREE	
3204.15.19	Other	0	A	FREE	
3204.15.90	Other	0	A	FREE	
3204.16	Reactive dyes and preparations based thereon:				
3204.16.11	On a backing of polyolefins	0	A	14 %	
3204.16.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.16.13	On a backing of rubber	0	A	FREE	
3204.16.19	Other	0	A	FREE	
3204.16.90	Other	0	A	FREE	
3204.17	Pigments and preparations based thereon:				
3204.17.11	On a backing of polyolefins	0	A	14 %	
3204.17.12	On a backing of halogenated polyolefins	0	A	FREE	
3204.17.13	On a backing of rubber	0	A	FREE	
3204.17.19	Other	0	A	FREE	
3204.17.90	Other	0	A	FREE	
3204.19	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:				
3204.19.11	On a backing of polyolefins	0	A	14 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3206.19	Other:				
3206.11.90	Other	0	A	FREE	
3206.19.10	Powdered	0	A	FREE	
3206.19.21	On a backing of polyolefins	0	A	14 %	
3206.19.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.19.23	On a backing of rubber	0	A	FREE	
3206.19.29	Other	0	A	FREE	
3206.19.90	Other	0	A	FREE	
3206.20	Pigments and preparations based on chromium compounds:				
3206.20.10	Powdered	0	A	FREE	
3206.20.21	On a backing of polyolefins	0	A	14 %	
3206.20.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.20.23	On a backing of rubber	0	A	FREE	
3206.20.29	Other	0	A	FREE	
3206.20.90	Other	0	A	FREE	
3206.41	Ultramarine and preparations based thereon:				
3206.41.10	Powdered	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3206.41.21	On a backing of polyolefins	0	A	14 %	
3206.41.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.41.23	On a backing of rubber	0	A	FREE	
3206.41.29	Other	0	A	FREE	
3206.41.90	Other	0	A	FREE	
3206.42	Lithopone and other pigments and preparations based on zinc sulphide:				
3206.42.10	Powdered	0	A	FREE	
3206.42.21	On a backing of polyolefins	0	A	14 %	
3206.42.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.42.23	On a backing of rubber	0	A	FREE	
3206.42.29	Other	0	A	FREE	
3206.42.90	Other	0	A	FREE	
3206.49	Other:				
3206.49.10	Powdered	0	A	FREE	
3206.49.21	On a backing of polyolefins	0	A	14 %	
3206.49.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.49.23	On a backing of rubber	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3206.49.29	Other	0	A	FREE	
3206.49.30	Metallic powders used as pigments, excluding gold and silver	0	A	FREE	
3206.49.90	Other	0	A	FREE	
3206.50	Inorganic products of a kind used as luminophores:				
3206.50.10	Powdered	0	A	FREE	
3206.50.90	Other	0	A	FREE	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES.				
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	FREE	
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A	FREE	
3207.30.00	Liquid polishes (lustres) and similar preparations	0	A	FREE	
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
32.08	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER.				
3208.10	Based on polyesters:				
3208.10.11	Aerosols	15	G	6 %	
3208.10.11A	Only oven drying anti-rust enamel paints, for coating metal strips	0	A	6 %	
3208.10.11B	Only those put up in aerosol containers	15	E	6 %	
3208.10.12	For screen printing	-	A	FREE	
3208.10.19	Other	15	G	10 %	
3208.10.19A	Only oven drying anti-rust enamel paints, for coating metal strips	0	A	10 %	
3208.10.21	For leather	15	G	6 %	
3208.10.22	Insulating materials for electrical installations	15	G	11 %	
3208.10.23	For artists	15	G	11 %	
3208.10.24	For coating the inside of food containers	15	G	FREE	
3208.10.29	Other	15	G	10 %	
3208.10.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.10.29B	Only those put up in aerosol containers	15	E	10 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3208.90.12	For screen printing	15	G	FREE	
3208.90.19	Other	15	G	10 %	
3208.90.19A	Only epoxyphenolic paints and varnishes for sanitary use	0	A	10 %	
3208.90.21	For leather	15	G	6 %	
3208.90.22	Insulating materials for electrical installations	15	G	11 %	
3208.90.23	For artists	15	G	11 %	
3208.90.24	For coating the inside of food containers	-	A	FREE	
3208.90.29	Other	15	G	10 %	
3208.90.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.90.29B	Only epoxyphenolic paints and varnishes for sanitary use	0	A	10 %	
3208.90.30	Solutions as defined in note 4 to this Chapter, without pigmenting or colouring	0	A	FREE	
32.09	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM.				
3209.10	Based on acrylic or vinyl polymers:				
3209.10.11	For screen printing	15	H	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3209.10.19	Other	15	H	10 %	
3209.10.21	For leather	15	H	6 %	
3209.10.22	Insulating materials for electrical installations	15	H	11 %	
3209.10.23	For artists	15	H	11 %	
3209.10.29	Other	15	H	10 %	
3209.90	Other:				
3209.90.11	For screen printing	15	G	FREE	
3209.90.19	Other	15	G	10 %	
3209.90.21	For leather	15	G	6 %	
3209.90.22	Insulating materials for electrical installations	15	G	11 %	
3209.90.23	For artists	15	G	11 %	
3209.90.29	Other	15	G	10 %	
32.10	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER.				
3210.00.11	Water or distempers	15	E	10 %	
3210.00.19	Other	15	E	10 %	
3210.00.21	For leather	15	E	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3210.00.22	Insulating materials for electrical installations	15	E	10 %	
3210.00.23	For artists	15	E	11 %	
3210.00.29	Other	15	E	10 %	
3210.00.90	Other	15	E	6 %	
3210.00.90A	Only prepared water pigments of a kind used for finishing leather	0	A	6 %	
3211.00.00	PREPARED DRIERS	0	A	FREE	
32.12	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS; STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE.				
3212.10.00	Stamping foils	0	A	6 %	
3212.90	Other:				
3212.90.11	Of aluminium	5	E	FREE	
3212.90.19	Other	0	A	FREE	
3212.90.21	Dyes of the household type for dyeing textiles of a kind manufactured in Panama (excluding natural indigo for washing)	5	E	14 %	
3212.90.22	Dyes of the household type for dyeing footwear of a kind manufactured in Panama	5	E	14 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3212.90.23	Dyes of the household type not manufactured in Panama	5	E	6 %	
3212.90.29	Other	5	E	6 %	
3212.90.30	Laundry bluing (natural indigo)	5	E	11 %	
3212.90.90	Other	5	E	6 %	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS.				
3213.10	Colours in sets:				
3213.10.10	Sets of distempers (tempera paints)	5	E	6 %	
3213.10.20	Preparations suitable for children's amusement	5	E	6 %	
3213.10.90	Other	5	E	11 %	
3213.90	Other:				
3213.90.10	Artists' colours and preparations.	5	E	11 %	
3213.90.20	Distempers (tempera paints)	5	E	6 %	
3213.90.30	Preparations suitable for children's amusement	5	E	6 %	
3213.90.90	Other	5	E	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS AND THE LIKE.				
3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings				
3214.10.11	Of a kind used in building	0	A	6 %	
3214.10.11A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.12	Coachbuilders'	0	A	6 %	
3214.10.12A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.19	Other	0	A	6 %	
3214.10.19A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.21	Sealing wax for office use or for bottles in plates, sticks or similar forms	0	A	11 %	
3214.10.29	Other	0	A	6 %	
3214.10.31	Coachbuilders' surfacing preparations	5	E	6 %	
3214.10.39	Other	5	E	FREE	
3214.10.90	Other	0	A	6 %	
3214.90.00	Other	5	C	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.				
3215.11.00	Black	10	E	6 %	
3215.11.00A	Only for offset printing, retouching negatives for printing and screen-printing.	0	A	6 %	
3215.19.00	Other	10	H	15 %	
3215.19.00A	Only for offset printing, retouching negatives for printing and screen-printing.	0	A	15 %	
3215.90	Other:				
3215.90.10	Inks for tattooing (marking) animals	0	A	5 %	
3215.90.20	Ink for coding machines	0	A	FREE	
3215.90.90	Other	0	A	10 %	
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations				
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3301.12.00	Of orange	0	A	FREE	
3301.13.00	Of lemon	0	A	FREE	
3301.19.00	Other	0	A	FREE	
3301.24.00	Of peppermint (<i>Mentha piperita</i>)	0	A	FREE	
3301.25.00	Of other mints	0	A	FREE	
3301.29	Other:				
3301.29.10	Of vanilla	0	A	FREE	
3301.29.90	Other	0	A	FREE	
3301.30.00	Resinoids	0	A	FREE	
3301.90	Other:				
3301.90.10	Terpenic by-products of the deterpenation of essential oils	0	A	FREE	
3301.90.20	Aromatic aqueous distillates, put up for retail sale	0	A	10 %	
3301.90.31	Of a CIF value of less than USD 4,43 per litre.	0	A	15 %	
3301.90.39	Other (of a CIF value of USD 4,43 or more per litre)	0	A	10 %	
3301.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
33.02	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.				
3302.10	Of a kind used in the food or drink industries:				
3302.10.11	Bitters, tinctures and flavouring matter for the industrial preparation of alcoholic beverages	5	E	FREE	
3302.10.12	Concentrates for the industrial preparation of alcoholic beverages, with a non-alcoholic content higher than that permitted in drinkable products for retail sale	5	E	FREE	
3302.10.19	Other	5	E	FREE	
3302.10.91	Other preparations based on extracts of aromatic bitters, of an alcoholic strength by volume not exceeding 0,5 % vol, used to flavour alcoholic beverages	5	E	6 %	
3302.10.99	Other	5	E	FREE	
3302.90	Other:				
3302.90.10	Of a kind used in the tobacco industry	0	A	5 %	
3302.90.20	Of a kind used in the soap industry	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3302.90.30	Of a kind used in the perfume industry (perfumes, eau de cologne, orange flower water and the like)	5	C	FREE	
3302.90.90	Other	-	A	FREE	
33.03	PERFUMES AND TOILET WATERS.				
3303.00.11	Of a CIF value of less than USD 22,38 per litre.	15	A	14 %	
3303.00.19	Other (of a CIF value of USD 22,38 or more per litre)	15	A	5 %	
3303.00.21	Of a CIF value of less than USD 4,43 per litre.	15	A	14 %	
3303.00.29	Other (of a CIF value of USD 4,43 or more per litre)	15	A	5 %	
33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.				
3304.10.00	Lip make-up preparations	15	C	6 %	
3304.20	Eye make-up preparations				
3304.20.10	Eye-shadow of a CIF value of USD 30,00 or more per kilo gross	15	C	5 %	
3304.20.90	Other	15	C	6 %	
3304.30.00	Manicure or pedicure preparations	15	E	6 %	
3304.91	Powders, whether or not compressed:				
3304.91.10	Face powder of a CIF value of USD 30,00 or more per kilo gross	15	C	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3304.91.20	Body (talcum) powder of a CIF value of USD 10,00 or more per kilo gross	15	C	5 %	
3304.91.90	Other	15	C	6 %	
3304.99	Other:				
3304.99.11	Face creams of a CIF value of USD 15,00 or more per kilo gross	15	G	5 %	
3304.99.12	Body creams (for body and hands) of a CIF value of USD 10,00 or more per kilo gross, other than manicure and pedicure preparations	15	G	5 %	
3304.99.19	Other	15	G	6 %	
3304.99.20	Skin toners	15	G	11 %	
3304.99.30	Sunscreen or suntan preparations	15	G	8 %	
3304.99.90	Other	15	G	5 %	
33.05	PREPARATIONS FOR USE ON THE HAIR.				
3305.10	Shampoos:				
3305.10.10	Cream (paste, solid or semi-solid)	15	G	6 %	
3305.10.20	Liquid, whether or not medicated	15	G	6 %	
3305.20.00	Preparations for permanent waving or straightening	15	E	6 %	
3305.30.00	Hair lacquers	15	G	6 %	
3305.90	Other:				
3305.90.11	Pomades, perfumed	15	C	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3305.90.12	Pomades, not perfumed	15	C	6 %	
3305.90.19	Other	15	C	6 %	
3305.90.20	Dyes and bleaches used on the hair	15	C	6 %	
3305.90.90	Other	15	C	6 %	
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES.				
3306.10	Dentifrices:				
3306.10.10	Medicated	15	C	11 %	
3306.10.90	Other	15	C	15 %	
3306.20.00	Yarn used to clean between the teeth (dental floss)	15	E	3 %	
3306.90	Other:				
3306.90.10	Mouthwashes and dental rinses	15	C	14 %	
3306.90.20	Other preparations for freshening the breath	15	C	6 %	
3306.90.90	Other	15	C	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
33.07	PRE-SHAVE, SHAVING OR AFTERSHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES.				
3307.10	Pre-shave, shaving or aftershave preparations:				
3307.10.10	Shaving creams and foams	15	E	6 %	
3307.10.21	Based on denatured alcohols (e.g. Bay Rum, Menticol and the like)	15	E	5 %	
3307.10.22	Other lotions and eau de cologne of a CIF value of USD 4,43 or more per litre	15	E	5 %	
3307.10.29	Other lotions and eau de cologne	15	E	15 %	
3307.10.90	Other	15	E	11 %	
3307.20	Personal deodorants and anti-perspirants:				
3307.20.10	Of a CIF value of USD 15,00 or more per kilo gross	15	G	5 %	
3307.20.90	Other	15	G	15 %	
3307.30.00	Perfumed bath salts and other bath preparations	15	E	11 %	
3307.41.00	'Agarbatti' and other odoriferous preparations which operate by burning	15	E	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3307.49	Other:				
3307.49.10	Room deodorisers, sprays and the like presented in aerosol containers	15	C	15 %	
3307.49.90	Other	15	C	11 %	
3307.90	Other:				
3307.90.10	Wadding, felt and nonwovens, impregnated, coated or covered with perfume	15	E	5 %	
3307.90.20	Wadding, felt and nonwovens, impregnated, coated or covered with cosmetics	15	E	6 %	
3307.90.30	Depilatories	15	E	11 %	
3307.90.40	Toiletry preparations for animals, whether or not medicated	15	E	11 %	
3307.90.90	Other	15	E	11 %	
3307.90.90A	Only contact lens solutions or artificial eye solutions, including artificial tears	5	E	11 %	
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				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
34.01	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.				
3401.11	For cosmetic use (including medicated products):				
3401.11.10	Bath, beauty or scented soap, whether or not containing abrasives, deodorant soap, glycerine bath soap, whether or not containing bacteriostatic substances; organic surface-active preparations used as bath, beauty or deodorant soap, whether or not containing bacteriostatic substances	15	G	15 %	
3401.11.10A	Only medicated, other than disinfectant	5	G	15 %	
3401.11.10B	Only organic surface-active products and preparations for use as soap	10	G	15 %	
3401.11.20	For shaving	15	E	6 %	
3401.11.30	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	15	E	5 %	
3401.11.30A	Only medicated, other than disinfectant	5	G	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3401.11.40	Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent for cosmetic use	5	E	6 %	
3401.11.90	Other	15	G	6 %	
3401.11.90A	Only organic surface-active products and preparations for use as soap	10	G	6 %	
3401.19	Other:				
3401.19.10	Soaps and products used as soaps, for washing	15	G	15 %	
3401.19.20	Gelatinised, used as lubricating material	15	G	11 %	
3401.19.30	Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	15	G	6 %	
3401.19.40	With abrasives	15	G	15 %	
3401.19.90	Other	15	G	10 %	
3401.20	Soap in other forms:				
3401.20.10	In powder, flakes, shavings, granules or globules, other than for cosmetic use	15	G	15 %	
3401.20.20	For cosmetic use, whether or not containing bacteriostatic substances	15	G	15 %	
3401.20.30	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	15	G	5 %	
3401.20.30A	Only liquid soap, medicated (other than disinfectant)	5	G	5 %	
3401.20.90	Other	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3401.30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up in packings for retail sale, whether or not containing soap:				
3401.30.10	Cream, other than liquids	15	G	FREE	
3401.30.90	Other	15	G	15 %	
34.02	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS), AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.				
3402.11	Anionic:				
3402.11.10	For agricultural or veterinary use	0	A	FREE	
3402.11.21	Liquids or pastes	0	A	15 %	
3402.11.29	Other	0	A	15 %	
3402.11.90	Other	-	A	FREE	
3402.12	Cationic:				
3402.12.10	For agricultural or veterinary use	0	A	FREE	
3402.12.21	Liquids or pastes	0	A	15 %	
3402.12.29	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3402.12.90	Other	0	A	FREE	
3402.13	Non-ionic:				
3402.13.10	For agricultural or veterinary use	0	A	FREE	
3402.13.21	Liquids or pastes	0	A	15 %	
3402.13.29	Other	0	A	15 %	
3402.13.90	Other	0	A	FREE	
3402.19	Other:				
3402.19.10	For agricultural or veterinary use	0	A	FREE	
3402.19.21	Liquids or pastes	0	A	14 %	
3402.19.29	Other	0	A	15 %	
3402.19.90	Other	0	A	FREE	
3402.20	Preparations put up for retail sale:				
3402.20.11	Liquids, other than cleaning and de-greasing preparations for glass (glass windscreens or window glass) based on quaternary ammonium and other surface-active agents	15	G	15 %	
3402.20.12	In powder, flakes, shavings, granules and globules	15	G	15 %	
3402.20.13	Cleaning and de-greasing preparations for glass (glass windscreens or window glass) based on quaternary ammonium	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3402.20.19	Other	15	G	FREE	
3402.20.21	Preparations for pre-washing or soaking; bleaching agents for clothes	15	G	15 %	
3402.20.29	Other	15	G	FREE	
3402.20.30	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	G	15 %	
3402.20.90	Other	15	G	FREE	
3402.90	Other:				
3402.90.10	Adjuvants for dyeing and brightening of textiles	5	G	11 %	
3402.90.21	Liquids, other than in aerosols	15	G	15 %	
3402.90.22	In powder, flakes, shavings, granules and globules	15	G	15 %	
3402.90.29	Other	15	G	FREE	
3402.90.30	Auxiliary preparations for pre-washing or bleaching textile products	15	G	15 %	
3402.90.40	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	G	15 %	
3402.90.50	For agricultural or veterinary use	5	G	5 %	
3402.90.50A	Only washing preparations and cleaning preparations	15	G	5 %	
3402.90.90	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
34.03	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.				
3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	0	A	FREE	
3403.19	Other:				
3403.19.10	Lubricating oils for refrigeration compressors	0	A	6 %	
3403.19.20	Other lubricating greases	0	A	10 %	
3403.19.90	Other	0	A	11 %	
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	-	A	FREE	
3403.99	Other:				
3403.99.10	Lubricating oils for refrigeration compressors	0	A	6 %	
3403.99.20	Lubricating greases	0	A	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3403.99.90	Other	0	A	11 %	
34.04	ARTIFICIAL WAXES AND PREPARED WAXES.				
3404.20.00	Of poly(oxyethylene) (polyethylene glycol)	0	A	FREE	
3404.90.00	Other	0	A	FREE	
34.05	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04.				
3405.10.00	Polishes, creams and similar preparations for footwear or leather	15	E	15 %	
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E	15 %	
3405.30.00	Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E	11 %	
3405.40.00	Scouring pastes and powders and other scouring preparations	15	G	15 %	
3405.90	Other:				
3405.90.10	Waxes mixed with, dispersed in or dissolved in a liquid medium	15	E	FREE	
3405.90.20	Metal polishes	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3405.90.90	Other	15	E	15 %	
3405.90.90A	Only waxes containing solvents or emulsified, not containing other added substances	0	A	15 %	
34.06	CANDLES, TAPERS AND THE LIKE.				
3406.00.10	Birthday candles	15	H	10 %	
3406.00.90	Other	15	H	15 %	
34.07	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE).				
3407.00.10	Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5	C	5 %	
3407.00.20	Preparations known as "dental wax" or as "dental impression compounds"	5	C	6 %	
3407.00.30	Modelling pastes of a kind put up for children's amusement	5	C	6 %	
3407.00.90	Other	5	C	6 %	
35	Albuminoidal substances; modified starches; glues; enzymes				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES.				
3501.10.00	Casein	0	A	FREE	
3501.9	Other:				
3501.90.10	Casein glues	5	E	FREE	
3501.90.90	Other	5	E	FREE	
35.02	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80 % WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES.				
3502.11.00	Dried	0	A	FREE	
3502.19.00	Other	0	A	FREE	
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	0	A	15 %	
3502.90.00	Other	0	A	15 %	
35.03	GELATIN, WHETHER OR NOT IN SQUARE OR RECTANGULAR SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED, AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 35.01.				
3503.00.11	Gelatine-based jelly	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3503.00.12	Gelatine in powder or in flakes, not containing added sweetening matter or otherwise flavoured	0	A	FREE	
3503.00.19	Other	0	A	FREE	
3503.00.20	Isinglass and other glues of animal origin	15	E	FREE	
3503.00.90	Other	15	E	15 %	
3503.00.90A	Only gelatine and derivatives thereof	0	A	15 %	
35.04	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED.				
3504.00.10	Isolated soya proteins	0	A	6 %	
3504.00.20	Other preparations intended for consumption	0	A	6 %	
3504.00.90	Other	0	A	6 %	
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES.				
3505.10	Dextrins and other modified starches:				
3505.10.10	Dextrins	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3505.10.20	Inedible cassava (manioc) starch	5	E	10 %	
3505.10.30	Starches, esterified or etherified	0	A	FREE	
3505.10.40	Edible starches	5	E	FREE	
3505.10.90	Other	-	A	FREE	
3505.20.00	Glues	10	E	FREE	
35.06	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG.				
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	E	10 %	
3506.91.00	Glues based on polymers of headings 3901 to 3913 or on rubber	-	A	FREE	
3506.99.00	Other	15	C	FREE	
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3507.10.00	Rennet and concentrates thereof.	0	A	FREE	
3507.90	Other:				
3507.90.10	"Pure" enzymes (separate); enzymatic concentrates	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3507.90.21	Edible prepared enzymes	0	A	FREE	
3507.90.29	Other	0	A	FREE	
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations				
3601.00.00	PROPELLENT POWDERS.	0	A	11 %	
3602.00.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS.	10	E	11 %	
3602.00.00A	Only based on ammonium nitrate	15	E	11 %	
36.03	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.				
3603.00.10	Detonators for firearm cartridges	0	A	6 %	
3603.00.90	Other	0	A	11 %	
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS, AND OTHER PYROTECHNIC ARTICLES.				
3604.10	Fireworks:				
3604.10.10	Pyrotechnical toys	15	E	6 %	
3604.10.90	Other	15	E	14 %	
3604.90	Other:				
3604.90.10	Signalling devices	15	E	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3604.90.30	Underwater torches	15	E	6 %	
3604.90.90	Other	15	E	14 %	
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04.	15	E	15 %	
36.06	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.				
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette lighters or similar lighters and of a capacity not exceeding 300 cm ³	15	E	11 %	
3606.90	Other:				
3606.90.10	Ferro-cerium and other pyrophoric alloys in all forms	5	E	11 %	
3606.90.21	Metaldehyde (meta fuel) and hexamethylenetetramine (hexamine) put up in tablets, sticks or similar forms	15	E	6 %	
3606.90.29	Other	15	E	11 %	
3606.90.30	Textile tinder	15	E	11 %	
3606.90.90	Other	15	E	11 %	
37	Photographic or cinematographic goods				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITIZED, UNEXPOSED, WHETHER OR NOT IN PACKS.				
3701.10.00	For X-rays	0	A	11 %	
3701.20.00	Instant print film	10	E	5 %	
3701.30.00	Other plates and film, with any side exceeding 255 mm:	-	A	FREE	
3701.91.00	For colour photography (polychrome)	10	E	FREE	
3701.99.00	Other	10	E	FREE	
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITIZED, UNEXPOSED.				
3702.10.00	For X-rays	0	A	11 %	
3702.31	For colour photography (polychrome)				
3702.31.10	Instant print film	10	E	5 %	
3702.31.90	Other	10	E	5 %	
3702.32	Other, with silver halide emulsion:				
3702.32.10	For photography	10	E	FREE	
3702.32.20	Instant print film	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3702.32.90	Other, including microfilm	10	E	11 %	
3702.39	Other:				
3702.39.10	For photography	10	E	5 %	
3702.39.20	Industrial film and photomechanical film	10	E	FREE	
3702.39.30	Instant print film	10	E	5 %	
3702.39.90	Other, including microfilm	10	E	11 %	
3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):				
3702.41.10	For photography	10	E	5 %	
3702.41.20	Instant print film	10	E	5 %	
3702.41.90	Other	10	E	11 %	
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:				
3702.42.10	For photography	10	E	5 %	
3702.42.20	Instant print film	10	E	5 %	
3702.42.90	Other	10	E	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m:				
3702.43.10	For photography	10	C	5 %	
3702.43.20	Instant print film	10	E	5 %	
3702.43.90	Other	10	C	11 %	
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm:				
3702.44.10	For photography	10	C	5 %	
3702.44.20	Instant print film	10	E	5 %	
3702.44.90	Other	10	C	11 %	
3702.51.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	E	5 %	
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m	10	E	5 %	
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	E	5 %	
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	C	5 %	
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	5 %	
3702.56.00	Of a width exceeding 35 mm	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3702.91	Of a width not exceeding 16 mm:				
3702.91.10	For photography	10	E	5 %	
3702.91.90	Other	10	E	11 %	
3702.93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:				
3702.93.10	For photography	10	E	5 %	
3702.93.90	Other	10	E	11 %	
3702.94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:				
3702.94.10	For photography	10	E	5 %	
3702.94.90	Other	10	E	11 %	
3702.95	Of a width exceeding 35 mm:				
3702.95.10	For photography	10	E	5 %	
3702.95.90	Other	10	E	11 %	
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.				
3703.10.00	In rolls of a width exceeding 610 mm	10	E	FREE	
3703.20.00	Other, for colour photography (polychrome)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3703.90.00	Other	10	E	FREE	
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED.				
3704.00.10	Paper, paperboard and textiles, exposed but not developed	10	E	11 %	
3704.00.20	Cinematographic films	10	E	FREE	
3704.00.30	X-ray plates and film	10	E	11 %	
3704.00.90	Other	10	E	FREE	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM.				
3705.10.00	For offset reproduction	10	E	FREE	
3705.9	Other:				
3705.90.10	X-ray	10	E	11 %	
3705.90.90	Other	10	E	FREE	
37 06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK.				
3706.10	Of a width of 35 mm or more:				
3706.10.10	Filmed in the Republic of Panama	5	E	FREE	
3706.10.20	Educational; personal or private	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3706.10.91	For re-export, without being screened in the Republic of Panama	5	E	6 %	
3706.10.99	Other	5	E	6 %	
3706.90	Other:				
3706.90.10	Filmed in the Republic of Panama	5	E	FREE	
3706.90.20	Educational; personal or private	5	E	FREE	
3706.90.30	For re-export, without being screened in the Republic of Panama	5	E	6 %	
3706.90.91	Of a width not exceeding 8 mm	5	E	6 %	
3706.90.95	Of a width from 9 mm to 16 mm	5	E	6 %	
3706.90.99	Other	5	E	6 %	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE.				
3707.10.00	Sensitising emulsions	0	A	FREE	
3707.90	Other:				
3707.90.91	Toner	0	A	10 %	
3707.90.99	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
38	Miscellaneous chemical products				
38.01	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES.				
3801.10.00	Artificial graphite	0	A	FREE	
3801.20.00	Colloidal or semi-colloidal graphite	0	A	FREE	
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A	11 %	
3801.90.00	Other	0	A	11 %	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.				
3802.10.00	Activated carbon	0	A	FREE	
3802.90	Other:				
3802.90.10	Activated bauxite	0	A	6 %	
3802.90.90	Other	0	A	FREE	
3803.00.00	TALL OIL, WHETHER OR NOT REFINED.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03.	0	A	FREE	
38.05	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT.				
3805.10	Gum, wood or sulphate turpentine oils:				
3805.10.10	Turpentine	5	E	6 %	
3805.10.90	Other	5	E	FREE	
3805.90.00	Other	5	E	FREE	
38.06	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.				
3806.10.00	Rosin and resin acids	5	E	FREE	
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	E	FREE	
3806.30.00	Ester gums	0	A	FREE	
3806.90.00	Other	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
38.07	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH.				
3807.00.10	Wood tar and wood tar oils	0	A	6 %	
3807.00.20	Creosote; acetone oil; wood naphtha	0	A	FREE	
3807.00.31	Brewers'	0	A	11 %	
3807.00.39	Other	0	A	6 %	
3807.00.90	Other	0	A	11 %	
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS (FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS).				
3808.50.00	Goods mentioned in subheading note 1 to this Chapter:	5	G	5 %	
3808.50.00A	Only rodenticides	10	E	5 %	
3808.50.00B	Only disinfectants	15	G	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3808.50.00C	Only fungicides based on chromated copper arsenate, of a kind used for preserving wood, in containers holding 125 kg or more	0	A	5 %	
3808.50.00D	Only insecticides put up as pastilles or candles which operate by burning, and fly-papers	10	E	5 %	
3808.50.00E	Only other insecticides (other than insecticides put up as pastilles or candles which operate by burning, and fly-papers)	5	E	5 %	
3808.91	Insecticides				
3808.91.10	For agricultural use	5	G	FREE	
3808.91.20	Paper impregnated with insecticides	5	G	6 %	
3808.91.20A	Only fly-papers	10	E	6 %	
3808.91.91	Coils or wicks which operate by burning	10	E	9 %	
3808.91.92	Fly-papers	10	E	6 %	
3808.91.99	Other	5	G	10 %	
3808.92	Fungicides:				
3808.92.10	For agricultural use	5	G	FREE	
3808.92.20	For livestock	5	G	FREE	
3808.92.90	Other	-	A	FREE	
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators	5	G	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3808.94	Disinfectants				
3808.94.10	For agricultural use	15	G	FREE	
3808.94.20	For livestock	15	G	FREE	
3808.94.91	Based on surface-active agents of quaternary ammonium, pine oil or other odoriferous substances, put up for retail sale	15	E	15 %	
3808.94.92	Concentrated active bases, not put up for retail sale, put up in packings holding 190 kg or more	15	G	FREE	
3808.94.99	Other	15	G	15 %	
3808.99	Other:				
3808.99.11	For agricultural use	10	G	FREE	
3808.99.12	Glue-coated traps, whether or not containing toxic substances	10	G	6 %	
3808.99.19	Other	10	G	6 %	
3808.99.91	For agricultural use	5	G	FREE	
3808.99.92	For livestock	5	G	FREE	
3808.99.99	Other	5	G	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
38.09	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3809.10.00	With a basis of amylaceous substances	5	E	FREE	
3809.91.00	Of a kind used in the textile or like industries	5	C	FREE	
3809.92.00	Of a kind used in the paper or like industries	5	E	FREE	
3809.93.00	Of a kind used in the leather or like industries	5	E	6 %	
38.10	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS.				
3810.10	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:				
3810.10.11	In acid-based solutions	0	A	FREE	
3810.10.19	Other	0	A	FREE	
3810.10.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3810.90.00	Other	0	A	FREE	
38.11	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS.				
3811.11	Based on lead compounds:				
3811.11.10	For mixing with motor spirit	5	C	6 %	
3811.11.90	Other	5	C	6 %	
3811.19	Other:				
3811.19.10	For mixing with motor spirit	5	C	6 %	
3811.19.90	Other	5	C	6 %	
3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals	0	A	FREE	
3811.29.00	Other	0	A	FREE	
3811.90.00	Other	5	C	6 %	
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICIZERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3812.10.00	Prepared rubber accelerators	0	A	FREE	
3812.20.00	Compound plasticisers for rubber or plastics	5	E	11 %	
3812.30.00	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0	A	FREE	
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES.	0	A	11 %	
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS.				
3814.00.10	Organic composite solvents and thinners for the goods of Chapter 32	5	E	FREE	
3814.00.90	Other	0	A	11 %	
3814.00.90A	Only solvents and thinners	5	E	11 %	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3815.11.00	With nickel or nickel compounds as the active substance	0	A	FREE	
3815.12.00	With precious metal or precious-metal compounds as the active substance	0	A	FREE	
3815.19.00	Other	0	A	FREE	
3815.90.00	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01.	0	A	FREE	
38.17	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02.				
3817.00.10	Mixed alkylbenzenes	0	A	FREE	
3817.00.20	Mixed alkyl naphthalenes	0	A	FREE	
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS.	0	A	FREE	
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	10	C	11 %	
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS.	5	E	11 %	
3821.00.00	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS.	-	A	FREE	
38.22	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3822.00.10	Strips for determining capillary blood glucose levels and glucose or acetone levels in urine	0	A	FREE	
3822.00.90	Other	0	A	FREE	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS.				
3823.11.00	Stearic acid	0	A	10 %	
3823.12.00	Oleic acid	0	A	FREE	
3823.13.00	Tall oil fatty acids	0	A	FREE	
3823.19	Other:				
3823.19.10	Fatty acids for the preparation of animal feed	0	A	10 %	
3823.19.20	Behenic acid	0	A	FREE	
3823.19.90	Other	0	A	15 %	
3823.70	Industrial fatty alcohols:				
3823.70.10	Of a waxy character	0	A	FREE	
3823.70.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
38.24	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS FOR THE CHEMICAL OR ALLIED INDUSTRIES, INCLUDING MIXTURES OF NATURAL PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3824.10.00	Prepared binders for foundry moulds or cores	0	A	FREE	
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	0	A	FREE	
3824.40	Prepared additives for cements, mortars or concretes:				
3824.40.10	Microsilica hydration-control agents and rust inhibitors	0	A	FREE	
3824.40.90	Other	0	A	10 %	
3824.50.00	Non-refractory mortars and concretes	0	A	FREE	
3824.60.00	Sorbitol other than of subheading 2905.44	0	A	15 %	
3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)				
3824.71.10	Azeotropes of the kind defined in additional Note No 1 to Chapter 38	0	A	11 %	
3824.71.80	Other azeotropes of the kind defined in additional Note No 2 to Chapter 38	0	A	5 %	
3824.71.90	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A	11 %	
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)	0	A	11 %	
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0	A	5 %	
3824.75.00	Containing carbon tetrachloride	10	E	7 %	
3824.76.00	Containing 1,1,1-trichloroethane (methylchloroform)	10	E	7 %	
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane	0	A	11 %	
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0	A	7 %	
3824.79	Other:				
3824.79.10	Azeotropes	0	A	11 %	
3824.79.90	Other	0	A	11 %	
3824.81.00	Containing oxirane (ethylene oxide)	10	E	7 %	
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10	E	7 %	
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate	10	E	7 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.90	Other:				
3824.90.10	Anti-scaling preparations, anti-rust preparations	10	E	15 %	
3824.90.20	Water-insoluble petroleum sulfonates	10	E	6 %	
3824.90.30	Additives to harden varnishes or glues	0	A	FREE	
3824.90.40	Ink removers; stencil correctors; correction fluids	0	A	11 %	
3824.90.50	Compounded extenders for paints	10	E	FREE	
3824.90.60	Copying pastes with a basis of gelatine for coating printing machine rollers, colloidal alumina	10	E	FREE	
3824.90.70	Naphthenic acids, their water-insoluble salts and their esters	0	A	FREE	
3824.90.91	Fusel oil	10	E	6 %	
3824.90.92	Dippel's oil	10	E	6 %	
3824.90.93	Salt for curing or salting	10	E	6 %	
3824.90.94	De-horning chemicals	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.90.95	Mineral oil containing silica; thickeners distilled from petroleum; monomorillonite with organic coating; 40 % chlorinated paraffin; 70 % chlorinated paraffin; preparations with a basis of benzoyl peroxide; colloidal magnesium-aluminium silicate; sodium aluminosilicate; emulsifiers; cleaning solutions not containing surface-active agents; emulsifying salts; foam inhibitors; chemical preparations for the manufacture of inks not put up for retail sale; naphthenic acids, their water-insoluble salts and their esters	10	E	FREE	
3824.90.97	Titanates in organic solvents	10	E	FREE	
3824.90.99	Other	10	E	7 %	
3824.90.99A	Only preparations for rubber or plastics, not elsewhere specified or included	0	A	7 %	
3824.90.99B	Only gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A	7 %	
3824.90.99C	Only preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A	7 %	
3824.90.99D	Only additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A	7 %	
3824.90.99E	Only other inorganic preparations, including mixtures of trace elements	0	A	7 %	
3824.90.99F	Only fluids with a basis of diphenyl for use as refrigerants	0	A	7 %	
3824.90.99G	Only articles producing a lighting effect for signalling and safety purposes	0	A	7 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.				
3825.10.00	Municipal waste	10	E	7 %	
3825.20.00	Sewage sludge	10	E	7 %	
3825.30.00	Clinical waste	10	E	7 %	
3825.41.00	Halogenated	10	E	11 %	
3825.49.00	Other	10	E	11 %	
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	E	11 %	
3825.61.00	Mainly containing organic constituents	10	E	11 %	
3825.69	Other:				
3825.69.10	Ammoniacal gas liquors and spent oxide	10	E	6 %	
3825.69.20	Antibiotics manufacturing waste	10	E	FREE	
3825.69.90	Other	10	E	11 %	
3825.90.00	Other	10	E	7 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF.				
39.01	POLYMERS OF ETHYLENE, IN PRIMARY FORMS.				
3901.10	Polyethylene having a specific density of less than 0.94:				
3901.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.10.90	Other	0	A	FREE	
3901.20	Polyethylene having a specific density of 0.94 or more:				
3901.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.20.90	Other	0	A	FREE	
3901.30	Ethylene-vinyl acetate copolymers				
3901.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.30.90	Other	0	A	FREE	
3901.90	Other:				
3901.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.90.90	Other	0	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3903.11.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.11.90	Other	0	A	FREE	
3903.19	Other:				
3903.19.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.19.90	Other	0	A	FREE	
3903.20	Styrene-acrylonitrile (SAN) copolymers:				
3903.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.20.90	Other	0	A	FREE	
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers:				
3903.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.30.90	Other	0	A	FREE	
3903.90	Other:				
3903.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.				
3904.10	Poly (vinyl chloride), not mixed with any other substances:				
3904.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.10.90	Other	0	A	FREE	
3904.21	Non-plasticised:				
3904.21.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	-	A	FREE	
3904.21.90	Other	-	A	FREE	
3904.22	Plasticised				
3904.22.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.22.90	Other	-	A	FREE	
3904.30	Vinyl chloride-vinyl acetate copolymers:				
3904.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.30.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3904.40	Other vinyl chloride copolymers :				
3904.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.40.90	Other	0	A	FREE	
3904.50	Vinylidene chloride polymers:				
3904.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.50.90	Other	0	A	FREE	
3904.61	Polytetrafluoroethylene:				
3904.61.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.61.90	Other	0	A	FREE	
3904.69	Other:				
3904.69.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.69.90	Other	0	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3905.91.90	Other	0	A	FREE	
3905.99	Other:				
3905.99.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3905.99.90	Other	0	A	FREE	
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS.				
3906.10	Poly(methyl methacrylate):				
3906.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3906.10.90	Other	0	A	FREE	
3906.90	Other:				
3906.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3906.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.07	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.				
3907.10	Polyacetals:				
3907.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.10.90	Other	0	A	FREE	
3907.20	Other polyethers:				
3907.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.20.90	Other	0	A	FREE	
3907.30	Epoxy resins:				
3907.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.30.90	Other	0	A	FREE	
3907.40	Polycarbonates:				
3907.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3907.40.90	Other	0	A	FREE	
3907.50	Alkyd resins:				
3907.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	-	A	FREE	
3907.50.90	Other	-	A	FREE	
3907.60	Poly(ethylene terephthalate)				
3907.60.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.60.90	Other	0	A	FREE	
3907.70.00	Poly(lactic acid)	0	A	FREE	
3907.91	Unsaturated:				
3907.91.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	-	A	FREE	
3907.91.90	Other	-	A	FREE	
3907.99	Other:				
3907.99.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	-	A	FREE	
3907.99.90	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.08	POLYAMIDES IN PRIMARY FORMS.				
3908.10	Polyamide-6, -11, -12, -6, 6, -6, 9, -6,10 or -6,12:				
3908.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3908.10.90	Other	0	A	FREE	
3908.90	Other:				
3908.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3908.90.90	Other	0	A	FREE	
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.				
3909.10	Urea resins; thiourea resins:				
3909.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.10.90	Other	0	A	FREE	
3909.20	Melamine resins				
3909.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3909.20.90	Other	0	A	FREE	
3909.30	Other amino-resins				
3909.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.30.90	Other	0	A	FREE	
3909.40	Phenolic resins:				
3909.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.40.90	Other	0	A	FREE	
3909.50	Polyurethanes:				
3909.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.50.90	Other	0	A	FREE	
39.10	SILICONES IN PRIMARY FORMS.				
3910.00.11	Silicone rubber	0	A	FREE	
3910.00.19	Other	0	A	FREE	
3910.00.91	Silicone rubber	0	A	FREE	
3910.00.99	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.11	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:				
3911.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3911.10.90	Other	0	A	FREE	
3911.90	Other:				
3911.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3911.90.90	Other	0	A	FREE	
39.12	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3912.11.00	Non-plasticised	0	A	FREE	
3912.12.00	Plasticised	0	A	FREE	
3912.20	Cellulose nitrates (including collodions):				
3912.20.10	Collodions and celloidin	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3912.20.20	Celluloid	0	A	6 %	
3912.20.90	Other	0	A	FREE	
3912.31.00	Carboxymethylcellulose and its salts	0	A	FREE	
3912.39.00	Other	0	A	FREE	
3912.90.00	Other	0	A	FREE	
39.13	NATURAL POLYMERS (FOR EXAMPLE ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3913.10.00	Alginic acid, its salts and esters	0	A	FREE	
3913.90	Other:				
3913.90.10	Chemical derivatives of natural rubber	0	A	FREE	
3913.90.90	Other	0	A	FREE	
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS.	0	A	FREE	
39.15	WASTE, PARINGS AND SCRAP, OF PLASTIC.				
3915.10.00	Of polymers of ethylene	0	A	FREE	
3915.20.00	Of polymers of styrene	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3915.30.00	Of polymers of vinyl chloride	0	A	FREE	
3915.90.00	Of other plastics	0	A	FREE	
39.16	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER, OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.				
3916.10	Of polymers of ethylene:				
3916.10.10	Corrugated roofing sheets	15	G	10 %	
3916.10.10A	Exclusively flexible, of a thickness not exceeding 0,10 mm, neither printed nor metallised	0	A	10 %	
3916.10.10B	Exclusively other flexible products made of polyethylene	15	H	10 %	
3916.10.90	Other	0	A	6 %	
3916.10.90A	Exclusively monofilaments	5	E	6 %	
3916.20	Of polymers of vinyl chloride:				
3916.20.10	Vinyl cords for screens and windows	0	A	12 %	
3916.20.20	Corrugated roofing sheets	0	A	10 %	
3916.20.20A	Exclusively flexible, of a thickness exceeding 400 microns	10	G	10 %	
3916.20.90	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3916.90	Of other plastics:				
3916.90.10	Corrugated roofing sheets	0	A	10 %	
3916.90.90	Other	0	A	6 %	
3916.90.90A	Exclusively monofilaments (other than nylon)	5	E	6 %	
39.17	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC.				
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials:				
3917.10.10	Sausage casings	0	A	FREE	
3917.10.90	Other	0	A	FREE	
3917.21	Of polymers of ethylene:				
3917.21.11	For "Tetra pack" containers	15	E	FREE	
3917.21.19	Other	15	E	15 %	
3917.21.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.21.30	Specially for irrigation systems	15	E	FREE	
3917.21.90	Other	15	E	11 %	
3917.22	Of polymers of propylene				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3917.22.11	For "Tetra pack" containers	15	E	FREE	
3917.22.19	Other	15	E	15 %	
3917.22.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.22.30	Specially for irrigation systems	15	E	FREE	
3917.22.90	Other	15	E	10 %	
3917.23	Of polymers of vinyl chloride:				
3917.23.11	For "Tetra pack" containers	15	E	FREE	
3917.23.19	Other	15	E	15 %	
3917.23.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.23.30	Specially for irrigation systems	15	E	FREE	
3917.23.90	Other	5	E	10 %	
3917.23.90A	Exclusively tubes made of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallised, with an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	E	10 %	
3917.29	Of other plastics:				
3917.29.11	For "Tetra pack" containers	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3917.29.19	Other	15	E	15 %	
3917.29.20	Specially for irrigation systems	15	E	FREE	
3917.29.90	Other	15	E	11 %	
3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:				
3917.31.10	Fitted with threaded ends for connection ("hosepipes")	5	E	FREE	
3917.31.90	Other	5	E	6 %	
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings:				
3917.32.10	Sausage casings	0	A	FREE	
3917.32.20	Specially for irrigation systems	-	A	FREE	
3917.32.90	Other	5	E	6 %	
3917.32.90A	Exclusively casings of poly(vinylidene chloride) (PVDC), printed	0	A	6 %	
3917.32.90B	Exclusively tubes (hoses) made of polyethylene, with an external diameter no less than 12,5 mm but no more than 51 mm (other than strips fitted with drip emitters for drip irrigation systems)	15	E	6 %	
3917.32.90C	Exclusively tubes (hoses) made of poly(vinyl chloride) (PVC), with an external diameter of no less than 12,5 mm but no more than 51 mm	15	E	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3917.33	Other, not reinforced or otherwise combined with other materials, with fittings				
3917.33.10	Specially for irrigation systems	-	A	FREE	
3917.33.90	Other	5	E	11 %	
3917.33.90A	Exclusively tubes (hoses) made of polyethylene or of poly(vinyl chloride) (PVC) with an external diameter of 12,5 mm or more but no more than 51 mm	15	E	11 %	
3917.39	Other:				
3917.39.10	With fittings	5	E	11 %	
3917.39.91	Sausage casings	5	E	FREE	
3917.39.92	Specially for irrigation systems	5	E	FREE	
3917.39.99	Other	5	E	6 %	
3917.40.00	Fittings	-	A	FREE	
39.18	FLOOR COVERINGS MADE OF PLASTIC, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS MADE OF PLASTIC, AS DEFINED IN NOTE 9 TO THIS CHAPTER.				
3918.10	Of polymers of vinyl chloride:				
3918.10.10	Slabs, floor tiles and other tiles	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3918.10.20	Other floor coverings, in rolls	10	E	6 %	
3918.10.90	Other	10	E	6 %	
3918.90	Of other plastics:				
3918.90.10	Slabs, floor tiles and other tiles	10	E	5 %	
3918.90.20	Other floor coverings, in rolls	10	E	6 %	
3918.90.90	Other	10	E	5 %	
39.19	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS.				
3919.10	In rolls of a width not exceeding 20 cm				
3919.10.10	For electrical use	15	E	5 %	
3919.10.10A	Exclusively of a width not exceeding 10 cm	10	E	5 %	
3919.10.90	Other	15	E	15 %	
3919.10.90A	Exclusively of a width not exceeding 10 cm	10	E	15 %	
3919.90	Other:				
3919.90.10	Polypropylene in rolls	0	A	FREE	
3919.90.20	Polypropylene in sheets larger than 19" x 25"	0	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3920.20.90A	Exclusively flexible laminates, reinforced or intermixed with other polymers, neither printed nor metallised	5	G	6 %	
3920.20.90B	Exclusively flexible, not printed, metallised	5	H	6 %	
3920.20.90C	Exclusively flexible, printed	10	H	6 %	
3920.30	Of polymers of styrene:				
3920.30.10	In rolls, not printed	5	G	FREE	
3920.30.90	Other	10	G	15 %	
3920.30.90A	Exclusively sheets or plates	15	H	15 %	
3920.43.00	Containing no less than 6 % plasticisers by weight	-	A	FREE	
3920.49.00	Other	-	A	FREE	
3920.51	Of poly(methyl methacrylate)				
3920.51.10	Diffuser sheets of the kind used in suspended ceilings	5	G	14 %	
3920.51.10A	Exclusively with a thickness of 1 mm or more but not exceeding 40 mm	10	G	14 %	
3920.51.90	Other	5	G	10 %	
3920.51.90A	Exclusively with a thickness of 1 mm or more but not exceeding 40 mm	10	G	10 %	
3920.59	Of other:				
3920.59.10	Diffuser sheets of a kind used in suspended ceilings	5	G	14 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3920.59.90	Other	5	G	FREE	
3920.61.00	Of polycarbonates	5	G	FREE	
3920.62.00	Of poly(ethylene terephthalate)	-	A	FREE	
3920.63.00	Of unsaturated polyesters	0	A	FREE	
3920.69.00	Of other polyesters	0	A	FREE	
3920.71	Of regenerated cellulose:				
3920.71.10	Printed	10	G	11 %	
3920.71.20	Not printed, with a thickness of up to 0,25 mm	-	A	FREE	
3920.71.90	Other	-	A	FREE	
3920.73.00	Of cellulose acetate	0	A	6 %	
3920.79.00	Of other cellulose derivatives	0	A	6 %	
3920.91.00	Of poly(vinyl butyral)	5	G	FREE	
3920.92.00	Of polyamides	-	A	FREE	
3920.93.00	Of amino-resins	5	G	FREE	
3920.94.00	Of phenolic resins	5	G	FREE	
3920.99	Of other plastics:				
3920.99.10	Teflon tape (polytetrafluorethylene)	0	A	6 %	
3920.99.90	Other	0	A	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC.				
3921.11	Of polymers of styrene:				
3921.11.10	Scouring sponges	5	E	11 %	
3921.11.90	Other	5	E	FREE	
3921.12	Of polymers of vinyl chloride:				
3921.12.10	Scouring sponges	10	E	11 %	
3921.12.90	Other	10	E	FREE	
3921.13	Of polyurethanes:				
3921.13.10	Pot scourers	5	E	11 %	
3921.13.20	Other flexible sponge sheets	5	E	14 %	
3921.13.90	Other	5	E	FREE	
3921.14	Of regenerated cellulose:				
3921.14.10	Pot scourers	0	A	11 %	
3921.14.20	Printed sheets	0	A	11 %	
3921.14.90	Sheets, not printed, up to 0,25 mm in thickness	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3921.19	Of other plastics:				
3921.19.10	Scouring sponges	5	E	11 %	
3921.19.90	Other	-	A	FREE	
3921.90	Other:				
3921.90.10	Hardened, rigid sheets and plates made of laminated paper fibres (Formica sheets)	10	E	FREE	
3921.90.20	Sheets and panels of resin agglomerates containing mineral materials other than glass fibre	5	E	FREE	
3921.90.30	Translucent sheets made of resin and glass fibre suitable for roofing, flat or corrugated	5	E	11 %	
3921.90.90	Other	-	A	FREE	
39.22	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, MADE OF PLASTIC.				
3922.10	Baths, shower-baths, sinks and wash-basins:				
3922.10.11	For babies	15	E	6 %	
3922.10.12	Other, of glass fibre agglomerated with plastic resins	15	E	6 %	
3922.10.19	Other	15	E	6 %	
3922.10.20	Wash-basins (sinks), not portable	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3922.10.90	Other	15	E	10 %	
3922.10.90A	Exclusively sinks	10	E	10 %	
3922.20.00	Lavatory seats and covers	10	E	6 %	
3922.90.00	Other	10	E	10 %	
39.23	ARTICLES FOR THE CONVEYANCE OR PACKAGING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, MADE OF PLASTIC.				
3923.10	Boxes, cases, crates and similar articles:				
3923.10.10	Boxes with divisions for bottles	10	C	15 %	
3923.10.20	Buckets and washbowls	10	C	15 %	
3923.10.30	Insulated cool boxes	10	C	15 %	
3923.10.40	Cages for transporting chickens, baskets for transporting chicks	10	C	FREE	
3923.10.50	Boxes, cases and crates for transporting edible fruit, vegetables, plants, roots and tubers	10	C	FREE	
3923.10.90	Other	10	C	15 %	
3923.21	Of polymers of ethylene:				
3923.21.10	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3923.21.20	Security bags with self-adhesive strip closure ensuring the inviolability of the contents	10	C	10 %	
3923.21.30	Silo bags or other bags used for ensilage (other than bags for refuse or gardening waste)	10	C	FREE	
3923.21.90	Other	10	C	15 %	
3923.21.90A	Exclusively aseptic bags laminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A	15 %	
3923.29	Of other plastics:				
3923.29.10	Of a type used in microwave ovens	10	E	15 %	
3923.29.20	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	-	A	FREE	
3923.29.30	Security bags with self-adhesive strip closure ensuring the inviolability of the contents	10	E	10 %	
3923.29.40	Silo bags or other bags used for ensilage (other than bags for refuse or gardening waste)	10	E	FREE	
3923.29.90	Other	10	E	15 %	
3923.30	Carboys, bottles, flasks and similar articles:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3923.30.10	Transparent carboys made of polycarbonate or PET, with raised print specifying that they are exclusively for water, with a capacity of 5 gallons (19 litres)	10	E	FREE	
3923.30.20	Babies' feeding bottles	10	E	6 %	
3923.30.30	Feeding bottles for rearing calves	10	E	5 %	
3923.30.40	Sterilised carboys	10	E	FREE	
3923.30.50	Bottles, flasks and similar articles for cosmetics	10	E	FREE	
3923.30.60	Preforms made of PET	5	C	FREE	
3923.30.90	Other	10	E	15 %	
3923.30.90A	Exclusively insulated containers other than vacuum containers	5	E	15 %	
3923.30.90B	Exclusively containers with adhesive covers, tear tab openings or perforatable closures	5	E	15 %	
3923.40.00	Spools, cops, bobbins and similar supports	-	A	FREE	
3923.50	Stoppers, lids, caps and other closures:				
3923.50.10	Press-on lids, thermoformed printed lids, closed by a security strip, "push & pull" dispensing lids and caps for ketchup bottles	10	C	FREE	
3923.50.20	Heat-shrinkable plastic strips for sealing bottles	10	C	FREE	
3923.50.30	Ring-pulls for carbonated beverage and beer packaging (six-pack type)	10	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3923.50.40	Stoppers, lids, caps and other closures for cosmetics; cone-shaped stoppers bearing printed logo, in particular for packaging of liquid bleaches in 38-mm, 33-mm and 28-mm sizes; and reducing lids	-	A	FREE	
3923.50.90	Other	10	C	15 %	
3923.50.90A	Exclusively pouring stoppers, whether or not threaded; "roll-on" spheres, whether or not with the neck of the container; threaded lids with safety strip	0	A	15 %	
3923.50.90B	Exclusively dropper-type threaded lids and press-on lids with safety strip	10	E	15 %	
3923.90	Other:				
3923.90.10	School lunch boxes	10	E	7 %	
3923.90.21	With a capacity of 48 units	5	E	FREE	
3923.90.29	Other	5	E	10 %	
3923.90.30	Sterilising trays	10	E	FREE	
3923.90.40	PET containers with a capacity of 2,5 gallons	10	E	FREE	
3923.90.50	Flexible tubular containers	10	E	FREE	
3923.90.60	Containers for cosmetics	10	E	FREE	
3923.90.70	Other containers for transporting edible fruit, vegetables, plants, roots and tubers	10	E	FREE	
3923.90.90	Other	10	E	10 %	
3923.90.90A	Exclusively fastenings for containers (for example for "six-packs")	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, MADE OF PLASTIC.				
3924.10	Tableware and kitchenware:				
3924.10.10	Disposable plates	15	E	15 %	
3924.10.20	Disposable cups of 6 to 14 ounces	15	E	15 %	
3924.10.30	Disposable spoons and forks	15	E	15 %	
3924.10.40	Decorative trays, containers with "Tupperware" type press-on lids	15	E	15 %	
3924.10.51	For "Tetra pack" containers	15	E	FREE	
3924.10.59	Other	15	E	15 %	
3924.10.60	Table linen articles	15	E	6 %	
3924.10.70	Cool boxes	15	E	15 %	
3924.10.80	Tableware and kitchenware	15	E	10 %	
3924.10.90	Other	15	E	10 %	
3924.10.90A	Exclusively handles	5	E	10 %	
3924.90	Other:				
3924.90.11	Clothes pegs	15	C	15 %	
3924.90.12	Clothes hangers	15	C	15 %	
3924.90.13	Water buckets and washbowls	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3924.90.15	Rubbish bins and waste paper baskets, laundry baskets and similar items	15	C	10 %	
3924.90.16	Sponges and scourers	15	C	11 %	
3924.90.19	Other	15	C	10 %	
3924.90.21	Soap dishes, towel rails, toilet paper holders and similar articles, other than built-in or permanent fixtures	15	C	10 %	
3924.90.29	Other	15	C	6 %	
3924.90.90	Other	15	C	6 %	
3924.90.90A	Exclusively teats for feeding bottles	10	E	6 %	
39.25	BUILDING ARTICLES MADE OF PLASTIC, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
3925.10.00	Reservoirs, tanks, vats and similar containers, with a capacity exceeding 300 litres	0	A	3 %	
3925.20.00	Doors, windows and their frames and thresholds	15	E	10 %	
3925.30	Shutters, blinds (including Venetian blinds) and similar articles, and parts thereof:				
3925.30.10	Screens and sheets made of plastic suitable for protecting against insects	15	E	FREE	
3925.30.20	Vinyl cords for screens and windows	15	E	10 %	
3925.30.31	Blinds, including Venetian blinds	15	E	11 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3925.30.39	Parts	15	E	FREE	
3925.30.40	Curtains for cold rooms	15	E	3 %	
3925.30.90	Other	15	E	6 %	
3925.90	Other:				
3925.90.10	Soap dishes, towel rails, toilet paper holders and similar articles that are used in bathrooms, toilets or kitchens and are designed to be permanently attached or built in during construction	10	C	6 %	
3925.90.20	Bars, rods, sticks, profiles, mouldings and beadings	10	C	FREE	
3925.90.40	PVC sheets shaped like wooden tongue-and-groove boards	10	C	10 %	
3925.90.50	Translucent plastic sheets containing glass fibre, flat or corrugated	10	C	10 %	
3925.90.60	Acrylic sheets	10	C	10 %	
3925.90.70	Floors and grids (grates) for pig pens	10	C	3 %	
3925.90.90	Other	10	C	6 %	
3925.90.90A	Exclusively front plates for electrical switches and sockets	10	E	6 %	
3925.90.90B	Exclusively channels and fittings therefor for electrical installations	0	A	6 %	
39.26	OTHER ARTICLES MADE OF PLASTIC AND ARTICLES MADE OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14.				
3926.10.00	Office or school supplies	15	E	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3926.10.00A	Exclusively erasers	10	E	6 %	
3926.20	Articles of apparel and clothing accessories, including gloves, mittens and mitts:				
3926.20.11	Cloaks	15	E	5 %	
3926.20.19	Other	15	E	5 %	
3926.20.21	Workers' protective clothing	15	E	6 %	
3926.20.29	Other	15	E	6 %	
3926.20.30	Belts	15	E	6 %	
3926.20.90	Other	15	E	11 %	
3926.30.00	Fittings for furniture, coachwork or the like	10	E	FREE	
3926.40.00	Statuettes and other ornaments	15	E	5 %	
3926.90	Other:				
3926.90.11	Of transmission:	0	A	FREE	
3926.90.19	Other	0	A	FREE	
3926.90.21	Washers, gaskets (packing)	5	E	FREE	
3926.90.29	Other	15	E	FREE	
3926.90.30	Diving suits and respirators, including ear muffs	0	A	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3926.90.40	Laboratory or pharmaceutical articles, whether or not graduated or calibrated	0	A	3 %	
3926.90.50	Seat covers and protective linings for furniture and vehicles	15	E	15 %	
3926.90.60	Hand fans	15	E	6 %	
3926.90.70	Geomembranes and geogrids for filtering or containing earth or for agricultural use	15	E	FREE	
3926.90.80	Accessories for decorative panels or racks (for exhibitors); special clothes hangers (used in commercial premises)	15	E	5 %	
3926.90.91	Moulded flexible foam for making chairs	15	E	FREE	
3926.90.92	Meshes for ponds	15	E	FREE	
3926.90.93	Air curtains for cold rooms	15	E	3 %	
3926.90.94	Bow ties, shapers, stays, clips for attaching labels	15	E	FREE	
3926.90.95	Boot and shoe lasts	0	A	FREE	
3926.90.96	Drinking and feeding troughs for animals	15	E	3 %	
3926.90.97	Plastic meshes for candle holders	15	E	FREE	
3926.90.98	Rooting and germinating trays and support or anchor clamps for horticultural use	0	A	FREE	
3926.90.99	Other	15	E	6 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3926.90.99A	Exclusively fittings for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	E	6 %	
3926.90.99B	Exclusively printed labels, metallised in a bath of aluminium and backed with paper	5	E	6 %	
3926.90.99C	Exclusively reflecting articles for road and safety signs	5	E	6 %	
3926.90.99D	Exclusively moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A	6 %	
40	Rubber and articles thereof				
40.01	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4001.10	Natural rubber latex, whether or not pre-vulcanised:				
4001.10.10	Plates, sheets or strips	5	A	FREE	
4001.10.90	Other	5	A	FREE	
4001.21.00	Smoked sheets	15	C	15 %	
4001.22.00	Technically specified natural rubber (TSNR)	15	C	15 %	
4001.29	Other:				
4001.29.10	Plates, sheets or strips	5	C	FREE	
4001.29.90	Other	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums:				
4001.30.10	Chewing gum	5	A	FREE	
4001.30.20	Mixtures of these gums	5	A	FREE	
4001.30.90	Other	5	A	FREE	
40.02	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS; MIXTURES OF PRODUCTS OF HEADING 40.01 WITH PRODUCTS OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4002.11	Latex				
4002.11.10	Plates, sheets or strips	0	A	FREE	
4002.11.90	Other	0	A	FREE	
4002.19	Other:				
4002.19.10	Plates, sheets or strips	0	A	FREE	
4002.19.90	Other	0	A	FREE	
4002.20	Butadiene rubber (BR)				
4002.20.10	Plates, sheets or strips	0	A	FREE	
4002.20.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4002.31	Isobutene-isoprene (butyl) rubber (IIR):				
4002.31.10	Plates, sheets or strips	0	A	FREE	
4002.31.90	Other	0	A	FREE	
4002.39	Other:				
4002.39.10	Plates, sheets or strips	0	A	FREE	
4002.39.90	Other	0	A	FREE	
4002.41	Latex				
4002.41.10	Plates, sheets or strips	0	A	FREE	
4002.41.90	Other	0	A	FREE	
4002.49	Other:				
4002.49.10	Plates, sheets or strips	0	A	FREE	
4002.49.90	Other	0	A	FREE	
4002.51	Latex:				
4002.51.10	Plates, sheets or strips	0	A	FREE	
4002.51.90	Other	0	A	FREE	
4002.59	Other:				
4002.59.10	Plates, sheets or strips	0	A	15 %	
4002.59.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4002.60	Isoprene rubber (IR)				
4002.60.10	Plates, sheets or strips	0	A	FREE	
4002.60.90	Other	0	A	FREE	
4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)				
4002.70.10	Plates, sheets or strips	0	A	FREE	
4002.70.90	Other	0	A	FREE	
4002.80	Mixtures of products of heading 40.01 with products of this heading:				
4002.80.10	Plates, sheets or strips	0	A	FREE	
4002.80.90	Other	0	A	FREE	
4002.91	Latex:				
4002.91.10	Plates, sheets or strips	0	A	FREE	
4002.91.90	Other	0	A	FREE	
4002.99	Other:				
4002.99.10	Plates, sheets or strips	0	A	15 %	
4002.99.90	Other	0	A	15 %	
40.03	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4003.00.10	Plates, sheets or strips	15	E	FREE	
4003.00.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4004.00.00	WASTE, PARINGS AND SCRAP, MADE OF RUBBER (OTHER THAN HARD RUBBER) AND POWDER OR GRANULES OBTAINED THEREFROM.	0	A	15 %	
40.05	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4005.10.00	Compounded with carbon black or silica	0	A	FREE	
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	10	E	FREE	
4005.91.00	Plates, sheets and strips	10	E	FREE	
4005.99.00	Other	-	A	FREE	
40.06	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.				
4006.10	"Camel-back" strips for retreading rubber tyres:				
4006.10.10	Excluding those referred to in Additional Note No 1 to this Chapter	10	E	FREE	
4006.10.90	Other	10	E	15 %	
4006.90	Other:				
4006.90.10	Discs, washers, gaskets (packing)	15	E	FREE	
4006.90.20	Plates, sheets or bands	15	E	FREE	
4006.90.30	Uncoated threads	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4006.90.40	Textile threads impregnated or covered with rubber	15	E	FREE	
4006.90.90	Other	15	E	15 %	
4007.00.00	VULCANISED RUBBER THREADS AND CORDS.	-	A	FREE	
40.08	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4008.11.00	Plates, sheets and strips	10	E	FREE	
4008.19	Other:				
4008.19.10	Profile shapes	10	E	15 %	
4008.19.10A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	15 %	
4008.19.90	Other	10	E	15 %	
4008.19.90A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	15 %	
4008.21	Plates, sheets and strips:				
4008.21.10	Rubber blankets for printing cylinders	5	E	FREE	
4008.21.20	Neolite sheets	15	E	FREE	
4008.21.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4008.29	Other:				
4008.29.11	Profiles other than those referred to in Additional Note No 1 to this Chapter	-	A	FREE	
4008.29.19	Other	5	E	10 %	
4008.29.19A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	10 %	
4008.29.20	Adhesive tapes	5	E	FREE	
4008.29.90	Other	5	E	15 %	
40.09	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, GASKETS, ELBOWS, FLANGES).				
4009.11.00	Without fittings	-	A	FREE	
4009.12.00	With fittings	5	E	FREE	
4009.21.00	Without fittings	5	E	FREE	
4009.22.00	With fittings	5	E	FREE	
4009.31.00	Without fittings	5	E	FREE	
4009.32.00	With fittings	5	E	FREE	
4009.41.00	Without fittings	5	E	FREE	
4009.42.00	With fittings	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
40.10	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.				
4010.11.00	Reinforced only with metal	0	A	3 %	
4010.12.00	Reinforced only with textile materials	0	A	3 %	
4010.19.00	Other	0	A	3 %	
4010.31.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	3 %	
4010.32.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	3 %	
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	3 %	
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	3 %	
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A	3 %	
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A	3 %	
4010.39.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
40.11	NEW PNEUMATIC TYRES, OF RUBBER.				
4011.10.00	Of a kind used on motor cars (including estate cars and racing cars)	15	C	10 %	
4011.20.00	Of a kind used on buses or lorries	15	C	10 %	
4011.20.00A	Exclusively radial	5	C	10 %	
4011.30.00	Of a kind used on aircraft	5	E	10 %	
4011.40.00	Of a kind used on motorcycles	15	E	15 %	
4011.50.00	Of a kind used on bicycles	0	A	10 %	
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines	5	C	FREE	
4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:				
4011.62.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.62.90	Other	15	E	15 %	
4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:				
4011.63.10	For self-propelled fork-lift trucks	15	C	3 %	
4011.63.90	Other	15	C	15 %	
4011.69.00	Other	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	5	E	15 %	
4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:				
4011.93.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.93.90	Other	15	E	15 %	
4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:				
4011.94.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.94.90	Other	15	E	15 %	
4011.99.00	Other	15	E	15 %	
40.12	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER.				
4012.11.00	Of a kind used on motor cars (including estate cars and racing cars)	15	C	15 %	
4012.12.00	Of a kind used on buses or lorries	15	E	15 %	
4012.13.00	Of a kind used on aircraft	15	E	10 %	
4012.19	Other:				
4012.19.10	Of a kind used on agricultural tractors	15	E	FREE	
4012.19.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4012.20	Used pneumatic tyres:				
4012.20.10	Of a kind used on agricultural tractors	15	C	FREE	
4012.20.20	Of a kind used on aircraft	15	C	10 %	
4012.20.90	Other	15	C	15 %	
4012.90	Other:				
4012.90.10	Solid or cushion tyres	15	E	15 %	
4012.90.10A	Exclusively solid tyres of an outside diameter not exceeding 90 cm	10	E	15 %	
4012.90.20	Tyre flaps	10	E	10 %	
4012.90.90	Other	10	E	10 %	
4012.90.90A	Exclusively tyre treads	5	E	10 %	
40.13	INNER TUBES, OF RUBBER.				
4013.10.00	Of a kind used on motor cars (including estate cars and racing cars), buses or lorries:	15	E	15 %	
4013.20.00	Of a kind used on bicycles	0	A	10 %	
4013.90	Other:				
4013.90.10	Of a kind used on heavy and agricultural equipment	15	E	15 %	
4013.90.20	Of a kind used on aircraft	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4013.90.30	Of a kind used on motorcycles	0	A	15 %	
4013.90.99	Other	15	E	15 %	
40.14	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER.				
4014.10.00	Sheath contraceptives	0	A	10 %	
4014.90	Other:				
4014.90.10	Teats (suckers or nipples) used on feeding bottles for rearing calves	10	E	5 %	
4014.90.90	Other	10	E	10 %	
40.15	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4015.11.00	Surgical	0	A	5 %	
4015.19	Other:				
4015.19.10	For medical use	15	E	5 %	
4015.19.90	Other	15	E	10 %	
4015.90	Other:				
4015.90.10	Cloaks and other articles of apparel	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4015.90.90	Other	15	E	15 %	
40.16	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4016.10	Of cellular rubber:				
4016.10.10	Sponges for scouring, polishing or cleaning	15	E	15 %	
4016.10.20	Gaskets or washers, discs and seals	15	E	FREE	
4016.10.90	Other	15	E	15 %	
4016.91	Floor coverings and mats:				
4016.91.10	Mats for the vehicles of Section XVII and similar items	15	E	10 %	
4016.91.20	Tiles, other than square or rectangular tiles obtained simply by cutting	15	E	10 %	
4016.91.90	Other	15	E	15 %	
4016.92.00	Erasers	10	E	10 %	
4016.92.00A	Exclusively cut to size, for pencils	0	A	10 %	
4016.93.00	Gaskets, washers and other seals	5	C	FREE	
4016.94.00	Boat and dock fenders, whether or not inflatable	15	E	15 %	
4016.95	Other inflatable articles:				
4016.95.10	Pillows, seats, mattresses and similar articles	15	E	15 %	
4016.95.20	Life jackets and life vests	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4016.95.90	Other	15	E	15 %	
4016.99	Other:				
4016.99.10	Patches and plugs for repairing inner tubes and other articles	15	C	15 %	
4016.99.21	Applicators for shoe polish, liquid and similar substances	5	E	FREE	
4016.99.29	Other	5	E	10 %	
4016.99.29A	Exclusively stoppers for flasks	0	A	10 %	
4016.99.30	Floats for nets	15	C	5 %	
4016.99.90	Other	15	C	15 %	
4016.99.90A	Exclusively hand tools	10	E	15 %	
40.17	HARD RUBBER (FOR EXAMPLE EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER.				
4017.00.11	Paving, hearth or wall tiles	15	E	10 %	
4017.00.19	Other	10	E	15 %	
4017.00.21	Sanitary, medical or surgical articles	15	E	5 %	
4017.00.22	Writing accessories	15	E	15 %	
4017.00.29	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
41.01	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT.				
4101.20	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:				
4101.20.10	Of calves and young animals	0	A	10 %	
4101.20.90	Other	0	A	15 %	
4101.20.90A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	10	E	15 %	
4101.20.90B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	15	E	15 %	
4101.20.90C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	
4101.50.00	Whole hides and skins, of a weight per skin exceeding 16 kg	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4101.50.00A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	10	E	15 %	
4101.50.00B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	15	E	15 %	
4101.50.00C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	
4101.90.00	Other, including butts, bends and bellies	0	A	15 %	
4101.90.00A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m ² (28 square feet)	10	E	15 %	
4101.90.00B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6m ² (28 square feet)	15	E	15 %	
4101.90.00C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
41.02	RAW SKINS OF SHEEP OR LAMBS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER.				
4102.10.00	With wool on	0	A	10 %	
4102.21.00	Pickled	0	A	10 %	
4102.29.00	Other	0	A	10 %	
4102.29.00A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
41.03	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 B) OR 1 C) TO THIS CHAPTER.				
4103.20	Of reptiles:				
4103.20.10	Of lizards	0	A	10 %	
4103.20.10A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.20.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4103.20.90A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.30.00	Of swine	0	A	10 %	
4103.30.00A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.90	Other:				
4103.90.10	Of dogs	0	A	10 %	
4103.90.10A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.90.90	Other	0	A	10 %	
4103.90.90A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible (other than of camel or dromedary)	5	E	10 %	
4103.90.90B	Exclusively of camel or dromedary	15	E	10 %	
41.04	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4104.11.00	Full grains, unsplit; grain splits	15	E	15 %	
4104.11.00A	Exclusively bovine leather, wet-blue	0	A	15 %	
4104.11.00B	Exclusively bovine leather, with vegetable pre-tanning	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4104.11.00C	Exclusively equine leather	10	E	15 %	
4104.19.00	Other	15	E	15 %	
4104.19.00A	Exclusively bovine leather, wet-blue	0	A	15 %	
4104.19.00B	Exclusively bovine leather, with vegetable pre-tanning	10	E	15 %	
4104.19.00C	Exclusively equine leather	10	E	15 %	
4104.41.00	Full grains, unsplit; grain splits	10	E	15 %	
4104.41.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
4104.49.00	Other	10	E	15 %	
4104.49.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
41.05	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4105.10.00	In the wet state (including wet-blue)	15	C	15 %	
4105.30.00	In the dry state (crust)	15	E	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4107.12.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
4107.19.00	Other	10	E	15 %	
4107.19.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet)	15	E	15 %	
4107.91.00	Full grains, unsplit	10	E	15 %	
4107.92.00	Grain splits	10	E	15 %	
4107.99.00	Other	10	E	15 %	
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.	15	E	15 %	
41.13	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.				
4113.10.00	Of goats or kids	15	E	15 %	
4113.20.00	Of swine	5	E	FREE	
4113.30.00	Of reptiles	15	E	15 %	
4113.90.00	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
41.14	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.				
4114.10	Chamois (including combination chamois) leather:				
4114.10.10	For cleaning (chamois)	10	E	15 %	
4114.10.90	Other	10	E	15 %	
4114.20.00	Patent leather and patent laminated leather; metallised leather	10	E	15 %	
41.15	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIPS, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR.				
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	10	E	15 %	
4115.20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:				
4115.20.10	Parchment-dressed	0	A	10 %	
4115.20.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
42.01	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL.				
4201.00.10	Muzzles	15	E	15 %	
4201.00.90	Other	15	E	15 %	
42.02	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER.				
4202.11.00	With outer surface of leather, of composition leather or of patent leather	15	E	15 %	
4202.12.00	With outer surface of plastic or of textile material	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4202.19	Other:				
4202.19.10	With outer surface of cast or other iron, steel or nickel	15	E	15 %	
4202.19.20	With outer surface of copper or zinc	15	E	15 %	
4202.19.90	Other	15	E	15 %	
4202.21.00	With outer surface of leather, of composition leather or of patent leather	15	E	10 %	
4202.22.00	With outer surface of plastic sheeting or textile material	15	C	10 %	
4202.29.00	Other	15	E	10 %	
4202.31	With outer surface of leather, of composition leather or of patent leather:				
4202.31.11	Of lizard skin	15	E	15 %	
4202.31.19	Other	15	E	15 %	
4202.31.90	Other	15	E	10 %	
4202.32	With outer surface of plastic sheeting or textile material:				
4202.32.10	Spectacle cases	15	E	15 %	
4202.32.90	Other	15	E	10 %	
4202.39	Other:				
4202.39.10	Spectacle cases	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4202.39.90	Other	15	E	10 %	
4202.91	With outer surface of leather, of composition leather or of patent leather:				
4202.91.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.91.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.91.22	Cases for musical instruments or tool bags	15	E	10 %	
4202.91.23	Other cases made of lizard skin	15	E	15 %	
4202.91.29	Other	15	E	15 %	
4202.91.91	Golf and drum bags	15	E	5 %	
4202.91.99	Other	15	E	15 %	
4202.92	With outer surface of plastic sheeting or textile material:				
4202.92.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.92.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.92.22	For musical instruments or tools	15	E	10 %	
4202.92.23	Other cases made of textile materials	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4202.92.29	Other	15	E	15 %	
4202.92.31	Of textile material	15	E	15 %	
4202.92.39	Other	15	E	15 %	
4202.92.40	Insulated containers	15	E	5 %	
4202.92.91	Golf and drum bags	15	E	5 %	
4202.92.99	Other	15	E	15 %	
4202.99	Other:				
4202.99.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.99.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.99.22	For musical instruments or tools	15	E	10 %	
4202.99.29	Other	15	E	15 %	
4202.99.91	Golf and drum bags	15	E	5 %	
4202.99.99	Other	15	E	15 %	
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.				
4203.10	Articles of apparel:				
4203.10.10	Protective	10	E	2,50 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4203.10.90	Other	15	E	15 %	
4203.10.90A	Exclusively protective, for all trades	10	E	15 %	
4203.21.00	Specially designed for use in sports	10	E	10 %	
4203.29	Other:				
4203.29.10	For all trades	10	E	2,50 %	
4203.29.90	Other	15	E	10 %	
4203.29.90A	Exclusively protective, for all trades	10	E	10 %	
4203.30.00	Belts and bandoliers	15	E	15 %	
4203.40.00	Other clothing accessories	15	E	15 %	
42.05	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER.				
4205.00.10	Of lizard skin	15	E	15 %	
4205.00.10A	Exclusively articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	0	A	15 %	
4205.00.91	Diaphragms, gears, gaskets or washers and seals	0	A	10 %	
4205.00.92	Transmission belts or belting	0	A	10 %	
4205.00.93	Conveyor belts	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4205.00.99	Other	15	E	15 %	
4205.00.99A	Exclusively articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	0	A	15 %	
4206.00.00	ARTICLES OF GUT, BLADDERS OR TENDONS.	0	A	15 %	
43.01	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES OF HEADING 41.01, 41.02 OR 41.03.				
4301.10.00	Of mink, whole, with or without head, tail or paws	15	C	10 %	
4301.30.00	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian, or Tibetan lamb, whole, with or without the head, tail, or paws	15	C	10 %	
4301.60.00	Of fox, whole, with or without head, tail or paws	15	C	10 %	
4301.80	Other furskins, whole, with or without head, tail or paws:				
4301.80.10	Of rabbit or hare, whole, with or without head, tail or paws	15	C	10 %	
4301.80.20	Of beaver, whole, with or without head, tail or paws	15	C	10 %	
4301.80.30	Of muskrat, whole, with or without head, tail or paws	15	C	10 %	
4301.80.90	Other	15	C	10 %	
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03.				
4302.11.00	Of mink	15	C	15 %	
4302.19	Other:				
4302.19.10	Of rabbit or hare	15	C	15 %	
4302.19.90	Other	15	C	15 %	
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	15	C	15 %	
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	15	C	15 %	
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.				
4303.10.00	Articles of apparel and clothing accessories	15	E	10 %	
4303.90	Other:				
4303.90.10	Blankets and bedspreads	15	E	10 %	
4303.90.20	Gloves, mittens and mitts	15	E	10 %	
4303.90.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
43.04	ARTIFICIAL FUR AND ARTICLES THEREOF.				
4304.00.11	Gloves, mittens and mitts	15	C	10 %	
4304.00.19	Other	15	C	10 %	
4304.00.20	Blankets and bedspreads	15	C	10 %	
4304.00.90	Other	15	C	15 %	
44.01	FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS.				
4401.10.00	Fuel wood	0	A	15 %	
4401.21.00	Coniferous	0	A	15 %	
4401.22.00	Non-coniferous	0	A	15 %	
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	A	15 %	
44.02	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED.				
4402.10.00	Of bamboo	0	A	FREE	
4402.90.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.03	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED.				
4403.10.00	Treated with paint, stains, creosote or other preservatives	0	A	FREE	
4403.20.00	Other coniferous	0	A	FREE	
4403.41.00	Dark red meranti, light red meranti and meranti bakau	0	A	FREE	
4403.49.00	Other	0	A	FREE	
4403.91.00	Of holm, cork and other oaks (<i>Quercus</i> spp.)	0	A	FREE	
4403.92.00	Of beech (<i>Fagus</i> spp.)	0	A	FREE	
4403.99.00	Other	0	A	FREE	
44.04	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE.				
4404.10	Coniferous:				
4404.10.10	Shavings of a kind used in the production of vinegar or for clarifying liquids	0	A	15 %	
4404.10.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4404.20	Non-coniferous:				
4404.20.10	Shavings of a kind used in the production of vinegar or for clarifying liquids	0	A	15 %	
4404.20.90	Other	0	A	15 %	
4405.00.00	WOOD WOOL; WOOD FLOUR.	0	A	15 %	
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD OR SIMILAR ARTICLES.				
4406.10.00	Not impregnated	0	A	15 %	
4406.90.00	Other	0	A	15 %	
44.07	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM.				
4407.10	Coniferous:				
4407.10.11	With visible signs of use	5	E	7,50 %	
4407.10.19	Other	5	E	FREE	
4407.10.21	With visible signs of use	5	E	7,50 %	
4407.10.29	Other	5	E	FREE	
4407.21.00	Mahogany (<i>Swietenia</i> spp.)	5	E	FREE	
4407.22.00	Virola, imbuia and Balsa	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4407.25.00	Dark red meranti, light red meranti and meranti bakau	5	E	FREE	
4407.26.00	White lauan, white meranti, white seraya, yellow meranti and alan	5	E	FREE	
4407.27.00	Sapelli	5	E	FREE	
4407.28.00	Iroko	5	E	FREE	
4407.29.00	Other	5	E	FREE	
4407.91.00	Of holm, cork and other oaks (<i>Quercus</i> spp.)	5	E	FREE	
4407.92.00	Of beech (<i>Fagus</i> spp.)	5	E	FREE	
4407.93.00	Of maple (<i>Acer</i> spp.)	5	E	FREE	
4407.94.00	Of cherry (<i>Prunus</i> spp.)	5	E	FREE	
4407.95.00	Of ash (<i>Fraxinus</i> spp.)	5	E	FREE	
4407.99.00	Other	5	E	FREE	
44.08	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.				
4408.10.00	Coniferous	10	E	10 %	
4408.31.00	Dark red meranti, light red meranti and meranti bakau	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4408.39.00	Other	10	E	10 %	
4408.90.00	Other	10	E	FREE	
44.09	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OF FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED.				
4409.10	Coniferous:				
4409.10.10	Drawn wood intended mainly for the production of matches	10	E	15 %	
4409.10.20	Mouldings and similar articles	10	E	FREE	
4409.10.30	Rounded rods for dowels, pegs and similar products	10	E	10 %	
4409.10.90	Other	10	E	10 %	
4409.21.00	Of bamboo	10	E	10 %	
4409.29	Other:				
4409.29.10	Drawn wood intended mainly for the production of matches	10	E	15 %	
4409.29.20	Mouldings and similar articles	10	E	FREE	
4409.29.30	Rounded rods for dowels, pegs and similar products	10	E	10 %	
4409.29.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.10	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES.				
4410.11	Particle board:				
4410.11.10	Mouldings and similar articles	10	E	FREE	
4410.11.90	Other	10	E	FREE	
4410.12	Oriented strand board (OSB):				
4410.12.10	Mouldings and similar articles	10	E	FREE	
4410.12.90	Other	10	E	FREE	
4410.19	Other:				
4410.19.10	Mouldings and similar articles	10	E	FREE	
4410.19.90	Other	10	E	FREE	
4410.90	Other:				
4410.90.10	Mouldings and similar articles	10	E	FREE	
4410.90.90	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.11	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES.				
4411.12	Of a thickness not exceeding 5 mm				
4411.12.11	Mouldings and similar articles	10	E	FREE	
4411.12.12	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,8 g/cm ³	10	E	10 %	
4411.12.19	Other	10	E	FREE	
4411.12.91	Mouldings and similar articles	10	E	FREE	
4411.12.92	Panels for the installation of hangers of a kind used in commercial premises	10	E	5 %	
4411.12.93	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³	10	E	10 %	
4411.12.99	Other	10	E	FREE	
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm:				
4411.13.11	Mouldings and similar articles	10	E	FREE	
4411.13.12	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,8 g/cm ³	10	E	10 %	
4411.13.19	Other	10	E	FREE	
4411.13.91	Mouldings and similar articles	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4411.13.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.13.93	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³	10	E	10 %	
4411.13.99	Other	10	E	FREE	
4411.14	Of a thickness exceeding 9 mm:				
4411.14.11	Mouldings and similar articles	10	E	FREE	
4411.14.12	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,8 g/cm ³	10	E	10 %	
4411.14.19	Other	10	E	FREE	
4411.14.91	Mouldings and similar articles	10	E	FREE	
4411.14.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.14.93	Of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³	10	E	10 %	
4411.14.99	Other	10	E	FREE	
4411.92	Of a density exceeding 0,8 g/cm ³				
4411.92.11	Mouldings and similar articles	10	E	FREE	
4411.92.19	Other	10	E	FREE	
4411.92.91	Mouldings and similar articles	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4411.92.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.92.99	Other	10	E	FREE	
4411.93	Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³				
4411.93.11	Mouldings and similar articles	10	E	FREE	
4411.93.19	Other	10	E	10 %	
4411.93.91	Mouldings and similar articles	10	E	FREE	
4411.93.99	Other	10	E	FREE	
4411.94	Of a density not exceeding 0,5 g/cm ³ :				
4411.94.11	Mouldings and similar articles	10	E	FREE	
4411.94.12	Of a density not exceeding 0,35 g/cm ³	10	E	15 %	
4411.94.19	Other	10	E	10 %	
4411.94.91	Mouldings and similar articles	10	E	FREE	
4411.94.99	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.12	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.				
4412.10	Of bamboo:				
4412.10.10	Mouldings and similar articles	10	E	FREE	
4412.10.20	Coated with plastic for use in formwork	10	E	10 %	
4412.10.30	Covered in a decorative plastic material	10	E	FREE	
4412.10.90	Other	10	E	10 %	
4412.31	With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter				
4412.31.10	Mouldings and similar articles	10	E	FREE	
4412.31.20	Coated with plastic for use in formwork	10	E	10 %	
4412.31.30	Covered in a decorative plastic material	10	E	FREE	
4412.31.90	Other	10	E	10 %	
4412.32	Other, with at least one outer ply of non-coniferous wood:				
4412.32.10	Mouldings and similar articles	10	E	FREE	
4412.32.20	Coated with plastic for use in formwork	10	E	10 %	
4412.32.30	Covered in a decorative plastic material	10	E	FREE	
4412.32.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4412.39	Other:				
4412.39.10	Mouldings and similar articles	10	E	FREE	
4412.39.20	Coated with plastic for use in formwork	10	E	10 %	
4412.39.30	Covered in a decorative plastic material	10	E	FREE	
4412.39.90	Other	10	E	10 %	
4412.94	Blockboard, laminboard and battenboard:				
4412.94.10	Mouldings and similar articles	10	E	FREE	
4412.94.20	Coated with plastic for use in formwork	10	E	10 %	
4412.94.30	Covered in a decorative plastic material	10	E	FREE	
4412.94.90	Other	10	E	10 %	
4412.99	Other:				
4412.99.10	Mouldings and similar articles	10	E	FREE	
4412.99.20	Coated with plastic for use in formwork	10	E	10 %	
4412.99.30	Covered in a decorative plastic material	10	E	FREE	
4412.99.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.13	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.				
4413.00.10	Mouldings and similar articles	10	E	FREE	
4413.00.20	Red pins ("macho rojo") for big wheels	10	E	3 %	
4413.00.90	Other	10	E	10 %	
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS.	15	E	15 %	
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD.				
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums:				
4415.10.10	Cable drums	10	E	FREE	
4415.10.90	Other	10	E	15 %	
4415.20	Pallets, box pallets and other load boards; pallet collars:				
4415.20.10	Pallet collars	10	E	15 %	
4415.20.90	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.				
4416.00.10	Casks, barrels, vats, tubs and other coopers' products and parts thereof, excluding staves	10	E	3 %	
4416.00.20	Staves	10	E	15 %	
44.17	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD.				
4417.00.11	Of a kind intended for use in agriculture, horticulture or forestry	10	E	FREE	
4417.00.19	Other	10	E	15 %	
4417.00.20	Handles for brooms, mops, brushes and domestic utensils	10	E	15 %	
4417.00.30	Lasts for footwear	10	E	FREE	
4417.00.90	Other	10	E	15 %	
44.18	BUILDERS' JOINERY AND CARPENTRY, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS AS FLOOR COVERING, SHINGLES AND SHAKES.				
4418.10.00	Windows, French windows and their frames	15	E	10 %	
4418.20.00	Doors and their frames and thresholds	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4418.40.00	Shuttering for concrete	15	E	10 %	
4418.50.00	Shingles and shakes	15	E	10 %	
4418.60.00	Posts and beams	15	E	10 %	
4418.71.00	For mosaic floors	15	E	10 %	
4418.72.00	Other, multilayer	15	E	10 %	
4418.79.00	Other	15	E	10 %	
4418.90	Other:				
4418.90.10	Cellular wooden panels, whether or not covered with base metal plates	15	E	10 %	
4418.90.20	Balconies and their frames	15	E	10 %	
4418.90.90	Other	15	E	10 %	
44.19	TABLEWARE AND KITCHENWARE, OF WOOD.				
4419.00.10	Of ebony, sandalwood or lacquered wood	15	E	10 %	
4419.00.91	Dishes, trays, platters, pans and plates, including serving plates	15	E	15 %	
4419.00.92	Bread baskets, dough kneaders and pestles and mortars	15	E	15 %	
4419.00.99	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.20	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94.				
4420.10	Statuettes and other ornaments, of wood:				
4420.10.10	Of ebony, sandalwood or lacquered wood	15	E	10 %	
4420.10.90	Other	15	E	15 %	
4420.90	Other:				
4420.90.11	Cabinets, coat racks, shelves for brushes and card-index cabinets and mail organizers that do not stand on the floor	15	E	15 %	
4420.90.19	Other	15	E	15 %	
4420.90.91	Boards or panels with marquetry work or inlays	15	E	10 %	
4420.90.92	Other articles of ebony, sandalwood or lacquered woods	15	E	10 %	
4420.90.99	Other	15	E	15 %	
44.21	OTHER ARTICLES OF WOOD.				
4421.10.00	Clothes hangers	15	E	15 %	
4421.90	Other:				
4421.90.10	Clothes pegs	15	E	15 %	
4421.90.20	Wood for the manufacture of matches	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4421.90.30	Blocks and pins for footwear	15	E	15 %	
4421.90.40	Beehives	15	E	10 %	
4421.90.50	Venetian blinds, lattices	15	E	15 %	
4421.90.60	Staircases and parts thereof	15	E	10 %	
4421.90.70	Knitting needles, embroidery frames	15	E	15 %	
4421.90.80	Lavatory seats	15	E	10 %	
4421.90.91	Narrow strips of wood sawn longitudinally, whether or not brushed or sanded, and with rounded ends of a kind used for ice cream and similar articles	15	E	FREE	
4421.90.99	Other	15	E	15 %	
4421.90.99A	Exclusively spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	0	A	15 %	
45.01	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND.				
4501.10.00	Natural cork, raw or simply prepared	0	A	10 %	
4501.90.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
45.02	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIPS, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).				
4502.00.10	Debacked or roughly squared into blocks (cubes, bricks) and plates	0	A	10 %	
4502.00.20	In sheets or strips (bands)	0	A	15 %	
4502.00.90	Other, including sharp-edged blanks for corks or stoppers	0	A	15 %	
45.03	ARTICLES OF NATURAL CORK.				
4503.10.00	Corks and stoppers	0	A	FREE	
4503.90	Other:				
4503.90.10	Gaskets (seals), washers, diaphragms	0	A	10 %	
4503.90.20	Floats for nets, life jackets, lifebelts	0	A	5 %	
4503.90.90	Other	0	A	15 %	
45.04	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK.				
4504.10	Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs:				
4504.10.10	Tiles and similar wall coverings of any shape	0	A	15 %	
4504.10.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4504.90	Other:				
4504.90.10	Corks and stoppers, including their blanks	0	A	15 %	
4504.90.20	Gaskets (seals), washers, diaphragms	0	A	10 %	
4504.90.30	Floats for nets, life jackets and lifebelts	0	A	5 %	
4504.90.90	Other	0	A	15 %	
46.01	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT FINISHED (FOR EXAMPLE MATS, MATTING, SCREENS).				
4601.21.00	Of bamboo	15	E	10 %	
4601.22.00	Of rattan	15	E	10 %	
4601.29.00	Other	15	E	10 %	
4601.92.00	Of bamboo	15	E	15 %	
4601.93.00	Of rattan	15	E	15 %	
4601.94.00	Of other vegetable materials	15	E	15 %	
4601.99	Other:				
4601.99.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4601.99.90	Other	15	E	15 %	
46.02	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAINTING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH.				
4602.11.00	Of bamboo	15	E	15 %	
4602.12.00	Of rattan	15	E	15 %	
4602.19	Other:				
4602.19.10	Beehives	15	E	10 %	
4602.19.90	Other	15	E	15 %	
4602.90.00	Other	15	E	15 %	
4701.00.00	MECHANICAL WOOD PULP.	0	A	FREE	
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES.	0	A	FREE	
47.03	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.				
4703.11.00	Coniferous	0	A	10 %	
4703.19.00	Non-coniferous	0	A	10 %	
4703.21.00	Coniferous	0	A	FREE	
4703.29.00	Non-coniferous	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
47.04	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.				
4704.11.00	Coniferous	0	A	10 %	
4704.19.00	Non-coniferous	0	A	10 %	
4704.21.00	Coniferous	0	A	10 %	
4704.29.00	Non-coniferous	0	A	10 %	
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES.	0	A	FREE	
47.06	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL.				
4706.10.00	Cotton linters pulp	0	A	10 %	
4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard:				
4706.20.10	Mechanical	0	A	10 %	
4706.20.20	Chemical	0	A	FREE	
4706.20.30	Semi-chemical	0	A	10 %	
4706.30	Other, of bamboo:				
4706.30.10	Mechanical	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4706.30.20	Chemical	0	A	FREE	
4706.30.30	Semi-chemical	0	A	10 %	
4706.91.00	Mechanical	0	A	10 %	
4706.92.00	Chemical	0	A	FREE	
4706.93.00	Semi-chemical	0	A	10 %	
47.07	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.				
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A	FREE	
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A	FREE	
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A	FREE	
4707.90.00	Other, including unsorted waste and scrap	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.01	NEWSPRINT, IN ROLLS OR SHEETS.				
4801.00.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	
4801.00.90	Other	0	A	5 %	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET).				
4802.10.00	Handmade paper and paperboard (sheet by sheet)	0	A	15 %	
4802.20	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard:				
4802.20.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	
4802.20.90	Other	0	A	15 %	
4802.40	Wallpaper base				
4802.40.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.40.90	Other	0	A	15 %	
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which no more than 10 % by weight of the total fibre content consists of such fibres:				
4802.54	Weighing less than 40g/m ² :				
	Safety paper:				
4802.54.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	
4802.54.19	Other	10	C	15 %	
4802.54.19A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4802.54.19B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm in the unfolded state	10	E	15 %	
	Paper for books, bible paper and other printing paper, other than Bond and tablet-type paper				
4802.54.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.54.39B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	15 %	
	Carbonising base paper:				
4802.54.41	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	
4802.54.49	Other	0	A	15 %	
	Other:				
4802.54.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	
4802.54.99	Other	10	C	10 %	
4802.54.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	10 %	
4802.54.99B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	10 %	
4802.55	Weighing 40 g/m ² or more but no more than 150 g/m ² , in rolls:				
4802.55.10	Safety paper (5-10)	-	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.56.30C	Exclusively Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying, in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.56.40	Drawing paper (5-10)	10	C	10 %	
4802.56.40A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.90	Other (5-10)	10	C	10 %	
4802.56.90A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.90B	Exclusively carbonising base paper	0	A	10 %	
4802.57	Other, weighing 40 g/m ² or more but no more than 150 g/m ² :				
4802.57.10	Safety paper (5-10)	10	E	10 %	
4802.57.10A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	10	E	10 %	
4802.57.20A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	10	C	15 %	
4802.57.30A	Exclusively in strips of a width not exceeding 150 mm	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.57.30B	Exclusively Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying, in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.57.30C	Exclusively Bond register paper, other than in strips of a width not exceeding 150 mm	0	A	15 %	
4802.57.40	Drawing paper (5-10)	10	E	10 %	
4802.57.40A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.90	Other (5-10)	10	E	10 %	
4802.57.90A	Exclusively carbonising base paper	0	A	10 %	
4802.57.90B	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.58	Weighing more than 150 g/m²:				
	Safety paper:				
4802.58.11	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" x 30" or more) (5-10)	-	A	FREE	
4802.58.19	Other	10	E	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.58.49	Other	10	E	15 %	
4802.58.49A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Other:				
4802.58.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" x 30" or more) (5-10)	-	A	FREE	
4802.58.99	Other	10	E	10 %	
4802.58.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4802.58.99B	Exclusively multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m ² , in strips or rolls with a width of at least 559 mm	0	A	10 %	
4802.58.99C	Exclusively carbonising base paper	0	A	10 %	
	Other papers and paperboards, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4802.61	In rolls				
4802.61.10	Safety paper (5-10)	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.61.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	-	A	FREE	
4802.61.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	-	A	FREE	
4802.61.40	Drawing paper with a weight of not more than 150 g/m ² (5-10)	-	A	FREE	
4802.61.50	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card") (5-10)	-	A	FREE	
4802.61.60	Carbonising base paper (5-10)	0	A	FREE	
4802.61.90	Other (5-10)	-	A	FREE	
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
4802.62.10	Security paper (5-10)	10	C	15 %	
4802.62.10A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.10B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.20	Paper for books, magazine paper and other papers for printing, excluding Bond and tablet paper (5-10)	10	C	15 %	
4802.62.20A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.62.20B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	10	C	15 %	
4802.62.30A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.30B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.62.40	Drawing paper with a weight of not more than 150 g/m ² (5-10)	10	C	15 %	
4802.62.40A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.40B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.50	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card") (5-10)	10	C	15 %	
4802.62.50A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.50B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.60	Carbonising base paper (5-10)	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.62.90	Other (5-10)	10	C	10 %	
4802.62.90A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.90B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.69	Other:				
4802.69.10	Security paper	10	E	15 %	
4802.69.10A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.20	Paper for books, magazine paper and other paper for printing, excluding Bond and tablet paper (5-10)	10	E	15 %	
4802.69.20A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.30	Bond or tablet paper, typing paper and other writing paper (5-10)	10	E	15 %	
4802.69.30A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.40	Drawing paper with a weight of not more than 150 g/m ² (5-10)	10	E	15 %	
4802.69.40A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.69.50	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card") (5-10)	10	E	15 %	
4802.69.50A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
	Carbonising base paper:				
4802.69.62	In square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	-	A	FREE	
4802.69.69	Other	0	A	15 %	
4802.69.90	Other (5-10)	10	E	10 %	
4802.69.90A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	10 %	
48.03	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.				
4803.00.10	Tissues of cellulose wadding or webs of coloured cellulose fibres, whether or not put up in rolls (5-10)	10	G	FREE	
4803.00.20	Of the kind used for toilet paper	10	G	15 %	
4803.00.90	Other	10	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 48.02 OR 48.03.				
	Kraftliner:				
4804.11	Unbleached:				
4804.11.10	Of a weight not exceeding 150 g/m ²	0	A	15 %	
4804.11.90	Other	0	A	FREE	
4804.19.00	Other (5-10)	0	A	FREE	
	Sack kraft paper:				
4804.21.00	Unbleached	0	A	15 %	
4804.29.00	Other	0	A	FREE	
	Other kraft paper and paperboard weighing 150 g/m ² or less:				
4804.31.00	Unbleached	10	E	15 %	
4804.31.00A	Only paper for wax matches	0	A	15 %	
4804.39	Other:				
4804.39.10	Bleached in rolls	-	A	FREE	
4804.39.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4804.39.90A	Only weighing no more than 100 g/m ² , other than paper for wax matches	10	E	15 %	
	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :				
4804.41.00	Unbleached	10	E	10 %	
4804.42.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	10 %	
4804.49.00	Other	0	A	10 %	
	Other kraft paper and paperboard weighing 225 g/m ² or more:				
4804.51.00	Unbleached	0	A	10 %	
4804.52.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	5 %	
4804.59.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.				
	Fluting paper:				
4805.11	Semi-chemical fluting paper:				
4805.11.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	0	A	FREE	
4805.11.90	Other	0	A	5 %	
4805.12	Straw fluting paper				
4805.12.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4805.12.19	Other	0	A	15 %	
4805.12.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	0	A	FREE	
4805.12.99	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.19	Other:				
4805.19.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4805.19.19	Other	0	A	15 %	
	Of a weight exceeding 150 g/m ² but not exceeding 225 g/m ² , other than multi-ply paper:				
	Other:				
4805.19.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4805.19.99	Other	0	A	10 %	
	Testliner (recycled liner board):				
4805.24	Of a weight not exceeding 150 g/m ² :				
4805.24.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.24.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.25	Weighing more than 150 g/m²:				
4805.25.10	Multi-ply paper, with all plies bleached (5-10)	-	A	FREE	
	Of a weight exceeding 150 g/m² but not exceeding 225 g, other than multi-ply paper:				
4805.25.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	-	A	FREE	
4805.25.29	Other	0	A	15 %	
4805.25.29A	Only grey paper board weighing more than 300 g/m2	10	E	15 %	
	Other:				
4805.25.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	-	A	FREE	
4805.25.99	Other	0	A	10 %	
4805.25.99A	Only grey paper board weighing more than 300 g/m2	10	E	10 %	
4805.30	Sulphite wrapping paper				
4805.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.30.90	Other (5-10)	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.40	Filter paper and paperboard:				
4805.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.40.90	Other	0	A	10 %	
4805.50	Felt paper and paperboard:				
4805.50.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.50.90	Other	0	A	15 %	
	Other:				
4805.91	Of a weight not exceeding 150 g/m ²				
4805.91.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.91.90	Other	0	A	15 %	
4805.92	Weighing more than 150 g/m ² but not more than 225 g/m ² :				
4805.92.10	Multi-ply paper, with all plies bleached (5-10)	0	A	FREE	
	Other, multi-ply				

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4806.10	Vegetable parchment				
4806.10.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.10.90	Other	0	A	10 %	
4806.20	Greaseproof papers				
4806.20.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.20.90	Other	0	A	10 %	
4806.30	Tracing papers				
4806.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.30.90	Other	0	A	10 %	
4806.40	Glassine and other glazed transparent or translucent papers				
4806.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.40.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.07	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.				
4807.00.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	0	A	15 %	
4807.00.90	Other	-	A	FREE	
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03.				
4808.10.00	Corrugated paper and paperboard, whether or not perforated	10	E	FREE	
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.90	Other:				
4808.90.10	Creped paper	0	A	10 %	
4808.90.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS.				
4809.20	Self-copy paper:				
4809.20.10	Not printed (5-10)	0	A	FREE	
4809.20.20	Printed	0	A	10 %	
4809.90.00	Other (5-10)	0	A	10 %	
4809.90.00A	Only carbon or similar copying papers	5	E	10 %	
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE.				
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:				
4810.13	In rolls:				
	Of a weight not exceeding 150 g/m²:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.13.11	Not printed	-	A	FREE	
4810.13.19	Other	0	A	10 %	
4810.13.19A	Only printed, whether or not embossed or perforated	10	G	10 %	
4810.13.19B	Only in rolls of a width not exceeding 150 mm	10	E	10 %	
	Other:				
4810.13.91	Not printed	-	A	FREE	
4810.13.99	Other	0	A	5 %	
4810.13.99A	Only printed, whether or not embossed or perforated	10	G	5 %	
4810.13.99B	Only in rolls of a width not exceeding 150 mm	10	E	5 %	
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
	Of a weight not exceeding 150 g/m ² :				
4810.14.11	Not printed (5-10)	-	A	FREE	
4810.14.19	Other	10	E	10 %	
4810.14.19A	Only metallised paper weighing 150 g/m ² or less, printed, whether or not embossed or perforated	10	G	10 %	
4810.14.19B	Only metallised paper weighing 150 g/m ² or less, other than printed, whether or not embossed or perforated	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.14.19C	Only "endless" paper	15	E	10 %	
4810.14.19D	Only weighing 150 g/m2 or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	10 %	
	Other:				
4810.14.91	Not printed (5-10)	-	A	FREE	
4810.14.99	Other	10	E	5 %	
4810.14.99A	Only "endless" paper	15	E	5 %	
4810.14.99B	Only weighing 150 g/m2 or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	5 %	
4810.19	Other:				
4810.19.10	Weighing not more than 150 g/m ² (5-10)	10	E	10 %	
4810.19.10A	Only graph paper for recording apparatus	0	A	10 %	
4810.19.10B	Only metallised paper, other than that weighing 150 g/m2 or less, not printed	5	E	10 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	10 %	
4810.19.10D	Only metallised paper weighing 150 g/m2 or less, printed, not perforated	0	A	10 %	
4810.19.10E	Only in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, other than metallised paper	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.19.90	Other (5-10)	10	E	5 %	
4810.19.90A	Only graph paper for recording apparatus	0	A	5 %	
4810.19.90B	Only metallised paper, not printed	5	E	5 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	5 %	
4810.19.10D	Only in sheets with one side exceeding 435 mm and the other side exceeding 297 mm unfolded , other than metallised paper	0	A	5 %	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process				
4810.22	Lightweight coated paper (L.W.C.)				
4810.22.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.22.90	Other	10	E	15 %	
4810.22.90A	Only graph paper for recording apparatus	0	A	15 %	
4810.22.90B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state, unprinted	0	A	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.31.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.31.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.32	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²:				
4810.32.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.32.90	Other	10	E	15 %	
4810.32.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.32.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.39	Other:				
4810.39.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.39.90	Other	-	A	FREE	
	Other paper and paperboard:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.92	Multi-ply:				
4810.92.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.92.90	Other	10	E	15 %	
4810.92.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.92.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.99	Other:				
4810.99.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30")	-	A	FREE	
4810.99.90	Other	10	E	15 %	
4810.99.90A	Only metallised paper in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4810.99.90B	Only graph paper for recording apparatus	0	A	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.41.90	Other	10	E	10 %	
4811.41.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4811.49	Other:				
4811.49.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4811.49.90	Other	10	E	10 %	
4811.49.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	10 %	
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
4811.51	Bleached, weighing more than 150 g/m ² :				
4811.51.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.59.30	Other, for the manufacture of beverage containers, printed, covered on both sides with a thin transparent plastic layer, whether or not lined with a metal layer (on the side that will constitute the bottom of the container), folded or marked previously to facilitate cutting when manufacturing the individual containers	-	A	FREE	
4811.59.40	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.59.90	Other	10	E	5 %	
4811.59.90A	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, other than in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	10	G	5 %	
4811.59.90B	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	5 %	
4811.59.90C	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
4811.60.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (5-10)	10	G	FREE	
4811.60.90	Other (5-10)	10	G	15 %	
4811.60.90A	Only floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres				
	Impregnated, coated or covered				
4811.90.11	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	10	E	FREE	
4811.90.19	Other	10	E	15 %	
	Other impregnated:				
4811.90.21	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4811.90.23	Other unprinted (5-10)	10	E	5 %	
4811.90.23A	Only greaseproof papers, printed	10	G	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.90.29	Other	10	E	10 %	
4811.90.29A	Only greaseproof papers, printed	10	G	10 %	
	Other, printed:				
4811.90.41	Writing paper (1-10)	10	E	10 %	
4811.90.42	Drawing paper	10	E	15 %	
4811.90.43	Packing or wrapping paper, without advertisements	10	E	5 %	
4811.90.44	Packing or wrapping paper, with advertisements	10	E	15 %	
4811.90.49	Other	10	E	5 %	
	Other:				
4811.90.91	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4811.90.93	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.90.99	Other	10	E	5 %	
4811.90.99A	Only "endless" paper	15	E	5 %	
4811.90.99B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.	0	A	FREE	
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.				
4813.10.00	In the form of booklets or tubes	0	A	FREE	
4813.20.00	In rolls of a width not exceeding 5 cm	0	A	FREE	
4813.90	Other:				
4813.90.10	In strips or rolls of a width exceeding 15 cm, or in sheets with one side exceeding 15 cm and the other side exceeding 36 cm, unfolded (5-10)	0	A	15 %	
4813.90.20	Cut in shapes other than square or rectangular or in strips or rolls of a width not exceeding 15 cm provided that with does not correspond to that required for the mechanical production of cigarettes	0	A	15 %	
4813.90.90	Other	0	A	FREE	
48.14	WALLPAPER AND SIMILAR WALLCOVERINGS; WINDOW TRANSPARENCIES OF PAPER.				
4814.10.00	Ingrain paper	10	E	15 %	
4814.20.00	Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics (1-10)	10	E	10 %	
4814.90.00	Other	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING . 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.				
4816.20	Self-copy paper				
4816.20.10	In rolls of a width of 21 cm or more, but not more than 36 cm and a diameter in excess of 100 cm, unprinted (1-09)	0	A	FREE	
4816.20.90	Other (1-09)	0	A	15 %	
4816.90	Other:				
4816.90.10	Duplicator stencils	-	A	FREE	
4816.90.90	Other	0	A	15 %	
4816.90.90A	Only carbon (carbonic) or similar copying papers	10	E	15 %	
48.17	LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY.				
4817.10.00	Envelopes (5-10)	15	E	15 %	
4817.20.00	Letter cards, plain postcards and correspondence cards (5-10)	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4817.30.00	Boxes, bags, and similar presentations, containing an assortment of stationery for correspondence (5-10)	15	G	15 %	
48.18	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; CLEANSING TISSUES, BAD SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				
4818.10.00	Toilet paper (4-09)	15	E	10 %	
4818.20	Handkerchiefs, cleansing or facial tissues and towels:				
4818.20.10	Handkerchiefs and cleansing or facial tissues	15	E	15 %	
4818.20.20	Towel paper (4-09)	15	E	10 %	
4818.30	Tablecloths and serviettes:				
4818.30.10	Serviettes (1-10)	15	E	10 %	
4818.30.20	Tablecloths	15	E	15 %	
4818.30.30	Sets of tablecloths and serviettes	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:				
4818.40.10	Napkins, whether or not for adults (Article 80, Law 8-2010)	0	A	5 %	
4818.40.20	Sanitary towels (sanitary napkins)	15	E	15 %	
4818.40.30	Tampons	15	E	15 %	
4818.40.40	Sterilised articles for clinics and hospitals	15	E	5 %	
4818.40.90	Other	15	E	15 %	
4818.50	Articles of apparel and clothing accessories				
4818.50.10	Sterilised articles for clinics and hospitals	15	E	5 %	
4818.50.20	Bibs, neck and wrist protectors	15	E	FREE	
4818.50.90	Other	15	E	15 %	
4818.90	Other:				
4818.90.10	Sterilised paper articles for clinics and hospitals	0	A	5 %	
4818.90.90	Other	15	E	15 %	
48.19	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES. BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4819.10.00	Boxes of corrugated paper or paperboard (1-10)	15	H	10 %	
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard				
4819.20.10	Cartons for assembly as beverage containers	-	A	FREE	
4819.20.20	Folding boxes	15	G	15 %	
4819.20.90	Other	15	G	15 %	
4819.20.90A	Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil (Tetra Brik-type)	0	A	15 %	
4819.30.00	For cement and the like	10	G	15 %	
4819.30.11A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.12	For ground coffee or sugar	10	G	15 %	
4819.30.12A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.19	Other	10	G	15 %	
4819.30.19A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.20	Vacuum cleaner bags	10	G	15 %	
4819.30.90	Other	10	G	15 %	
4819.40	Other sacks and bags; cones				
4819.40.11	For cement and the like	10	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4819.40.12	For ground coffee or sugar	10	G	15 %	
4819.40.19	Other	10	G	15 %	
4819.40.20	Vacuum cleaner bags	10	G	15 %	
4819.40.90	Other (1-10)	10	G	10 %	
4819.50	Other packing containers, including record sleeves				
4819.50.10	Paper covers for clothing	10	G	15 %	
4819.50.20	Packaging for eggs	10	G	15 %	
4819.50.30	For ice cream, with a capacity of one gallon or more	10	G	FREE	
4819.50.40	Other folding containers:	10	G	15 %	
4819.50.90	Other	10	G	15 %	
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD. ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.				
4820.10	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles				
4820.10.10	Registers	15	G	15 %	
4820.10.20	Account books	15	G	15 %	
4820.10.31	Continuous	15	G	15 %	
4820.10.39	Other	15	G	15 %	
4820.10.41	Blank	15	G	15 %	
4820.10.49	Other	15	G	15 %	
4820.10.50	Diaries (1-10)	15	G	10 %	
4820.10.90	Other	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4820.20	Exercise books:				
4820.20.10	School exercise books (broad lined, double-lined, for writing, squared, for music and for drawing) (1-10)	15	G	10 %	
4820.20.90	Other, including notebooks (1-10)	15	G	10 %	
4820.30	Binders (other than book covers), folders and file covers				
4820.30.10	Accordion files	15	G	15 %	
4820.30.20	Ring binders (portfolios) (1-10)	15	G	10 %	
	Other files or folders:				
4820.30.31	Of the hanging type	15	G	15 %	
4820.30.32	Presentation types, other than manila	15	G	15 %	
4820.30.39	Other (1-10)	15	G	10 %	
4820.30.40	Document covers, other than book covers (1-10)	15	G	10 %	
4820.30.90	Other	15	G	15 %	
4820.40.00	Manifold business forms and interleaved carbon sets	15	G	15 %	
4820.50.00	Albums for samples or for collections	15	E	5 %	
4820.90	Other:				
	Hard covers for books:				
4820.90.11	For account books	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4820.90.19	Other	15	E	10 %	
4820.90.90	Other	15	E	15 %	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.				
4821.10	Printed:				
4821.10.10	Labels for exercise books	15	H	15 %	
4821.10.20	Twin check labels for photographic development	15	H	FREE	
4821.10.30	Other, of types manufactured in the country	15	H	15 %	
4821.10.90	Other	15	H	10 %	
4821.90	Other:				
4821.90.10	Of types manufactured in the country	15	G	15 %	
4821.90.90	Other	15	G	10 %	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).				
4822.10.00	Of a kind used for winding textile yarn	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4822.90	Other:				
4822.90.10	For the textile industry	0	A	FREE	
4822.90.90	Other	0	A	15 %	
48.23	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				
4823.20.00	Filter paper and paperboard (2-09)	0	A	10 %	
4823.40	Rolls, sheets and dials, printed for self-recording apparatus:				
4823.40.10	For horse racing docket vending machines	0	A	5 %	
4823.40.90	Other	0	A	FREE	
	Trays, dishes, plates, cups and the like, of paper or paperboard				
4823.61.00	Of bamboo	15	E	15 %	
4823.69	Other:				
4823.69.10	Waxed paper cups, other than those of 3 to 24 ounces	15	G	10 %	
4823.69.20	Straws	15	G	15 %	
4823.69.90	Other	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4823.70	Moulded or pressed articles of paper pulp:				
4823.70.10	Moulded paper pulp containers for carrying or packing eggs	10	E	5 %	
4823.70.10A	Only moulded sheets for packing and transporting eggs	5	E	5 %	
4823.70.20	Moulds for printing	10	E	10 %	
4823.70.90	Other	10	E	15 %	
4823.70.90A	Only moulded sheets for packing and transporting eggs	5	E	15 %	
4823.90	Other:				
4823.90.10	Paper and paper board, simply cut for wrapping	10	E	15 %	
4823.90.20	Drying paper and paperboard	10	E	10 %	
4823.90.30	Clothes patterns	10	E	10 %	
4823.90.40	Washers and gaskets (packing)	10	E	FREE	
	Tubular casings:				
4823.90.51	For sausages	0	A	FREE	
4823.90.59	Other	0	A	FREE	
4823.90.60	Paperboard insoles	10	E	FREE	
4823.90.70	Letters of paper or paperboard	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4823.90.80	Packaging lids	10	E	10 %	
	Other:				
4823.90.91	Fans	10	E	10 %	
4823.90.92	Moulds for printing	10	E	10 %	
4823.90.93	Unperforated card, whether or not in strips, for punch card machines	10	E	15 %	
4823.90.94	Printed silicone paper in rolls of a width of 2cm	10	E	FREE	
4823.90.95	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.96	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.97	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4823.90.98	Gummed or adhesive paper, in strips or rolls	10	E	15 %	
4823.90.99	Other	10	E	10 %	
4823.90.99A	Only multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A	10 %	
4823.90.99B	Only electrical insulation paper	0	A	10 %	
4823.90.99C	Only "sticks" of rolled paper for confectionary	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
49.01	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.				
4901.10	In single sheets, whether or not folded				
4901.10.10	Pornographic material	0	A	FREE	
4901.10.90	Other	0	A	FREE	
4901.91.00	Dictionaries and encyclopaedias, whether or not in serial instalments thereof	0	A	FREE	
4901.99	Other:				
4901.99.10	Pornographic material	0	A	FREE	
4901.99.90	Other	0	A	FREE	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.				
4902.10	Appearing at least four times a week				
4902.10.10	Classed as educational by the Ministry of Education	0	A	FREE	
4902.10.91	Pornographic material	0	A	FREE	
4902.10.99	Other	0	A	FREE	
4902.90	Other:				
4902.90.10	Daily and weekly newspapers, other than pornographic material	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4902.90.21	Classed as educational by the Ministry of Education	0	A	FREE	
4902.90.22	Pornographic material	0	A	FREE	
4902.90.29	Other	0	A	FREE	
49.03	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS.				
4903.00.10	Drawing or colouring books	5	E	FREE	
4903.00.90	Other	5	E	FREE	
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED.	5	E	FREE	
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.				
4905.10.00	Globes	0	A	FREE	
4905.91.00	In book form	0	A	FREE	
4905.99.00	Other	0	A	FREE	
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITIZED PAPER AND CARBON COPIES OF THE FOREGOING.	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.				
4907.00.11	Postage stamps	0	A	10 %	
4907.00.19	Other	0	A	10 %	
4907.00.20	Envelopes, letter cards and other writing materials stamped by franking devices	15	E	10 %	
4907.00.30	Cheques, cheque books, whether or not stamped, check books other than travellers' cheques	15	E	15 %	
4907.00.41	Legal tender or issued	-	A	FREE	
4907.00.49	Other	15	E	10 %	
4907.00.49A	Only banknotes	0	A	10 %	
4907.00.51	Official lottery tickets, unissued	15	E	15 %	
4907.00.52	Official lottery tickets, in circulation	15	E	15 %	
4907.00.59	Other	15	E	10 %	
4907.00.61	Uncompleted, unissued or not legal tender	15	E	15 %	
4907.00.69	Other (securities issued or legal tender)	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4907.00.71	Air bills of lading	15	E	15 %	
4907.00.79	Other	15	E	15 %	
4907.00.90	Other	15	E	15 %	
49.08	TRANSFERS (DECALCOMANIAS) OF ANY KIND.				
4908.10.00	Transfers (decalcomanias), vitrifiable	0	A	15 %	
4908.90.00	Other	10	E	15 %	
49.09	PRINTED OR ILLUSTRATED POSTCARDS; CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.				
4909.00.11	With views of the Republic of Panama	15	G	10 %	
4909.00.19	Other	15	G	15 %	
4909.00.21	Intended to be completed with a written message	15	G	15 %	
4909.00.29	Other	15	G	15 %	
4909.00.30	Mass cards	15	G	15 %	
4909.00.40	Business or visiting cards	15	G	15 %	
4909.00.90	Other	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
49.10	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS.				
4910.00.11	With educational illustrations	15	E	FREE	
4910.00.19	Other	15	E	15 %	
4910.00.20	Calendars printed on material other than paper or board, other than compound or perpetual calendars	15	E	15 %	
4910.00.30	Compound or perpetual calendars	15	E	15 %	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.				
4911.10	Trade advertising material, commercial catalogues and the like:				
4911.10.11	Colour samples for paints	-	A	FREE	
4911.10.19	Other	15	G	15 %	
4911.10.19A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	
4911.10.20	Posters, flyers and other printed advertising material, for cinema films or video films	15	G	10 %	
4911.10.30	Other advertising material, commercial catalogues and the like, from foreign enterprises	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4911.10.40	Tourist material, with advertising from local firms, distributed free of charge	15	G	FREE	
4911.10.91	Colour samples for paints	15	G	FREE	
4911.10.99	Other	15	G	15 %	
4911.10.99A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	
4911.91	Pictures, designs and photographs:				
4911.91.11	Posters or flyers, other than educational material	15	E	15 %	
4911.91.12	Reproductions of famous paintings, of the kinds not produced in Panama	15	E	15 %	
4911.91.19	Other	15	E	15 %	
4911.91.20	Aerial photographs for maps and plans.	15	E	FREE	
4911.91.30	Other photographs	15	E	15 %	
4911.91.40	Posters, stickers or stamps for education	15	E	FREE	
4911.91.90	Other	15	E	15 %	
4911.99	Other:				
4911.99.10	Tickets and the like, used to maintain order in queues, whether or not in strips	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4911.99.20	Travel tickets	15	G	15 %	
4911.99.30	Paper stamps (other than for securities)	15	G	15 %	
4911.99.90	Other	15	G	15 %	
4911.99.90A	Only lottery scratch cards	0	A	15 %	
5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING.	0	A	10 %	
5002.00.00	RAW SILK (NOT THROWN).	0	A	10 %	
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK).	0	A	10 %	
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5006.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE; SILKWORM GUT.	5	C	FREE	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.				
5007.10.00	Fabrics of noil silk	10	C	FREE	
5007.20.00	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	C	FREE	
5007.90.00	Other fabrics	10	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
51.01	WOOL, NOT CARDED OR COMBED.				
5101.11.00	Shorn wool	0	A	10 %	
5101.19.00	Other	0	A	10 %	
5101.21.00	Shorn wool	0	A	10 %	
5101.29.00	Other	0	A	10 %	
5101.30.00	Carbonised	0	A	10 %	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED.				
5102.11.00	Of Kashmir (cashmere) goats	0	A	10 %	
5102.19.00	Other	0	A	10 %	
5102.20.00	Coarse animal hair	0	A	10 %	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.				
5103.10.00	Noils of wool or of fine animal hair	0	A	10 %	
5103.20.00	Other waste of wool or of fine animal hair	0	A	10 %	
5103.30.00	Waste of coarse animal hair	0	A	10 %	
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR.	0	A	10 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.				
5109.10.00	Containing 85 % or more by weight of wool or of fine animal hair	15	C	15 %	
5109.90.00	Other	15	C	15 %	
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE.	5	C	FREE	
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.				
5111.11	Weighing not more than 300 g/m2:				
5111.11.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.11.90	Other	10	E	10 %	
5111.19	Other:				
5111.19.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.19.90	Other	10	E	10 %	
5111.20	Other, mixed mainly or solely with man-made filaments				
5111.20.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5111.20.90	Other	10	E	10 %	
5111.30	Other, mixed mainly or solely with man-made staple fibres:				
5111.30.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.30.90	Other	10	E	10 %	
5111.90	Other:				
5111.90.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.90.90	Other	10	E	10 %	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR.				
5112.11.00	Weighing 200 g/m2 or less	10	E	FREE	
5112.19.00	Other	10	E	FREE	
5112.20.00	Other, mixed (mainly) or solely with man-made filaments	10	E	FREE	
5112.30.00	Other, mixed mainly or solely with man-made staple fibres:	10	E	FREE	
5112.90.00	Other	10	E	FREE	
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.	10	E	FREE	
5201.00.00	COTTON, NOT CARDED OR COMBED.	0	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5	C	FREE	
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C	FREE	
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C	FREE	
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C	FREE	
52.06	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.				
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.				
5207.10.00	Containing no less than 85 % cotton by weight	5	C	FREE	
5207.90.00	Other	5	C	FREE	
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m ² .				
5208.11.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.12.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5208.13.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.19.00	Other fabrics	10	E	FREE	
5208.21.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.22.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.23.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.29.00	Other fabrics	10	E	FREE	
5208.31.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.32.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.33.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.39.00	Other fabrics	10	E	FREE	
5208.41.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.42.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.43.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.49.00	Other fabrics	10	E	FREE	
5208.51.00	Plain weave, weighing not more than 100 g/m ²	10	E	FREE	
5208.52.00	Plain weave, weighing more than 100 g/m ²	10	E	FREE	
5208.59.00	Other fabrics	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
52.09	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m ² .				
5209.11.00	Plain-woven	10	E	FREE	
5209.12.00	3-thread or 4-thread twill, including cross- twill	-	A	FREE	
5209.19.00	Other fabrics	10	E	FREE	
5209.21.00	Plain-woven	10	E	FREE	
5209.22.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5209.29.00	Other fabrics	10	E	FREE	
5209.31.00	Plain-woven	10	E	FREE	
5209.32.00	3-thread or 4-thread twill, including cross- twill	-	A	FREE	
5209.39.00	Other fabrics	10	E	FREE	
5209.41.00	Plain-woven	10	E	FREE	
5209.42.00	Denim	-	A	FREE	
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	-	A	FREE	
5209.49.00	Other fabrics	10	E	FREE	
5209.51.00	Plain-woven	10	E	FREE	
5209.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5209.59.00	Other fabrics	10	E	FREE	
52.10	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m².				
5210.11.00	Plain-woven	10	E	FREE	
5210.19.00	Other fabrics	10	E	FREE	
5210.21.00	Plain-woven	10	E	FREE	
5210.29.00	Other fabrics	10	E	FREE	
5210.31.00	Plain-woven	10	E	FREE	
5210.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5210.39.00	Other fabrics	10	E	FREE	
5210.41.00	Plain-woven	10	E	FREE	
5210.49.00	Other fabrics	10	E	FREE	
5210.51.00	Plain-woven	10	E	FREE	
5210.59.00	Other fabrics	10	E	FREE	
52.11	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m².				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5211.11.00	Plain-woven	10	E	FREE	
5211.12.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.19.00	Other fabrics	10	E	FREE	
5211.20.00	Bleached	10	E	FREE	
5211.31.00	Plain-woven	10	E	FREE	
5211.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.39.00	Other fabrics	10	E	FREE	
5211.41.00	Plain-woven	10	E	FREE	
5211.42.00	Denim	10	E	FREE	
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E	FREE	
5211.49.00	Other fabrics	10	E	FREE	
5211.51.00	Plain-woven	10	E	FREE	
5211.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.59.00	Other fabrics	10	E	FREE	
52.12	OTHER WOVEN FABRICS OF COTTON.				
5212.11.00	Unbleached	10	E	FREE	
5212.12.00	Bleached	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5212.13.00	Dyed	10	E	FREE	
5212.14.00	Of yarns of different colours	10	E	FREE	
5212.15.00	Printed	10	E	FREE	
5212.21.00	Unbleached	10	E	FREE	
5212.22.00	Bleached	10	E	FREE	
5212.23.00	Dyed	10	E	FREE	
5212.24.00	Of yarns of different colours	10	E	FREE	
5212.25.00	Printed	10	E	FREE	
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5301.10.00	Flax, raw or retted	0	A	10 %	
5301.21.00	Broken or scutched	0	A	10 %	
5301.29.00	Other	0	A	10 %	
5301.30.00	Flax tow and waste	0	A	10 %	
53.02	TRUE HEMP (<i>CANNABIS SATIVA</i> L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5302.10.00	True hemp, raw or retted	0	A	10 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5307.10.00	Single	15	C	15 %	
5307.20.00	Multiple (folded) or cabled	15	C	15 %	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN.				
5308.10.00	Coir yarn	15	C	15 %	
5308.20.00	Yarn of true hemp	5	C	10 %	
5308.90	Other:				
5308.90.11	Not put up for retail sale	5	C	10 %	
5308.90.19	Put up for retail sale	5	C	FREE	
5308.90.91	Paper yarn	15	C	15 %	
5308.90.99	Other	15	C	FREE	
53.09	WOVEN FABRICS OF FLAX.				
5309.11.00	Unbleached or bleached	10	C	FREE	
5309.19.00	Other	15	C	FREE	
5309.21.00	Unbleached or bleached	10	C	FREE	
5309.29.00	Other	10	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
53.10	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5310.10.00	Unbleached	10	C	FREE	
5310.90.00	Other	10	C	FREE	
53.11	YARN OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN.				
5311.00.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	C	FREE	
5311.00.91	Of ramie	10	C	FREE	
5311.00.92	Of hemp	10	C	FREE	
5311.00.93	Of rattan; of palm; of straw	10	C	15 %	
5311.00.99	Other	10	C	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5402.46.00	Other, of partially oriented polyesters	0	A	15 %	
5402.47.00	Other polyesters	5	C	FREE	
5402.48.00	Other, polypropylenes	5	C	FREE	
5402.49.00	Other	5	C	FREE	
5402.51.00	Of nylon or other polyamide	5	C	FREE	
5402.52.00	Of polyesters	15	C	15 %	
5402.59.00	Other	5	C	FREE	
5402.61.00	Of nylon or other polyamide	5	C	FREE	
5402.62.00	Of polyesters	5	C	FREE	
5402.69.00	Other	5	C	FREE	
54.03	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX.				
5403.10.00	High tenacity yarn of viscose rayon	0	A	FREE	
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5	C	FREE	
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	5	C	FREE	
5403.33.00	Of cellulose acetate	-	A	FREE	
5403.39.00	Other	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5403.41.00	Of viscose rayon	5	C	FREE	
5403.42.00	Of cellulose acetate	5	C	FREE	
5403.49.00	Other	5	C	FREE	
54.04	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.				
5404.11.00	Of elastomers	15	C	15 %	
5404.12.00	Other, of polypropylene	15	C	15 %	
5404.19.00	Other	15	C	15 %	
5404.19.00A	Only of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0,31 mm, for toothbrushes	0	A	15 %	
5404.90.00	Other	15	C	15 %	
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND OTHER FORMS (FOR EXAMPLE ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	15	C	15 %	
5406.00.00	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
54.07	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04.				
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A	FREE	
5407.20.00	Woven fabrics obtained from strip or the like	10	C	FREE	
5407.30.00	Fabrics specified in Note 9 to Section XI	10	E	FREE	
5407.41.00	Unbleached or bleached	10	E	FREE	
5407.42.00	Dyed	10	E	FREE	
5407.43.00	Of yarns of different colours	10	E	FREE	
5407.44.00	Printed	10	E	FREE	
5407.51.00	Unbleached or bleached	10	E	FREE	
5407.52.00	Dyed	10	E	FREE	
5407.53.00	Of yarns of different colours	10	E	FREE	
5407.54.00	Printed	10	C	FREE	
5407.61.00	Containing 85 % or more by weight of non-textured polyester filaments	10	E	FREE	
5407.69.00	Other	10	E	FREE	
5407.71.00	Unbleached or bleached	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5407.72.00	Dyed	10	E	FREE	
5407.73.00	Of yarns of different colours	-	A	FREE	
5407.74.00	Printed	15	E	FREE	
5407.81.00	Unbleached or bleached	10	E	FREE	
5407.82.00	Dyed	10	E	FREE	
5407.83.00	Of yarns of different colours	10	C	FREE	
5407.84.00	Printed	10	E	FREE	
5407.91.00	Unbleached or bleached	10	E	FREE	
5407.92.00	Dyed	10	E	FREE	
5407.93.00	Of yarns of different colours	10	E	FREE	
5407.94.00	Printed	10	E	FREE	
54.08	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05.				
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A	FREE	
5408.21.00	Unbleached or bleached	10	E	FREE	
5408.22.00	Dyed	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5408.23.00	Of yarns of different colours	10	E	FREE	
5408.24.00	Printed	10	E	FREE	
5408.31.00	Unbleached or bleached	10	E	FREE	
5408.32.00	Dyed	10	E	FREE	
5408.33.00	Of yarns of different colours	10	E	FREE	
5408.34.00	Printed	10	E	FREE	
55.01	SYNTHETIC FILAMENT TOW.				
5501.10.00	Of nylon or other polyamide	0	A	10 %	
5501.20.00	Of polyesters	0	A	10 %	
5501.30.00	Acrylic or modacrylic	0	A	10 %	
5501.40.00	Of polypropylene	0	A	10 %	
5501.90.00	Other	0	A	10 %	
5502.00.00	ARTIFICIAL FILAMENT TOW.	0	A	10 %	
55.03	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5503.11.00	Of aramids	0	A	FREE	
5503.19.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5503.20.00	Of polyesters	0	A	FREE	
5503.30.00	Acrylic or modacrylic	0	A	FREE	
5503.40.00	Of polypropylene	0	A	FREE	
5503.90.00	Other	0	A	FREE	
55.04	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5504.10.00	Of viscose rayon	0	A	FREE	
5504.90.00	Other	0	A	FREE	
55.05	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES.				
5505.10.00	Of synthetic fibres	0	A	FREE	
5505.20.00	Of artificial fibres	0	A	FREE	
55.06	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5506.10.00	Of nylon or other polyamides	0	A	10 %	
5506.20.00	Of polyesters	0	A	10 %	
5506.30.00	Acrylic or modacrylic	0	A	10 %	
5506.90.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.	0	A	10 %	
55.08	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5508.10	Of synthetic staple fibres:				
5508.10.10	Put up for retail sale	5	C	FREE	
5508.10.90	Other	5	C	FREE	
5508.20	Of artificial staple fibres:				
5508.20.10	Put up for retail sale	15	C	15 %	
5508.20.90	Other	15	C	15 %	
55.09	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.				
5509.11.00	Single	5	C	FREE	
5509.12.00	Multiple (folded) or cabled	5	C	FREE	
5509.21.00	Single	5	C	FREE	
5509.22.00	Multiple (folded) or cabled	5	C	FREE	
5509.31.00	Single	5	C	FREE	
5509.32.00	Multiple (folded) or cabled	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5509.41.00	Single	5	C	FREE	
5509.42.00	Multiple (folded) or cabled	5	C	FREE	
5509.51.00	Mixed mainly or solely with artificial staple fibres	5	C	FREE	
5509.52.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.53.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.59.00	Other	5	C	FREE	
5509.61.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.62.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.69.00	Other	5	C	FREE	
5509.91.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.92.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.99.00	Other	5	C	FREE	
55.10	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.				
5510.11.00	Single	5	C	FREE	
5510.12.00	Multiple (folded) or cabled	5	C	FREE	
5510.20.00	Other yard, mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5510.30.00	Other yarn, mixed mainly or solely with cotton	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5510.90.00	Other yarn	5	C	FREE	
55.11	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE.				
5511.10.00	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	C	FREE	
5511.20.00	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	C	FREE	
5511.30.00	Of artificial staple fibres	5	C	FREE	
55.12	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES.				
5512.11.00	Unbleached or bleached	10	E	FREE	
5512.19.00	Other	-	A	FREE	
5512.21.00	Unbleached or bleached	10	E	FREE	
5512.29.00	Other	10	E	FREE	
5512.91.00	Unbleached or bleached	10	E	FREE	
5512.99.00	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
55.13	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m ² .				
5513.11.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5513.13.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5513.19.00	Other fabrics	10	E	FREE	
5513.21.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.23.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5513.29.00	Other fabrics	10	E	FREE	
5513.31.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.39.00	Other fabrics	10	E	FREE	
5513.41.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.49.00	Other fabrics	10	E	FREE	
55.14	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m ² .				
5514.11.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5514.19.00	Other fabrics	10	E	FREE	
5514.21.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5514.23.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5514.29.00	Other fabrics	10	E	FREE	
5514.30.00	Of yarns of different colours	-	A	FREE	
5514.41.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5514.43.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5514.49.00	Other fabrics	10	E	FREE	
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES.				
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	10	E	FREE	
5515.12.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.13.00	Mixed mainly or solely with wool or fine animal hair	10	C	FREE	
5515.19.00	Other	10	E	FREE	
5515.21.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.22.00	Mixed mainly or solely with wool or fine animal hair	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5515.29.00	Other	10	E	FREE	
5515.91.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.99.00	Other	10	E	FREE	
55.16	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES.				
5516.11.00	Unbleached or bleached	10	E	FREE	
5516.12.00	Dyed	10	E	FREE	
5516.13.00	Of yarns of different colours	-	A	FREE	
5516.14.00	Printed	10	E	FREE	
5516.21.00	Unbleached or bleached	10	E	FREE	
5516.22.00	Dyed	10	E	FREE	
5516.23.00	Of yarns of different colours	-	A	FREE	
5516.24.00	Printed	10	E	FREE	
5516.31.00	Unbleached or bleached	10	E	FREE	
5516.32.00	Dyed	10	E	FREE	
5516.33.00	Of yarns of different colours	10	E	FREE	
5516.34.00	Printed	10	E	FREE	
5516.41.00	Unbleached or bleached	10	E	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5601.22	Of man-made fibres:				
5601.22.11	Of cellulose acetate	-	A	FREE	
5601.22.19	Other	-	A	FREE	
5601.22.91	Filters of cellulose acetate	15	C	FREE	
5601.22.99	Other	15	C	15 %	
5601.29.00	Other	15	C	15 %	
5601.30	Textile flock and dust and mill neps:				
5601.30.10	Textile flock	15	C	15 %	
5601.30.20	Neps (fibre balls) and dust	15	C	15 %	
56.02	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.				
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	15	C	15 %	
5602.21.00	Of wool or fine animal hair	15	C	15 %	
5602.29.00	Of other textile materials	5	C	FREE	
5602.90	Other:				
5602.90.10	Geomembranes and geotextiles of the kind used in construction for filtering or reinforcing soil	15	C	10 %	
5602.90.20	Roofing felt, whether or not impregnated with asphalt	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5602.90.90	Other	15	C	15 %	
5602.90.90A	Only covered with thermoplastics, of a thickness exceeding 0,15 mm, weighing more than 350 g/m ²	0	A	15 %	
5602.90.90B	Only impregnated	0	A	15 %	
56.03	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.				
5603.11.00	Weighing 25 g/m ² or less	0	A	FREE	
5603.12.00	Of a weight exceeding 25g/m ² but not exceeding 70 g/m ²	0	A	FREE	
5603.13.00	Of a weight exceeding 70g/m ² but not exceeding 150 g/m ²	0	A	FREE	
5603.14.00	Of a weight exceeding 150 g/m ²	0	A	FREE	
5603.91.00	Weighing 25 g/m ² or less	0	A	FREE	
5603.92.00	Of a weight exceeding 25g/m ² but not exceeding 70 g/m ²	0	A	FREE	
5603.93.00	Of a weight exceeding 70g/m ² but not exceeding 150 g/m ²	0	A	FREE	
5603.94.00	Of a weight exceeding 150 g/m ²	0	A	FREE	
56.04	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS.				
5604.10.00	Rubber thread and cord, textile covered	10	C	FREE	
5604.90.00	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL.	0	A	10 %	
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN.	5	C	FREE	
56.07	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.				
5607.21.00	Binder or baler twine	15	E	15 %	
5607.29.00	Other	15	E	15 %	
5607.41.00	Binder or baler twine	15	E	15 %	
5607.49.00	Other	15	E	FREE	
5607.50	Of other synthetic fibres:				
5607.50.10	Of nylon or other polyamides	15	E	5 %	
5607.50.90	Other	15	E	FREE	
5607.90	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5607.90.10	Of paper	15	C	15 %	
5607.90.20	Of abaca (manila hemp, <i>Musa textilis Nee</i>) or of other hard (leaf) fibres	15	C	15 %	
5607.90.90	Other	15	C	15 %	
56.08	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS.				
5608.11	Made up fishing nets				
5608.11.10	For tuna fishing	15	C	15 %	
5608.11.90	Other	15	C	FREE	
5608.19	Other:				
5608.19.11	For tuna fishing nets	15	C	10 %	
5608.19.19	Other	15	C	FREE	
5608.19.20	Hammocks	15	C	15 %	
5608.19.90	Other	15	C	15 %	
5608.90	Other:				
5608.90.11	For tuna fishing	15	C	15 %	
5608.90.19	Other	15	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5608.90.20	Hammocks	15	C	15 %	
5608.90.90	Other	15	C	FREE	
56.09	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
5609.00.10	Shoe laces (other than those manufactured using braid)	15	C	FREE	
5609.00.20	Clothes lines	15	C	15 %	
5609.00.30	Mops or scourers for cleaning floors, etc.	15	C	15 %	
5609.00.90	Other	15	C	15 %	
57.01	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.				
5701.10.00	Of wool or fine animal hair	15	E	5 %	
5701.90.00	Of Other textile materials	15	E	5 %	
57.02	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS.				
5702.10	"Kelem", "Schumacks" or "Karamanie" and similar hand-woven rugs				
5702.10.10	Of wool or fine animal hair	15	E	10 %	
5702.10.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5702.20.00	Floor coverings of coconut fibres (coir)	15	E	15 %	
5702.31.00	Of wool or fine animal hair	15	E	10 %	
5702.32	Of man-made textile materials:				
5702.32.10	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.32.90	Other	15	E	15 %	
5702.39	Of other textile materials:				
5702.39.10	Of the vegetable fibres of Chapter 53	15	E	15 %	
5702.39.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.39.99	Other	15	E	15 %	
5702.41.00	Of wool or fine animal hair	15	E	10 %	
5702.42	Of man-made textile materials:				
5702.42.10	For motor vehicles	15	E	15 %	
5702.42.20	Bath mats	15	E	10 %	
5702.42.30	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.42.40	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.42.90	Other	15	E	15 %	
5702.49	Of other textile materials:				
5702.49.10	For motor vehicles	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5702.49.20	Bath mats	15	E	10 %	
5702.49.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5702.49.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.49.92	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.49.99	Other	15	E	15 %	
5702.50	Other, not of pile construction, not made up:				
5702.50.10	Of wool or fine animal hair	15	E	10 %	
5702.50.20	Of man-made textile material, presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.50.91	Other, presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.50.99	Other	15	E	15 %	
5702.91.00	Of wool or fine animal hair	15	E	10 %	
5702.92	Of man-made textile materials:				
5702.92.10	For motor vehicles	15	E	15 %	
5702.92.20	Bath mats	15	E	10 %	
5702.92.30	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.92.40	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.92.90	Other	15	E	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5703.30	Of other man-made textile materials:				
5703.30.10	For motor vehicles, made up	15	E	15 %	
5703.30.20	Made up bath mats	15	E	10 %	
5703.30.30	Other, decorated with landscapes, designs or drawings, whether or not made up	15	E	10 %	
5703.30.40	Other, made up, having a maximum surface area of 1 m ²	15	E	10 %	
5703.30.90	Other	15	E	15 %	
5703.90	Of other textile materials:				
5703.90.10	For motor vehicles, made up	15	E	15 %	
5703.90.20	Made up bath mats	15	E	10 %	
5703.90.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5703.90.91	Decorated with landscapes, designs or drawings	15	E	10 %	
5703.90.92	Other, made up, having a maximum surface area of 1 m ²	15	E	10 %	
5703.90.99	Other	15	E	15 %	
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.				
5704.10.00	Having a maximum surface area of 0,3 m ²	15	E	15 %	
5704.90.00	Other	15	E	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5801.26.00	Chenille fabrics	10	C	FREE	
5801.31.00	Uncut weft pile fabrics	10	C	FREE	
5801.32.00	Velvet and plush by weft, cut, striped (corduroy)	20	C	FREE	
5801.33.00	Other weft pile fabrics	10	C	FREE	
5801.34.00	Warp pile fabrics, épinglé (uncut)	-	A	FREE	
5801.35.00	Warp pile fabrics, cut	10	C	FREE	
5801.36.00	Chenille fabrics	10	C	FREE	
5801.90	Of other textile materials:				
5801.90.10	Impregnated, coated or covered with plastics or rubber	10	C	FREE	
5801.90.21	Of flax; of hemp; of ramie	10	C	10 %	
5801.90.22	Of jute	10	C	FREE	
5801.90.29	Other	10	C	FREE	
5801.90.30	Other, of silk	10	C	10 %	
5801.90.90	Other	10	C	FREE	
58.02	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03.				
5802.11.00	Unbleached	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5802.19.00	Other	10	E	FREE	
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials				
5802.20.10	Impregnated, coated or covered with plastics or rubber	10	E	FREE	
5802.20.21	Of flax; of hemp; of ramie	10	E	10 %	
5802.20.22	Of jute	10	E	15 %	
5802.20.29	Other	10	E	FREE	
5802.20.30	Other, of silk	10	E	10 %	
5802.20.40	Other, of wool or of fine animal hair	10	E	10 %	
5802.20.90	Other	10	E	FREE	
5802.30	Tufted textile fabrics:				
5802.30.10	Impregnated, coated or covered with plastics or rubber	10	E	FREE	
5802.30.21	Of flax; of hemp; of ramie	10	E	10 %	
5802.30.22	Jute	10	E	FREE	
5802.30.29	Other	10	E	FREE	
5802.30.30	Other, of silk	10	E	10 %	
5802.30.40	Other, of wool or of fine animal hair	10	E	10 %	
5802.30.90	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5803.00.00	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06.	10	E	FREE	
58.04	TULLES AND OTHER NET FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06.				
5804.10.00	Tulles and other net fabrics	10	E	FREE	
5804.21.00	Of man-made fibres	10	E	FREE	
5804.29.00	Of other textile materials	10	E	FREE	
5804.30.00	Hand-made lace	10	E	FREE	
58.05	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP.				
5805.00.10	Of wool or fine animal hair	15	C	FREE	
5805.00.90	Other	15	C	15 %	
58.06	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS).				
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5806.20.00	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	E	FREE	
5806.31.00	Of cotton	-	A	FREE	
5806.32.00	Of man-made fibres	-	A	FREE	
5806.39	Of other textile materials:				
5806.39.10	Of silk	10	C	FREE	
5806.39.90	Other	10	C	FREE	
5806.40.00	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C	FREE	
58.07	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.				
5807.10	Woven fabrics:				
5807.10.10	Of silk, of man-made fibres	10	E	FREE	
5807.10.90	Other	10	E	15 %	
5807.90	Other:				
5807.90.10	Of silk, of man-made fibres	10	E	FREE	
5807.90.90	Other	10	E	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5810.92	Of man-made fibres:				
5810.92.10	Insignia for uniforms	10	C	15 %	
5810.92.90	Other	10	C	FREE	
5810.99	Of other textile materials:				
5810.99.10	Insignia for uniforms	10	E	15 %	
5810.99.90	Other	10	E	FREE	
5811.00.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10.	10	C	FREE	
59.01	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS.				
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	C	FREE	
5901.90.00	Other	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
59.02	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.				
5902.10.00	Of nylon or other polyamides	0	A	FREE	
5902.20.00	Of polyesters	0	A	FREE	
5902.90.00	Other	0	A	FREE	
59.03	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02.				
5903.10.00	With poly(vinyl chloride)	5	C	FREE	
5903.20.00	With polyurethane	10	C	FREE	
5903.90.00	Other	-	A	FREE	
59.04	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE.				
5904.10.00	Linoleum	0	A	10 %	
5904.90	Other:				
5904.90.10	On a backing of needleloom felt or nonwovens	10	C	10 %	
5904.90.90	On a backing of other textiles	10	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5905.00.00	TEXTILE WALL COVERINGS.	10	C	15 %	
59.06	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02.				
5906.10.00	Adhesive tape of a width not exceeding 20 cm	10	C	10 %	
5906.91.00	Knitted or crocheted	10	C	FREE	
5906.99.00	Other	-	A	FREE	
59.07	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.				
5907.00.10	Painted canvas	10	C	15 %	
5907.00.90	Other	10	C	FREE	
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED.	5	C	FREE	
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS.	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL.	0	A	3 %	
59.11	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER.				
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)				
5911.10.10	Geomembranes or geotextiles of the kind used in construction for filtering or reinforcing soil	5	E	10 %	
5911.10.90	Other	5	E	FREE	
5911.20.00	Bolting cloth, whether or not made up	5	C	FREE	
5911.31.00	Weighing less than 650 g/m ²	0	A	FREE	
5911.32.00	Weighing 650 g/m ² or more	0	A	FREE	
5911.40.00	Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5911.90	Other:				
5911.90.10	Gaskets, washers and other seals for pumps, motors, and the like, discs and membranes	0	A	FREE	
5911.90.20	Filter sheets	0	A	10 %	
5911.90.90	Other	0	A	FREE	
60.01	PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS, KNITTED OR CROCHETED.				
6001.10.00	"Long pile" fabrics	10	E	FREE	
6001.21.00	Of cotton	10	E	FREE	
6001.22.00	Of man-made fibres	10	E	FREE	
6001.29.00	Of other textile materials	10	E	FREE	
6001.91.00	Of cotton	10	E	FREE	
6001.92.00	Of man-made fibres	-	A	FREE	
6001.99.00	Of other textile materials	10	E	FREE	
60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.				
6002.40.00	Containing by weight 5 % or more elastomeric yarn, without rubber thread	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6002.90.00	Other	10	E	FREE	
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM OTHER THAN THOSE OF HEADING 60.01 OR 60.02.				
6003.10.00	Of wool or fine animal hair	10	E	FREE	
6003.20.00	Of cotton	10	E	FREE	
6003.30.00	Of synthetic fibres	10	E	FREE	
6003.40.00	Of artificial fibres	10	E	FREE	
6003.90.00	Other	10	E	FREE	
60.04	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.				
6004.10.00	Containing by weight 5 % or more elastomeric yarn, without rubber thread	-	A	FREE	
6004.90.00	Other	10	E	FREE	
60.05	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04.				
6005.21.00	Unbleached or bleached	10	E	FREE	
6005.22.00	Dyed	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6005.23.00	Of yarns of different colours	10	E	FREE	
6005.24.00	Printed	10	E	FREE	
6005.31.00	Unbleached or bleached	10	E	FREE	
6005.32.00	Dyed	10	E	FREE	
6005.33.00	Of yarns of different colours	10	E	FREE	
6005.34.00	Printed	10	E	FREE	
6005.41.00	Unbleached or bleached	10	E	FREE	
6005.42.00	Dyed	10	E	FREE	
6005.43.00	Of yarns of different colours	10	E	FREE	
6005.44.00	Printed	10	E	FREE	
6005.90.00	Other	10	E	FREE	
60.06	OTHER KNITTED OR CROCHETED FABRICS.				
6006.10.00	Of wool or fine animal hair	10	E	FREE	
6006.21.00	Unbleached or bleached	10	E	FREE	
6006.22.00	Dyed	10	E	FREE	
6006.23.00	Of yarns of different colours	10	E	FREE	
6006.24.00	Printed	10	E	FREE	
6006.31.00	Unbleached or bleached	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6006.32.00	Dyed	10	E	FREE	
6006.33.00	Of yarns of different colours	10	E	FREE	
6006.34.00	Printed	10	E	FREE	
6006.41.00	Unbleached or bleached	10	E	FREE	
6006.42.00	Dyed	10	E	FREE	
6006.43.00	Of yarns of different colours	10	E	FREE	
6006.44.00	Printed	10	E	FREE	
6006.90.00	Other	10	E	FREE	
61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03.				
6101.20	Of cotton:				
6101.20.10	Men's	15	E	10 %	
6101.20.20	Boys'	15	E	10 %	
6101.30	Of man-made fibres:				
6101.30.10	Men's	15	E	10 %	
6101.30.20	Boys'	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6101.90	Of other textile materials:				
6101.90.10	Men's	15	E	10 %	
6101.90.20	Boys'	15	E	10 %	
61.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04.				
6102.10	Of wool or fine animal hair:				
6102.10.10	Women's	15	E	10 %	
6102.10.20	Girls'	15	E	10 %	
6102.20	Of cotton:				
6102.20.10	Women's	15	E	10 %	
6102.20.20	Girls'	15	E	10 %	
6102.30	Of man-made fibres:				
6102.30.10	Women's	15	E	10 %	
6102.30.20	Girls'	15	E	10 %	
6102.90	Of other textile materials:				
6102.90.10	Women's	15	E	10 %	
6102.90.20	Girls'	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.				
6103.10.00	Suits (two-piece or three-piece)	15	E	10 %	
6103.22.00	Of cotton	15	E	10 %	
6103.23.00	Of synthetic fibres	15	E	10 %	
6103.29.00	Of other textile materials	15	E	10 %	
6103.31.00	Of wool or fine animal hair	15	E	10 %	
6103.32.00	Of cotton	15	E	10 %	
6103.33.00	Of synthetic fibres	15	E	10 %	
6103.39.00	Of other textile materials	15	E	10 %	
6103.41.00	Of wool or fine animal hair	15	E	10 %	
6103.42.00	Of cotton	15	E	10 %	
6103.43.00	Of synthetic fibres	15	E	10 %	
6103.49.00	Of other textile materials	15	E	10 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6104.41.20	Girls'	15	E	10 %	
6104.42	Of cotton:				
6104.42.10	Women's	15	E	15 %	
6104.42.20	Girls'	15	E	10 %	
6104.43	Of synthetic fibres:				
6104.43.10	Women's	15	E	15 %	
6104.43.20	Girls'	15	E	10 %	
6104.44	Of artificial fibres:				
6104.44.10	Women's	15	E	15 %	
6104.44.20	Girls'	15	E	10 %	
6104.49	Of other textile materials:				
6104.49.10	Women's	15	E	15 %	
6104.49.20	Girls'	15	E	10 %	
6104.51.00	Of wool or fine animal hair	15	E	10 %	
6104.52.00	Of cotton	15	E	10 %	
6104.53.00	Of synthetic fibres	15	E	10 %	
6104.59.00	Of other textile materials	15	E	10 %	
6104.61.00	Of wool or fine animal hair	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6104.62.00	Of cotton	15	C	10 %	
6104.63.00	Of synthetic fibres	15	E	10 %	
6104.69.00	Of other textile materials	15	E	10 %	
61.05	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED.				
6105.10.00	Of cotton	15	C	15 %	
6105.20.00	Of man-made fibres	15	E	10 %	
6105.90.00	Of other textile materials	15	E	10 %	
61.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED.				
6106.10	Of cotton:				
6106.10.10	Women's	15	C	15 %	
6106.10.20	Girls'	15	C	10 %	
6106.20	Of man-made fibres:				
6106.20.10	Women's	15	C	15 %	
6106.20.20	Girls'	15	C	10 %	
6106.90	Of other textile materials:				
6106.90.10	Women's	15	E	15 %	
6106.90.20	Girls'	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6107.11	Of cotton:				
6107.11.10	Men's	15	E	15 %	
6107.11.20	Boys'	15	E	15 %	
6107.12	Of man-made fibres:				
6107.12.10	Men's	15	E	15 %	
6107.12.20	Boys'	15	E	15 %	
6107.19	Of other textile materials:				
6107.19.10	Men's	15	E	15 %	
6107.19.20	Boys'	15	E	15 %	
6107.21	Of cotton:				
6107.21.10	Men's	15	E	15 %	
6107.21.20	Boys'	15	E	15 %	
6107.22	Of man-made fibres:				
6107.22.10	Men's	15	E	15 %	
6107.22.20	Boys'	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6107.29	Of other textile materials:				
6107.29.10	Men's	15	E	15 %	
6107.29.20	Boys'	15	E	15 %	
6107.91	Of cotton:				
6107.91.10	Men's	15	E	15 %	
6107.91.20	Boys'	15	E	15 %	
6107.99	Of other textile materials:				
6107.99.10	Men's	15	E	15 %	
6107.99.20	Boys'	15	E	15 %	
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6108.11	Of man-made fibres:				
6108.11.10	Women's	15	E	15 %	
6108.11.20	Girls'	15	E	15 %	
6108.19	Of other textile materials:				
6108.19.10	Women's	15	E	15 %	
6108.19.20	Girls'	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6108.21	Of cotton:				
6108.21.10	Women's	15	E	15 %	
6108.21.20	Girls'	15	E	15 %	
6108.22	Of man-made fibres:				
6108.22.10	Women's	15	E	15 %	
6108.22.20	Girls'	15	E	15 %	
6108.29	Of other textile materials:				
6108.29.10	Women's	15	E	15 %	
6108.29.20	Girls'	15	E	15 %	
6108.31	Of cotton:				
6108.31.10	Women's	15	E	15 %	
6108.31.20	Girls'	15	E	15 %	
6108.32	Of man-made fibres:				
6108.32.10	Women's	15	E	15 %	
6108.32.20	Girls'	15	E	15 %	
6108.39	Of other textile materials:				
6108.39.10	Women's	15	E	15 %	
6108.39.20	Girls'	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6108.91	Of cotton:				
6108.91.10	Women's	15	E	15 %	
6108.91.20	Girls'	15	E	15 %	
6108.92	Of man-made fibres:				
6108.92.10	Women's	15	E	15 %	
6108.92.20	Girls'	15	E	15 %	
6108.99	Of other textile materials:				
6108.99.10	Women's	15	E	15 %	
6108.99.20	Girls'	15	E	15 %	
61.09	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED.				
6109.10	Of cotton:				
6109.10.10	White and not printed	15	E	10 %	
6109.10.90	Other	15	E	10 %	
6109.90	Of other textile materials:				
6109.90.10	White and not printed	15	C	10 %	
6109.90.90	Other	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
61.10	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6110.11	Of wool				
6110.11.10	Men's and women's	15	E	10 %	
6110.11.90	Other	15	E	10 %	
6110.12	Of Kashmir (cashmere) goats:				
6110.12.10	Men's and women's	15	E	10 %	
6110.12.90	Other	15	E	10 %	
6110.19	Other:				
6110.19.10	Men's and women's	15	E	10 %	
6110.19.90	Other	15	E	10 %	
6110.20	Of cotton:				
6110.20.10	With collar, other than white	15	E	15 %	
6110.20.90	Other	15	E	15 %	
6110.30	Of man-made fibres:				
6110.30.10	With collar, other than white	15	C	10 %	
6110.30.90	Other	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6110.90	Of other textile materials:				
6110.90.10	With collar, other than white	15	E	10 %	
6110.90.90	Other	15	E	10 %	
61.11	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.				
6111.20	Of cotton:				
6111.20.10	Cotton shirts of up to size 4T	15	E	15 %	
6111.20.90	Other	15	E	10 %	
6111.30	Of synthetic fibres:				
6111.30.10	Shirts up to size 4T	15	E	15 %	
6111.30.90	Other	15	E	10 %	
6111.90	Of other textile materials:				
6111.90.10	Shirts up to size 4T	15	E	15 %	
6111.90.90	Other	15	E	10 %	
61.12	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.				
6112.11.00	Of cotton	15	E	10 %	
6112.12.00	Of synthetic fibres	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6112.19.00	Of other textile materials	15	E	10 %	
6112.20.00	Ski suits	15	E	10 %	
6112.31.00	Of synthetic fibres	15	E	10 %	
6112.39.00	Of other textile materials	15	E	10 %	
6112.41.00	Of synthetic fibres	15	E	10 %	
6112.49.00	Of other textile materials	15	E	10 %	
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 59.03, 59.06 OR 59.07.	15	E	10 %	
61.14	OTHER GARMENTS, KNITTED OR CROCHETED.				
6114.20.00	Of cotton	15	E	10 %	
6114.30.00	Of man-made fibres	15	E	10 %	
6114.90.00	Of other textile materials	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
61.15	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.				
6115.10.00	Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins)	15	E	15 %	
6115.10.00A	Only stockings for varicose veins	0	A	15 %	
6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6116.93.10	Workers' protective clothing	15	E	10 %	
6116.93.90	Other	15	E	10 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
6202.11.00	Of wool or fine animal hair	15	E	10 %	
6202.12.00	Of cotton	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 SWIMWEAR).				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.12	Of cotton:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.69.19	Other	15	C	10 %	
6204.69.21	Girls', up to size 16, without bib and brace, of denim	15	C	15 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
6206.30.90	Other, girls'	15	C	10 %	
6206.40	Of man-made fibres:				
6206.40.10	Women's	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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' SINGLETS 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
62.08	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
6213.20.00	Of cotton	15	E	10 %	
6213.90.00	Of other textile materials	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
62.14	SHAWLS, SCARVES, MUFLERS, 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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.10.40	Sets of ¾ 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 ¾ 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 ¾ size sheets (3 piece)	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
6304.92	Not knitted or crocheted, of cotton:				
6304.92.10	Mosquito nets	15	E	10 %	
6304.92.20	Table cloths	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
6403.91	Covering the ankle:				
6403.91.10	Sports footwear and dancing shoes	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6404.20.92A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6802.23	Granite:				
6802.23.11	Flagstones, tiles, cubes, roofing tiles and bricks	15	E	10 %	
6802.23.19	Other	15	E	15 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
68.14	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER ATERIALS.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 ₂ O ₃	0	A	3 %	
6902.20.00	Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A	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 ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)				
6903.20.10	Nozzles for ships and boats	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7002.20.00	Rods	0	A	10 %	
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 5×10^{-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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer:				
7005.10.11	Slatted	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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).				
7013.10	Of glass-ceramics:				
7013.10.11	Babies' feeding bottles	15	E	10 %	
7013.10.19	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 MULTICELLULAR 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 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	3 %	
7017.90.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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).				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 ² , 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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, SPIEGELEISEN, 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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7207.19.00	Other	0	A	FREE	
7207.20.00	Containing by weight 0,25 % or more of carbon	0	A	FREE	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
7215.50.31	Flats	0	A	FREE	
7215.50.32	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
72.16	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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.01	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL.				
7301.10.00	Sheet piling	0	A	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
7304.39.00	Other	0	A	10 %	
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 nor reinforced	15	E	15 %	
7305.31.90	Other	15	E	10 %	
7305.39	Other:				
7305.39.10	Hydro-electric conduits of steel, whether or nor reinforced	15	E	15 %	
7305.39.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7305.90	Other:				
7305.90.10	Hydro-electric conduits of steel, whether or nor 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 %	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7310.21.90	Other	10	G	15 %	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
7314.14.40	Mesh suitable for gabions	0	A	10 %	
7314.14.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 ² 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7315.82.90	Other	0	A	15 %	
7315.89	Other:				
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7326.20	Articles of iron or steel wire:				
7326.20.10	Clothes hangers for commercial premises	10	E	5 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES).				
7412.10.00	Of refined copper	0	A	10 %	
7412.20.00	Of copper alloys	0	A	10 %	
7413.00.00	STRANDED WIRE, CABLES, PLAITED 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7607.20	Backed:				
7607.20.10	Foil strips	0	A	FREE	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
7610.90.20	Balustrades and parts thereof	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8111.00.20	Unwrought	0	A	FREE	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	HANDBSAWS; 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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; BLOWLAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS.				
8205.10.00	Drilling, threading or tapping tools	0	A	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
8301.10.00	Padlocks	5	C	FREE	
8301.20.00	Motor vehicle locks	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
8405.10.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8407.31.00	Of a cylinder capacity not exceeding 50 cm ³	0	A	10 %	
8407.32.00	Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	0	A	10 %	
8407.33.00	Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³	0	A	10 %	
8407.34.00	Of a cylinder capacity exceeding 1 000 cm ³	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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8413.60.20	For marine bilge systems	0	A	5 %	
8413.60.90	Other	0	A	3 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.29	SELF-PROPELLED BULLDOZERS, ANGLED OZERS, 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8436.91.90	Other	0	A	FREE	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8438.80.90	Other	0	A	3 %	
8438.90.00	Parts	0	A	3 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 x 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
8452.40.90	Other, including parts	15	E	3 %	
8452.90.00	Other parts of sewing machines	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.66	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND.				
8466.10.00	Tool holders and self-opening dieheads	0	A	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8469.00.20	Other typewriters, whether or not electric	0	A	10 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
8474.31.00	Concrete or mortar mixers	0	A	3 %	
8474.31.00A	Only of a capacity not exceeding 0,36 m ³	10	E	3 %	
8474.32.00	Machinery for mixing mineral substances with bitumen	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 ³ and a unit weight not exceeding 100 g	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 ³ and a unit weight not exceeding 1 200 g	15	G	5 %	
8506.10.20	Having an external volume exceeding 300 cm ³	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 ³	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 ³	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 ³	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
8506.60.19	Other	0	A	5 %	
8506.60.20	Having an external volume exceeding 300 cm ³	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 ³	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8511.90.90	Other	0	A	10 %	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS, AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.				
8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	0	A	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 HAIRDRESSING APPARATUS (FOR EXAMPLE: HAIRDRYERS, 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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.				
8518.10.00	Microphones and stands therefor	0	A	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8518.50	Electric sound amplifier sets:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.52	"Smart cards":				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
8536.49.00	Other	0	A	3 %	
8536.49.00A	Only surge indicators and electrical contacters	10	C	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8605.00.90	Other	0	A	15 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.92A	Only of a cylinder capacity exceeding 1 000 cm ³ but not more than 1 300 cm ³ (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 ³ but not more than 1 300 cm ³ (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 ³ but not more than 1 300 cm ³ (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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
8703.24.94A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33.96	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 RADIOLOGICAL UNITS).				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
8707.90.21	For road tractors for semi-trailers	20	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8711.20.21	New	10	E2	15 %	
8711.20.21A	Only tricycles (trikes)	30	E2	15 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8716.40.20	Used	10	E2	15 %	
8716.80	Other vehicles:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
8803.20.00	Under-carriages and parts thereof	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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:				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS.				
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A	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, CINEPHOTOMICROGRAPHY OR MICROPROJECTION.				
9011.10.00	Stereoscopic microscopes	0	A	15 %	
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.				
9017.10.00	Drafting tables and machines, whether or not automatic	15	E	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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).				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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, TAXIMETERS, 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
9403.50.90	Other	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
9404.90.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	
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 ²	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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
9504.10.20	Other, which connect to a television receiver	15	E	5 %	
9504.10.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	Footballs, 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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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 %	
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 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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	

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