



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 21 May 2012
(OR. en)**

**Interinstitutional File:
2011/0293 (NLE)**

**16396/11
ADD 16**

**AMLAT 100
PESC 1391
WTO 389**

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other

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, cyclic 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	Cyclic, cyclic or cycloaliphatic 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, cyclic 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	
2919	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	
2920	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	
2921	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, cyclic or cycloaliphatic 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), phenamphetamine (INN), phentermine (INN), lophetamine (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), amileridine (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	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secobarbital (INN), secobarbital (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 phenothiazine 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 derivatives 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, antidysertery 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, ENGORGES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES.				
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	FREE	
3207.20.00	Vitrifiable enamels and glazes, engorges (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-CYMEENE; 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 DYE STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3809.10.00	With a basis of amylaceous substances	5	E	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 alkyl benzenes	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; monomillonite 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				