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**AMLAT 100
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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
54.01	SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5401.10.00	Of synthetic filaments	5	C	FREE	
5401.20.00	Of artificial filaments	5	C	FREE	
54.02	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.				
5402.11.00	Of aramids	0	A	FREE	
5402.19.00	Other	0	A	FREE	
5402.20.00	High tenacity yarn of polyesters	0	A	FREE	
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	C	FREE	
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	C	FREE	
5402.33.00	Of polyesters	0	A	FREE	
5402.34.00	Of polypropylene	5	E	FREE	
5402.39.00	Other	5	E	FREE	
5402.44.00	Of elastomers	-	A	FREE	
5402.45.00	Other, of nylon or other polyamides	0	A	FREE	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6101.90	Of other textile materials:				
6101.90.10	Men's	15	E	10 %	
6101.90.20	Boys'	15	E	10 %	
6102	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04.				
6102.10	Of wool or fine animal hair:				
6102.10.10	Women's	15	E	10 %	
6102.10.20	Girls'	15	E	10 %	
6102.20	Of cotton:				
6102.20.10	Women's	15	E	10 %	
6102.20.20	Girls'	15	E	10 %	
6102.30	Of man-made fibres:				
6102.30.10	Women's	15	E	10 %	
6102.30.20	Girls'	15	E	10 %	
6102.90	Of other textile materials:				
6102.90.10	Women's	15	E	10 %	
6102.90.20	Girls'	15	E	10 %	

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

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

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

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

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6107.29	Of other textile materials:				
6107.29.10	Men's	15	E	15 %	
6107.29.20	Boys'	15	E	15 %	
6107.91	Of cotton:				
6107.91.10	Men's	15	E	15 %	
6107.91.20	Boys'	15	E	15 %	
6107.99	Of other textile materials:				
6107.99.10	Men's	15	E	15 %	
6107.99.20	Boys'	15	E	15 %	
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6108.11	Of man-made fibres:				
6108.11.10	Women's	15	E	15 %	
6108.11.20	Girls'	15	E	15 %	
6108.19	Of other textile materials:				
6108.19.10	Women's	15	E	15 %	
6108.19.20	Girls'	15	E	15 %	

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

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

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

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

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
61.15	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.				
6115.10.00	Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins)	15	E	15 %	
6115.10.00A	Only stockings for varicose veins	0	A	15 %	
6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex				
6115.21.10	Leotards and other hosiery for dancing	15	E	10 %	
6115.21.90	Other	15	E	15 %	
6115.22	Of synthetic fibres, measuring per single yarn 67 decitex or more				
6115.22.10	Leotards and other hosiery for dancing	15	E	10 %	
6115.22.90	Other	15	E	15 %	
6115.29	Of other textile materials:				
6115.29.10	Leotards and other hosiery for dancing	15	E	10 %	
6115.29.90	Other	15	E	15 %	
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6115.94.00	Of wool or fine animal hair	15	E	15 %	
6115.95.00	Of cotton	15	E	15 %	
6115.96.00	Of synthetic fibres:	15	E	15 %	
6115.99	Of other textile materials:				
6115.99.10	Rubberised knee-length surgical stockings, for varicose veins, other than half socks and pantyhose	15	E	15 %	
6115.99.90	Other	15	E	15 %	
61.16	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.				
6116.10	Impregnated, coated or covered with plastic or rubber				
6116.10.10	Workers' protective clothing	15	E	10 %	
6116.10.90	Other	15	E	10 %	
6116.91	Of wool or fine animal hair:				
6116.91.10	Workers' protective clothing	15	E	10 %	
6116.91.90	Other	15	E	10 %	
6116.92	Of cotton:				
6116.92.10	Workers' protective clothing	15	E	10 %	
6116.92.90	Other	15	E	10 %	
6116.93	Of synthetic fibres:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6116.93.10	Workers' protective clothing	15	E	10 %	
6116.93.90	Other	15	E	10 %	
6116.99	Of other textile materials:				
6116.99.10	Workers' protective clothing	15	E	10 %	
6116.99.90	Other	15	E	10 %	
6117	OTHER MADE-UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.				
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like	15	E	15 %	
6117.80	Other clothing accessories:				
6117.80.10	Washbands, belts and bandoliers	15	E	10 %	
6117.80.91	Impregnated, coated or covered with rubber or combined with rubber threads	15	E	15 %	
6117.80.92	Ties, bow ties and cravats	15	E	10 %	
6117.80.99	Other	15	E	15 %	
6117.80.99A	Only kneepads and shin guards, other than for sports	0	A	15 %	
6117.90	Parts:				
6117.90.10	Of textile materials impregnated, coated or covered with rubber or combined with rubber threads	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6117.90.90	Other	15	E	15 %	
62.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03.				
6201.11.00	Of wool or fine animal hair	15	E	10 %	
6201.12.00	Of cotton	15	E	10 %	
6201.13.00	Of man-made fibres	15	E	10 %	
6201.19.00	Of other textile materials	15	E	10 %	
6201.91.00	Of wool or fine animal hair	15	E	10 %	
6201.92.00	Of cotton	15	E	10 %	
6201.93.00	Of man-made fibres	15	E	10 %	
6201.99.00	Of other textile materials	15	E	10 %	
62.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04.				
6202.11.00	Of wool or fine animal hair	15	E	10 %	
6202.12.00	Of cotton	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6202.13.00	Of man-made fibres	15	E	10 %	
6202.19.00	Of other textile materials	15	E	10 %	
6202.91.00	Of wool or fine animal hair	15	E	10 %	
6202.92.00	Of cotton	15	E	10 %	
6202.93.00	Of man-made fibres	15	E	10 %	
6202.99.00	Of other textile materials	15	E	10 %	
62.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).				
6203.11	Of wool or fine animal hair:				
6203.11.10	Boys', with trousers from size 4 to 16	15	E	10 %	
6203.11.90	Other	15	E	10 %	
6203.12	Of synthetic fibres:				
6203.12.10	Boys', with trousers from size 4 to 16	15	E	10 %	
6203.12.90	Other	15	E	10 %	
6203.19	Of other textile materials:				
6203.19.10	Boys', with trousers from size 4 to 16	15	E	10 %	
6203.19.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.22	Of cotton:				
6203.22.10	Boys', with trousers from size 4 to 16	15	E	15 %	
6203.22.90	Other	15	E	10 %	
6203.23	Of synthetic fibres:				
6203.23.10	Boys', with trousers from size 4 to 16	15	E	15 %	
6203.23.90	Other	15	E	10 %	
6203.29	Of other textile materials:				
6203.29.10	Boys', with trousers from size 4 to 16	15	E	15 %	
6203.29.90	Other	15	E	10 %	
6203.31	Of wool or fine animal hair:				
6203.31.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.31.90	Other	15	E	10 %	
6203.32	Of cotton:				
6203.32.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.32.90	Other	15	E	10 %	
6203.33	Of synthetic fibres:				
6203.33.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.33.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.39	Of other textile materials:				
6203.39.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.39.90	Other	15	E	10 %	
6203.41	Of wool or fine animal hair:				
6203.41.11	Men's, without bib or brace	15	C	10 %	
6203.41.12	Boys', without bib or brace	15	C	15 %	
6203.41.13	With bib and brace	15	C	10 %	
6203.41.21	Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	C	10 %	
6203.41.22	Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	C	15 %	
6203.41.23	Boys', without bib or brace	15	C	15 %	
6203.41.24	With bib and brace	15	C	10 %	
6203.42	Of cotton:				
6203.42.11	School uniforms for physical education	15	C	15 %	
6203.42.12	Other, for school uniforms	15	C	15 %	
6203.42.13	Other, boys', without bib or brace	15	C	15 %	
6203.42.14	With bib and brace	15	C	10 %	
6203.42.19	Other	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.42.21	School uniforms up to size 18	15	C	15 %	
6203.42.22	Men's without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	C	10 %	
6203.42.23	Men's without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	C	15 %	
6203.42.24	Boys', without bib or brace	15	C	15 %	
6203.42.25	With bib and brace	15	C	10 %	
6203.43	Of synthetic fibres:				
6203.43.11	School uniforms for physical education	15	E	15 %	
6203.43.12	Other, for school uniforms	15	E	15 %	
6203.43.13	Other, boys', without bib or brace	15	E	15 %	
6203.43.14	With bib and brace	15	E	10 %	
6203.43.19	Other	15	E	10 %	
6203.43.21	School uniforms up to size 18	15	E	15 %	
6203.43.22	Men's without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	E	10 %	
6203.43.23	Men's without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	E	15 %	
6203.43.24	Boys', without bib or brace	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.43.25	With bib and brace	15	E	10 %	
6203.49	Of other textile materials:				
6203.49.11	School uniforms for physical education	15	E	15 %	
6203.49.12	Other, for school uniforms	15	E	15 %	
6203.49.13	Other, boys', without bib or brace	15	E	15 %	
6203.49.14	With bib and brace	15	E	10 %	
6203.49.19	Other	15	E	10 %	
6203.49.21	School uniforms up to size 18	15	E	15 %	
6203.49.22	Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	E	15 %	
6203.49.23	Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	E	15 %	
6203.49.24	Boys', without bib or brace	15	E	15 %	
6203.49.25	With bib and brace	15	E	10 %	
6204.11	Of wool or fine animal hair:				
6204.11.10	Women's	15	E	15 %	
6204.11.21	Up to size 6x	15	E	15 %	
6204.11.29	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.12	Of cotton:				
6204.12.10	Women's	15	E	15 %	
6204.12.21	Up to size 6x	15	E	15 %	
6204.12.29	Other	15	E	15 %	
6204.13	Of synthetic fibres:				
6204.13.10	Women's	15	E	15 %	
6204.13.21	Up to size 6x	15	E	15 %	
6204.13.29	Other	15	E	15 %	
6204.19	Of other textile materials:				
6204.19.10	Women's	15	E	15 %	
6204.19.21	Up to size 6x	15	E	15 %	
6204.19.29	Other	15	E	15 %	
6204.21	Of wool or fine animal hair:				
6204.21.11	With breeches or shorts	15	E	10 %	
6204.21.19	Other	15	E	15 %	
6204.21.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.21.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	
6204.21.23	Other, with skirt or divided skirt	15	E	15 %	
6204.21.24	With breeches or shorts	15	E	10 %	
6204.21.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.21.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	
6204.22	Of cotton:				
6204.22.11	With breeches or shorts	15	E	10 %	
6204.22.19	Other	15	E	15 %	
6204.22.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	
6204.22.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	
6204.22.23	Other, with skirt or divided skirt	15	E	15 %	
6204.22.24	With breeches or shorts	15	E	10 %	
6204.22.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.22.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.23	Of synthetic fibres:				
6204.23.11	With breeches or shorts	15	E	10 %	
6204.23.19	Other	15	E	15 %	
6204.23.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	
6204.23.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	
6204.23.23	Other, with skirt or divided skirt	15	E	15 %	
6204.23.24	With breeches or shorts	15	E	10 %	
6204.23.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.23.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	
6204.29	Of other textile materials:				
6204.29.11	With breeches or shorts	15	E	10 %	
6204.29.19	Other	15	E	15 %	
6204.29.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	
6204.29.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.29.23	Other, with skirt or divided skirt	15	E	15 %	
6204.29.24	With breeches or shorts	15	E	10 %	
6204.29.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.29.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	
6204.31.00	Of wool or fine animal hair	15	E	5 %	
6204.32.00	Of cotton	15	C	5 %	
6204.33.00	Of synthetic fibres	15	E	5 %	
6204.39.00	Of other textile materials	15	E	5 %	
6204.41	Of wool or fine animal hair:				
6204.41.10	Women's	15	E	15 %	
6204.41.21	Up to size 6x	15	E	15 %	
6204.41.29	Other	15	E	15 %	
6204.42	Of cotton:				
6204.42.10	Women's	15	E	15 %	
6204.42.21	Up to size 6x	15	E	15 %	
6204.42.29	Other	15	E	15 %	
6204.43	Of synthetic fibres:				
6204.43.10	Women's	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.43.21	Up to size 6x	15	E	15 %	
6204.43.29	Other	15	E	15 %	
6204.44	Of artificial fibres:				
6204.44.10	Women's	15	E	15 %	
6204.44.21	Up to size 6x	15	E	15 %	
6204.44.29	Other	15	E	15 %	
6204.49	Of other textile materials:				
6204.49.10	Women's	15	E	15 %	
6204.49.21	Up to size 6x	15	E	15 %	
6204.49.29	Other	15	E	15 %	
6204.51	Of wool or fine animal hair:				
6204.51.10	Women's	15	E	15 %	
6204.51.20	Girls', up to size 6x	15	E	15 %	
6204.51.90	Other	15	E	15 %	
6204.52	Of cotton:				
6204.52.10	School uniforms up to size 18	15	C	15 %	
6204.52.20	Other, women's	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.52.30	Other, girls', up to size 6x	15	C	15 %	
6204.52.90	Other	15	C	15 %	
6204.53	Of synthetic fibres:				
6204.53.10	School uniforms up to size 18	15	E	15 %	
6204.53.20	Other, women's	15	E	15 %	
6204.53.30	Other, girls', up to size 6x	15	E	15 %	
6204.53.90	Other	15	E	15 %	
6204.59	Of other textile materials:				
6204.59.10	School uniforms up to size 18	15	E	15 %	
6204.59.20	Other, women's	15	E	15 %	
6204.59.30	Other, girls', up to size 6x	15	E	15 %	
6204.59.90	Other	15	E	15 %	
6204.61	Of wool or fine animal hair:				
6204.61.10	Shorts and breeches, without bib and brace	15	E	10 %	
6204.61.20	Trousers, without bib and brace	15	E	15 %	
6204.61.30	With bib and brace	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.62	Of cotton:				
6204.62.11	School uniforms for physical education	15	C	15 %	
6204.62.12	Other, with bib and brace	15	C	10 %	
6204.62.19	Other	15	C	10 %	
6204.62.21	Girls', up to size 16, without bib and brace, of denim	15	C	15 %	
6204.62.22	With bib and brace	15	C	10 %	
6204.62.29	Other	15	C	15 %	
6204.63	Of synthetic fibres:				
6204.63.11	School uniforms for physical education	15	C	15 %	
6204.63.12	Other, with bib and brace	15	C	10 %	
6204.63.19	Other	15	C	10 %	
6204.63.21	Girls', up to size 16, without bib and brace, of denim	15	C	15 %	
6204.63.22	Other, with bib and brace	15	C	10 %	
6204.63.29	Other	15	C	15 %	
6204.69	Of other textile materials:				
6204.69.11	School uniforms for physical education	15	C	15 %	
6204.69.12	Other, with bib and brace	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.69.19	Other	15	C	10 %	
6204.69.21	Girls', up to size 16, without bib and brace, of denim	15	C	15 %	
6204.69.22	Other, with bib and brace	15	C	10 %	
6204.69.29	Other	15	C	15 %	
62.05	MEN'S OR BOYS' SHIRTS.				
6205.20	Of cotton:				
6205.20.11	Of a CIF value of less than B/66.00 per dozen	15	C	15 %	
6205.20.19	Other	15	C	15 %	
6205.20.21	For school uniforms	15	C	15 %	
6205.20.29	Other	15	C	15 %	
6205.30	Of man-made fibres:				
6205.30.11	Of a CIF value of less than B/66.00 per dozen	15	E	15 %	
6205.30.19	Other	15	E	15 %	
6205.30.21	For school uniforms	15	E	15 %	
6205.30.29	Other	15	E	15 %	
6205.90	Of other textile materials:				
6205.90.11	Of a CIF value of less than B/66.00 per dozen	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6205.90.12	Of silk or silk waste, of a CIF value of B/66.00 per dozen or more	15	E	15 %	
6205.90.19	Other	15	E	15 %	
6205.90.21	For school uniforms	15	E	15 %	
6205.90.29	Other	15	E	15 %	
62.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES.				
6206.10	Of silk or silk waste				
6206.10.10	Women's	15	E	15 %	
6206.10.20	Girls'	15	E	10 %	
6206.20	Of wool or fine animal hair:				
6206.20.10	Women's	15	E	15 %	
6206.20.20	Girls'	15	E	10 %	
6206.30	Of cotton:				
6206.30.10	Women's	15	C	15 %	
6206.30.20	For school uniforms up to size 16	15	C	15 %	
6206.30.90	Other, girls'	15	C	10 %	
6206.40	Of man-made fibres:				
6206.40.10	Women's	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6206.40.20	For school uniforms up to size 16	15	C	15 %	
6206.40.90	Other, girls'	15	C	10 %	
6206.90	Of other textile materials:				
6206.90.10	Women's	15	E	15 %	
6206.90.20	For school uniforms up to size 16	15	E	15 %	
6206.90.90	Other, girls'	15	E	10 %	
62.07	MEN'S OR BOYS' SINGLETs AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.				
6207.11	Of cotton:				
6207.11.10	Men's	15	E	15 %	
6207.11.20	Boys'	15	E	15 %	
6207.19	Of other textile materials:				
6207.19.10	Men's	15	E	15 %	
6207.19.20	Boys'	15	E	15 %	
6207.21	Of cotton:				
6207.21.10	Men's	15	E	15 %	
6207.21.20	Boys'	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6207.22	Of man-made fibres:				
6207.22.10	Men's	15	E	15 %	
6207.22.20	Boys'	15	E	15 %	
6207.29	Of other textile materials:				
6207.29.10	Men's	15	E	15 %	
6207.29.20	Boys'	15	E	15 %	
6207.91	Of cotton:				
6207.91.10	Dressing gowns, bathrobes and similar articles	15	E	15 %	
6207.91.21	White, not printed	15	E	10 %	
6207.91.29	Other	15	E	15 %	
6207.91.90	Other	15	E	15 %	
6207.99	Of other textile materials:				
6207.99.10	Dressing gowns, bathrobes and similar articles	15	E	15 %	
6207.99.21	White, not printed	15	E	10 %	
6207.99.29	Other	15	E	10 %	
6207.99.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
62.08	WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.				
6208.11	Of man-made fibres:				
6208.11.10	Women's	15	E	15 %	
6208.11.20	Girls'	15	E	15 %	
6208.19	Of other textile materials:				
6208.19.10	Women's	15	E	15 %	
6208.19.20	Girls'	15	E	15 %	
6208.21.10	Women's	15	E	15 %	
6208.21.20	Girls'	15	E	15 %	
6208.22	Of man-made fibres:				
6208.22.10	Women's	15	E	15 %	
6208.22.20	Girls'	15	E	15 %	
6208.29	Of other textile materials:				
6208.29.10	Women's	15	E	15 %	
6208.29.20	Girls'	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6208.91	Of cotton:				
6208.91.11	Women's	15	E	15 %	
6208.91.12	Girls'	15	E	15 %	
6208.91.21	White, not printed	15	E	10 %	
6208.91.29	Other	15	E	15 %	
6208.91.91	Women's	15	E	15 %	
6208.91.92	Girls'	15	E	15 %	
6208.92	Of man-made fibres:				
6208.92.11	Women's	15	E	15 %	
6208.92.12	Girls'	15	E	15 %	
6208.92.21	White, not printed	15	E	10 %	
6208.92.29	Other	15	E	10 %	
6208.92.91	Women's	15	E	15 %	
6208.92.92	Girls'	15	E	15 %	
6208.99	Of other textile materials:				
6208.99.11	Women's	15	E	15 %	
6208.99.12	Girls'	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6208.99.21	White, not printed	15	E	10 %	
6208.99.29	Other	15	E	15 %	
6208.99.91	Women's	15	E	15 %	
6208.99.92	Girls'	15	E	15 %	
62.09	BABIES' GARMENTS AND CLOTHING ACCESSORIES.				
6209.20.00	Of cotton	15	E	5 %	
6209.30.00	Of synthetic fibres	15	E	10 %	
6209.90.00	Of other textile materials	15	E	10 %	
62.10	GARMENTS, MADE UP OF FABRICS OF 56.02, 56.03, 59.03, 59.06 OR 59.07.				
6210.10.00	Of fabrics of heading 56.02 or 56.03	15	E	10 %	
6210.10.00A	Only disposable sterilised overalls	0	A	10 %	
6210.20.00	Other garments, of the type described in subheadings 6201.11 to 6201.19	15	E	10 %	
6210.30.00	Other garments, of the type described in subheadings 6202.11 to 6202.19	15	E	10 %	
6210.40.00	Other men's or boys' garments	15	E	10 %	
6210.50.00	Other women's or girls' garments	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
62.11	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.				
6211.11.00	Men's or boys'	15	E	10 %	
6211.12.00	Women's or girls'	15	E	10 %	
6211.20.00	Ski suits	15	E	10 %	
6211.32	Of cotton:				
6211.32.10	Aprons and smock-overalls for medical and surgical uses	15	C	5 %	
6211.32.90	Other	15	C	10 %	
6211.33	Of man-made fibres:				
6211.33.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.33.90	Other	15	E	10 %	
6211.39	Of other textile materials:				
6211.39.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.39.90	Other	15	E	10 %	
6211.41.00	Of wool or fine animal hair	15	E	10 %	
6211.42	Of cotton:				
6211.42.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.42.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6211.43	Of man-made fibres:				
6211.43.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.43.90	Other	15	E	10 %	
6211.49	Of other textile materials:				
6211.49.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.49.90	Other	15	E	10 %	
62.12	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED.				
6212.10.00	Brassieres	15	C	15 %	
6212.20.00	Girdles and panty girdles	15	E	15 %	
6212.30.00	Corselettes	15	E	15 %	
6212.90	Other:				
6212.90.10	Braces, suspenders and garters	15	E	15 %	
6212.90.20	Waistbands	15	E	FREE	
6212.90.90	Other	15	E	15 %	
62.13	HANDKERCHIEFS.				
6213.20.00	Of cotton	15	E	10 %	
6213.90.00	Of other textile materials	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
62.14	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.				
6214.10.00	Of silk or silk waste	15	E	10 %	
6214.20.00	Of wool or fine animal hair	15	E	10 %	
6214.30.00	Of synthetic fibres	15	E	10 %	
6214.40.00	Of artificial fibres	15	E	10 %	
6214.90.00	Of other textile materials	15	E	10 %	
62.15	TIES, BOW TIES AND CRAVATS.				
6215.10.00	Of silk or silk waste	15	C	10 %	
6215.20.00	Of man-made fibres	15	E	10 %	
6215.90.00	Of other textile materials	15	E	10 %	
62.16	GLOVES, MITTENS AND MITTS.				
6216.00.10	For all trades	25	E	2,50 %	
6216.00.90	Other	25	E	10 %	
62.17	OTHER MADE-UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12.				
6217.10	Accessories:				
6217.10.10	Belts and bandoliers	15	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6217.10.20	Dress shields and shoulder pads	15	C	FREE	
6217.10.31	Stockings, tights and similar articles	15	C	15 %	
6217.10.39	Other	15	C	15 %	
6217.10.40	Collars, fronts and cuffs	15	C	FREE	
6217.10.90	Other	15	C	15 %	
6217.90.00	Parts	15	E	15 %	
63.01	BLANKETS AND TRAVELLING RUGS.				
6301.10.00	Electric blankets	15	E	10 %	
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	E	10 %	
6301.30.00	Blankets (other than electric blankets) of cotton	15	E	10 %	
6301.40.00	Blankets (other than electric blankets) of synthetic fibres	15	E	10 %	
6301.90.00	Other blankets and travelling rugs	15	E	10 %	
63.02	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.				
6302.10	Bed linen, knitted or crocheted:				
6302.10.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.10.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.10.30	Bedspreads	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.10.40	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.10.50	Sets of double bed sheets	15	E	15 %	
6302.10.60	Other sets of sheets	15	E	15 %	
6302.10.90	Other	15	E	15 %	
6302.21	Of cotton:				
6302.21.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.21.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.21.30	Bedspreads	15	E	10 %	
6302.21.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.21.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.21.60	Other sets of sheets	15	E	15 %	
6302.21.90	Other	15	E	15 %	
6302.22	Of man-made fibres:				
6302.22.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.22.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.22.30	Bedspreads	15	E	10 %	
6302.22.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.22.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.22.60	Other sets of sheets	15	E	15 %	
6302.22.90	Other	15	E	15 %	
6302.29	Of other textile materials:				
6302.29.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.29.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.29.30	Bedspreads	15	E	10 %	
6302.29.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.29.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.29.60	Other sets of sheets	15	E	15 %	
6302.29.90	Other	15	E	15 %	
6302.31	Of cotton:				
6302.31.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.31.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.31.30	Bedspreads	15	E	10 %	
6302.31.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.31.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.31.60	Other sets of sheets	15	E	15 %	
6302.31.90	Other	15	E	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.40.00	Table linen, knitted or crocheted	15	E	15 %	
6302.51.00	Of cotton	15	E	10 %	
6302.53.00	Of man-made fibres	15	E	10 %	
6302.59.00	Of other textile materials	15	E	10 %	
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:				
6302.60.10	Toilet linen	15	E	10 %	
6302.60.20	Kitchen linen	15	E	10 %	
6302.91	Of cotton:				
6302.91.10	Toilet linen	15	E	10 %	
6302.91.20	Kitchen linen	15	E	10 %	
6302.93	Of man-made fibres:				
6302.93.10	Toilet linen	15	E	10 %	
6302.93.20	Kitchen linen	15	E	10 %	
6302.99	Of other textile materials:				
6302.99.10	Toilet linen	15	E	10 %	
6302.99.20	Kitchen linen	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
63.03	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAINS OR BED VALANCES.				
6303.12.00	Of synthetic fibres	15	E	15 %	
6303.19.00	Of other textile materials	15	E	15 %	
6303.91.00	Of cotton	15	E	15 %	
6303.92.00	Of synthetic fibres	15	E	15 %	
6303.99.00	Of other textile materials	15	E	15 %	
63.04	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04.				
6304.11.00	Knitted or crocheted	15	E	15 %	
6304.19.00	Other	15	E	10 %	
6304.91	Knitted or crocheted:				
6304.91.10	Mosquito nets	15	E	10 %	
6304.91.20	Table cloths	15	E	10 %	
6304.91.90	Other	15	E	15 %	
6304.92	Not knitted or crocheted, of cotton:				
6304.92.10	Mosquito nets	15	E	10 %	
6304.92.20	Table cloths	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6304.92.90	Other	15	E	15 %	
6304.93	Not knitted or crocheted, of synthetic fibres				
6304.93.10	Mosquito nets	15	E	10 %	
6304.93.20	Table cloths	15	E	10 %	
6304.93.90	Other	15	E	15 %	
6304.99	Not knitted or crocheted, of other textile materials				
6304.99.10	Mosquito nets	15	E	10 %	
6304.99.20	Table cloths	15	E	10 %	
6304.99.90	Other	15	E	15 %	
63.05	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS.				
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	15	E	15 %	
6305.20.00	Of cotton	15	E	15 %	
6305.32.00	Flexible intermediate bulk containers	15	E	15 %	
6305.33.00	Other, of polyethylene or polypropylene strip or the like	15	E	15 %	
6305.39.00	Other	15	E	15 %	
6305.90.00	Of other textile materials	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
63.06	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.				
6306.12.00	Of synthetic fibres	15	E	15 %	
6306.19.00	Of other textile materials	15	E	15 %	
6306.22.00	Of synthetic fibres	15	E	15 %	
6306.29.00	Of other textile materials	15	E	15 %	
6306.30.00	Sails	15	E	15 %	
6306.40.00	Pneumatic mattresses	15	E	15 %	
6306.91.00	Of cotton	15	E	15 %	
6306.99.00	Of other textile materials	15	E	15 %	
63.07	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.				
6307.10	Floorcloths, dishcloths, dusters and similar cleaning cloths:				
6307.10.10	Of nonwovens	15	E	FREE	
6307.10.90	Other	15	E	FREE	
6307.20.00	Life-jackets and life-belts	0	A	15 %	
6307.90	Other:				
6307.90.10	Flags and similar articles	15	E	15 %	
6307.90.21	Motor vehicle covers	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6307.90.22	Canvas garment-bags	15	E	15 %	
6307.90.23	Vehicle seat covers	15	E	15 %	
6307.90.24	Covers for rackets, golf clubs, umbrellas and sun umbrellas	15	E	15 %	
6307.90.29	Other	15	E	15 %	
6307.90.30	Boot, shoe, corset laces and the like, with fitted ends	15	E	15 %	
6307.90.40	Cushions and pincushions	15	E	10 %	
6307.90.50	Textile coffee filters	15	E	15 %	
6307.90.91	Other, of nonwovens	15	E	15 %	
6307.90.99	Other	15	E	15 %	
6307.90.99A	Only safety belts	0	A	15 %	
6307.90.99B	Only disposable masks	0	A	15 %	
6307.90.99C	Only safety reflective strips	0	A	15 %	
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE.	15	C	15 %	
6309.00.00	WORN CLOTHING AND OTHER WORN ARTICLES.	15	C	10 %	
6309.00.00A	Only footwear	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
63.10	USED OR NEW RAGS; SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS.				
6310.10.00	Sorted	10	C	5 %	
6310.90.00	Other	10	E	5 %	
64.01	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.				
6401.10	Footwear incorporating a protective metal toecap:				
6401.10.10	Covering the ankle	15	E	10 %	
6401.10.90	Other	15	E	15 %	
6401.92.00	Covering the ankle but not covering the knee	15	H	15 %	
6401.99	Other:				
6401.99.10	Over-shoes	15	E	15 %	
6401.99.20	Sports footwear	15	E	5 %	
6401.99.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.				
6402.12.00	Ski-boots, cross-country ski footwear and snowboard boots	15	A	5 %	
6402.19.00	Other	15	E	5 %	
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs:				
6402.20.10	Sandals with outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6402.20.20	Other, with outer soles of cellular material	15	E	5 %	
6402.20.90	Other	15	E	15 %	
6402.91	Covering the ankle:				
6402.91.10	Sports footwear and dancing shoes	15	E	5 %	
6402.91.20	Indoor footwear	15	E	15 %	
6402.91.91	Infants' footwear	15	E	15 %	
6402.91.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6402.91.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	E	15 %	
6402.91.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6402.91.95	Women's' footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6402.91.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6402.91.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6402.99	Other:				
6402.99.10	Sports footwear and dancing shoes	15	E	5 %	
6402.99.21	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6402.99.22	Other, with outer soles of cellular material	15	E	5 %	
6402.99.29	Other	15	E	15 %	
6402.99.31	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6402.99.32	Other, with outer soles of cellular material	15	E	5 %	
6402.99.33	Other, of a CIF value not exceeding B/10.00 per pair	15	E	15 %	
6402.99.34	Other, of a CIF value exceeding B/10.00 per pair	15	E	10 %	
6402.99.91	Infants' footwear	15	E	15 %	
6402.99.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6402.99.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6402.99.94	Women's footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6402.99.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6402.99.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6402.99.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
64.03	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.				
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	15	A	5 %	
6403.19.00	Other	15	E	5 %	
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	H	15 %	
6403.40	Other footwear, incorporating a protective metal toecap				
6403.40.10	Of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6403.40.20	Of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6403.51	Covering the ankle:				
6403.51.10	Dancing shoes	15	H	5 %	
6403.51.20	Indoor footwear	15	H	15 %	
6403.51.91	Infants' footwear	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6403.51.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	H	15 %	
6403.51.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	H	15 %	
6403.51.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.51.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.51.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.51.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.59	Other:				
6403.59.10	Dancing shoes	15	H	5 %	
6403.59.20	Indoor footwear	15	H	15 %	
6403.59.91	Infants' footwear	15	H	15 %	
6403.59.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	H	15 %	
6403.59.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	H	15 %	
6403.59.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.59.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.59.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.59.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.91	Covering the ankle:				
6403.91.10	Sports footwear and dancing shoes	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6403.91.20	Indoor footwear	15	E	15 %	
6403.91.91	Infants' footwear	15	E	15 %	
6403.91.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6403.91.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	E	15 %	
6403.91.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6403.91.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6403.91.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6403.91.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6403.91.98	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15 %	
6403.99	Other:				
6403.99.10	Sports footwear and dancing shoes	15	H	5 %	
6403.99.20	Indoor footwear	15	H	15 %	
6403.99.91	Infants' footwear	15	H	15 %	
6403.99.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	H	15 %	
6403.99.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	H	15 %	
6403.99.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6403.99.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.99.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.99.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.99.98	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15 %	
64.04	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.				
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like				
6404.11.10	Sports footwear	15	E	5 %	
6404.11.20	Sports footwear	15	E	5 %	
6404.19	Other:				
6404.19.10	Dancing shoes	15	E	5 %	
6404.19.21	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6404.19.22	Other, with outer soles of cellular material	15	E	5 %	
6404.19.29	Other	15	E	15 %	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6404.20.92A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	E	15 %	
6404.20.93A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6404.20.94A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6404.20.95A	Only footwear with outer soles of leather or composition leather	15	H	5 %	
6404.20.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6404.20.96A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6404.20.97A	Only footwear with outer soles of leather or composition leather	15	H	5 %	
64.05	OTHER FOOTWEAR.				
6405.10	With uppers of leather or composition leather:				
6405.10.10	With outer soles of wood or cork	15	H	15 %	
6405.10.20	With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6405.20	With uppers of textile materials:				
6405.20.10	With outer soles of wood or cork	15	E	15 %	
6405.20.20	With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15	E	15 %	
6405.90	Other:				
6405.90.10	With outer soles of wood or cork	15	H	15 %	
6405.90.20	With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15	H	15 %	
64.06	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF.				
6406.10.00	Uppers and parts thereof, other than stiffeners	10	E	FREE	
6406.20.00	Outer soles and heels, of rubber or plastics	10	E	FREE	
6406.91.00	Of wood	-	A	FREE	
6406.99.00	Of other materials	10	E	FREE	