



**COUNCIL OF
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**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

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES (PYRITES ASHES)									
2601.1	- Iron ores and concentrates, other than roasted iron pyrites (pyrites ashes):									
2601.11.00	- - Non-agglomerated	0	A	0	0	0	0	0	0	
2601.12.00	- - Agglomerated	0	A	0	0	0	0	0	0	
2601.20.00	- Roasted iron pyrites (pyrites ashes)	0	A	0	0	0	0	0	0	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A	0	0	0	0	0	0	
2603.00.00	COPPER ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
2604.00.00	NICKEL ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
2605.00.00	COBAL T ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
2607.00.00	LEAD ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2608.00.00	ZINC ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
2609.00.00	TIN ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES									
2612.10.00	- Uranium ores and concentrates	0	A	0	0	0	0	0	0	
2612.20.00	- Thorium ores and concentrates	0	A	0	0	0	0	0	0	
26.13	MOLYBDENUM ORES AND CONCENTRATES									
2613.10.00	- Roasted	0	A	0	0	0	0	0	0	
2613.90.00	- Other	0	A	0	0	0	0	0	0	
2614.00.00	TITANIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	0	
26.15	NIObIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES									
2615.10.00	- Zirconium ores and concentrates	0	A	0	0	0	0	0	0	
2615.90.00	- Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
26.16	PRECIOUS METAL ORES AND CONCENTRATES									
2616.10.00	- Silver ores and concentrates	5	C	5	5	5	5	5	5	
2616.90	- Other:									
2616.90.10	- - Of gold	5	C	5	5	5	5	5	5	
2616.90.90	- - Other	5	C	5	5	5	5	5	5	
26.17	OTHER ORES AND CONCENTRATES									
2617.10.00	- Antimony ores and concentrates	0	A	0	0	0	0	0	0	
2617.90.00	- Other	0	A	0	0	0	0	0	0	
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	0	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	0	
26.20	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2620.1	- Containing mainly zinc:									
2620.11.00	- - Hard zinc spelter	0	A	0	0	0	0	0	0	
2620.19.00	- - Other	0	A	0	0	0	0	0	0	
2620.2	- Containing mainly lead:									
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	0	0	0	0	0	0	
2620.29.00	- - Other	0	A	0	0	0	0	0	0	
2620.30.00	- Containing mainly copper	0	A	0	0	0	0	0	0	
2620.40.00	- Containing mainly aluminium	0	A	0	0	0	0	0	0	
2620.60.00	- - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	0	0	0	0	0	0	
2620.9	- Other:									
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	0	0	0	0	0	0	
2620.99.00	- - Other	0	A	0	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE									
2621.10.00	- Ash and residues from the incineration of municipal waste	0	A	0	0	0	0	0	0	
2621.90.00	- Other	0	A	0	0	0	0	0	0	
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL									
2701.1	- Coal, whether or not pulverised, but not agglomerated:									
2701.11.00	- - Anthracite	5	E	5	5	5	5	5	5	
2701.12.00	- - Bituminous coal	10	E	5	5	10	5	5	5	
2701.19.00	- - Other coal	5	E	5	5	5	5	5	5	
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	5	5	5	5	5	5	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET									
2702.10.00	- Lignites, whether or not pulverised, but not agglomerated	5	E	5	5	5	5	5	5	
2702.20.00	- Agglomerated lignites	5	E	5	5	5	5	5	5	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A	0	0	0	0	0	
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON								
2704.00.10	- Coke of coal	0	A	0	0	0	0	0	
2704.00.90	- Other	0	A	0	0	0	0	0	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	15	E	5	5	5	5	5	
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	15	E	5	5	5	5	5	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS								

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2707.10.00	- Benzol (benzene)	10	E	10	10	10	10	10	
2707.20.00	- Toluol (toluene)	10	E	10	10	10	10	10	
2707.30.00	- Xylo (xylenes)	10	E	10	10	10	10	10	
2707.40.00	- Naphthalene	10	E	10	10	10	10	10	
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	10	10	10	10	10	
2707.9	- Other:								
2707.91.00	-- Creosote oils	10	E	10	10	10	10	10	
2707.99	-- Other:								
2707.99.10	--- Phenols	10	E	10	10	10	10	10	
2707.99.90	--- Other	10	E	0	10	10	5	10	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS								
2708.10.00	- Pitch	10	E	10	10	10	10	10	
2708.20.00	- Pitch coke	10	E	10	10	10	10	10	

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27.09	CRUDE PETROLEUM OILS AND CRUDE OILS OBTAINED FROM BITUMINOUS MINERALS									
2709.00.10	- Crude petroleum	0	A	0	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2709.00.90	- Other	0	A	0	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE OILS; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2710.1	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:									
2710.11	- - Light oils and preparations:									
2710.11.10	- - - Petroleum ether	0	A	0	0	0	0	0		
2710.11.20	- - - Aviation gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party	
2710.11.30	- - - Other gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2710.11.40	- - - White spirit	5	E	5	5	5	5	5		
2710.11.5	- - - Other oils for industrial use:									
2710.11.51	- - - - Naphtha	15	E	15	10	0	15	5		
2710.11.59	- - - - Other	15	E	15	10	0	15	5		
2710.11.90	- - - Other	15	E	15	10	0	15	5		
2710.19	- - Other:									
2710.19.1	- - - Medium oils and preparations:									
2710.19.11	- - - - Kerosene-type jet fuel ("Avjet turbo fuel")	0	A	0	0	0	0	0		See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.12	- - - - Other kerosenes	0	A	0	0	0	0	0		
2710.19.13	- - - - Other oils for industrial use	0	A	0	0	0	0	0		
2710.19.19	- - - - Other	15	E	10	5	0	15	10		
2710.19.2	- - - Heavy oils and preparations:									

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.19.21	- - - - Diesel oil (gas oil)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.22	- - - - Fuel oil No. 6 (Bunker C)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.23	- - - - Other fuel oils	0	A	0	0	0	0	0	
2710.19.24	- - - - Paraffinic or naphthenic base oils, refined	0	A	0	0	0	0	0	
2710.19.29	- - - - Other	15	E	10	5	0	15	10	
2710.19.9	- - - Other preparations, not specified or included elsewhere:								
2710.19.91	- - - - Lubricating oils and greases	15	C	5	1	10	15	10	
2710.19.92	- - - - Liquids for hydraulic systems	5	E	5	5	5	5	5	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.19.93	- - - - Oils for use in agriculture, of a kind used for pest and disease control	15	C	15	10	10	0	5	
2710.19.99	- - - - Other	10	E	10	10	10	10	10	
2710.9	- Waste oils:								
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	E	15	15	15	15	15	
2710.99.00	- - Other	15	E	15	15	15	15	15	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS								
2711.1	- Liquefied:								
2711.11.00	- - Natural gas	0	A	0	0	0	0	0	
2711.12.00	- - Propane	0	A	0	0	0	0	0	
2711.13.00	- - Butanes	0	A	0	0	0	0	0	
2711.14.00	- - Ethylene, propylene, butylene and butadiene	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2711.19.00	- - Other	0	A	0	0	0	0	0	0	
2711.2	- In gaseous state:									
2711.21.00	- - Natural gas	0	A	0	0	0	0	0	0	
2711.29.00	- - Other	0	A	0	0	0	0	0	0	
27.12	PETROLEUM JELLY;PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED									
2712.10.00	- Petroleum jelly	0	A	0	0	0	0	0	0	
2712.20.00	- Paraffin wax containing less than 0,75 % oil by weight	0	A	0	0	0	0	0	0	
2712.90.00	- Other	0	A	0	0	0	0	0	0	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS									

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2713.1	- Petroleum coke:									
2713.11.00	- - Not calcined	0	A	0	0	0	0	0	0	
2713.12.00	- - Calcined	5	E	5	5	5	5	5	5	
2713.20.00	- Petroleum bitumen	0	A	0	0	0	0	0	0	
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	5	5	5	5	5	5	
27.14	NATURAL BITUMENS AND ASPHALTS; BITUMINOUS OR OIL SHALES AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS									
2714.10.00	- Bituminous or oil shales and tar sands	5	E	5	5	5	5	5	5	
2714.90.00	- Other	0	A	0	0	0	0	0	0	
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	10	E	0	1	10	5	5	5	
2716.00.00	ELECTRICAL ENERGY	0	A	0	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	I. CHEMICAL ELEMENTS								
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE								
2801.10.00	- Chlorine	0	A	0	0	0	0	0	
2801.20.00	- Iodine	0	A	0	0	0	0	0	
2801.30.00	- Fluorine; bromine	0	A	0	0	0	0	0	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A	0	0	0	0	0	
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A	0	0	0	0	0	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METAL ELEMENTS								
2804.10.00	- Hydrogen	10	E	10	10	10	10	10	
2804.2	- Rare gases:								
2804.21.00	- - Argon	0	A	0	0	0	0	0	
2804.29.00	- - - Other	0	A	0	0	0	0	0	
2804.30.00	- Nitrogen	0	A	0	0	0	0	0	
2804.40.00	- Oxygen	10	E	10	10	10	10	10	
2804.50.00	- Boron; tellurium	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua			
2804.6	- Silicon:										
2804.61.00	- Containing no less than 99,99 % silicon by weight	0	A	0	0	0	0	0	0	0	
2804.69.00	- - Other	0	A	0	0	0	0	0	0	0	
2804.70.00	- Phosphorus	0	A	0	0	0	0	0	0	0	
2804.80.00	- Arsenic	0	A	0	0	0	0	0	0	0	
2804.90.00	- Selenium	0	A	0	0	0	0	0	0	0	
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY										
2805.1	- Alkali or alkaline-earth metals:										
2805.11.00	- - Sodium	0	A	0	0	0	0	0	0	0	
2805.12.00	- - Calcium	0	A	0	0	0	0	0	0	0	
2805.19.00	- - Other	0	A	0	0	0	0	0	0	0	
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A	0	0	0	0	0	0	0	
2805.40.00	- Mercury	0	A	0	0	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.06	II. INORGANIC ACIDS AND COMPOUNDS OF NON-METALS								
	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID								
2806.10.00	- Hydrogen chloride (hydrochloric acid)	0	A	0	0	0	0	0	
2806.20.00	- Chlorosulphuric acid	0	A	0	0	0	0	0	
28.07	SULPHURIC ACID; OLEUM								
2807.00.10	- Reagent grade sulphuric acid	0	A	0	0	0	0	0	
2807.00.90	- Other	10	E	10	10	10	10	10	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A	0	0	0	0	0	
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED								
2809.10.00	- Diphosphorus pentoxide	0	A	0	0	0	0	0	
2809.20.00	- Phosphoric acid and polyphosphoric acids	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0	A	0	0	0	0	0	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS								
2811.1	- Other inorganic acids:								
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0	A	0	0	0	0	0	
2811.19.00	- - Other	0	A	0	0	0	0	0	
2811.2	- Other inorganic oxygen compounds of non-metals:								
2811.21.00	- - Carbon dioxide	0	A	0	0	0	0	0	
2811.22.00	- - Silicon dioxide	0	A	0	0	0	0	0	
2811.29	- - Other:								
2811.29.10	- - - Sulphur dioxide	0	A	0	0	0	0	0	
2811.29.90	- - - Other	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
28.12	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS									
28.12	HALIDES AND HALIDE OXIDES OF NON-METAL ELEMENTS									
2812.10	- Chlorides and chloride oxides:									
2812.10.10	- - Phosphorus chloride oxide	0	A	0	0	0	0	0	0	
2812.10.90	- - Other	0	A	0	0	0	0	0	0	
2812.90.00	- Other	0	A	0	0	0	0	0	0	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE									
2813.10.00	- Carbon disulphide	0	A	0	0	0	0	0	0	
2813.90.00	- Other	0	A	0	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS									
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION									
2814.10.00	- Anhydrous ammonia (liquefied)	0	A	0	0	0	0	0	0	
2814.20.00	- Ammonia in aqueous solution	0	A	0	0	0	0	0	0	
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM									
2815.1	- Sodium hydroxide (caustic soda):									
2815.11.00	- - Solid	0	A	0	0	0	0	0	0	
2815.12.00	- - In aqueous solution (soda lye or caustic soda)	0	A	0	0	0	0	0	0	
2815.20.00	- Potassium hydroxide (caustic potash)	0	A	0	0	0	0	0	0	
2815.30.00	- Peroxides of sodium or potassium	0	A	0	0	0	0	0	0	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR OF BARIUM									
2816.10.00	- Hydroxide and peroxide of magnesium	0	A	0	0	0	0	0	0	
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A	0	0	0	0	0	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE								
2818.10.00	- Artificial corundum, whether or not chemically defined	0	A	0	0	0	0	0	
2818.20.00	- Aluminium oxide, other than artificial corundum	0	A	0	0	0	0	0	
2818.30.00	- Aluminium hydroxide	0	A	0	0	0	0	0	
28.19	CHROMIUM OXIDES AND HYDROXIDES								
2819.10.00	- Chromium trioxide	0	A	0	0	0	0	0	
2819.90.00	- Other	0	A	0	0	0	0	0	
28.20	MANGANESE OXIDES								
2820.10.00	- Manganese dioxide	0	A	0	0	0	0	0	
2820.90.00	- Other	0	A	0	0	0	0	0	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe ₂ O ₃								
2821.10.00	- Iron oxides and hydroxides	0	A	0	0	0	0	0	
2821.20.00	- Earth colours	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A	0	0	0	0	0	0	
2823.00.00	TITANIUM OXIDES	0	A	0	0	0	0	0	0	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD									
2824.10.00	- Lead monoxide (litharge, massicot)	0	A	0	0	0	0	0	0	
2824.90	- Other:									
2824.90.10	- - Red lead and orange lead	0	A	0	0	0	0	0	0	
2824.90.90	- - Other	0	A	0	0	0	0	0	0	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES									
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0	A	0	0	0	0	0	0	
2825.20.00	- Lithium oxide and hydroxide	0	A	0	0	0	0	0	0	
2825.30.00	- Vanadium oxides and hydroxides	0	A	0	0	0	0	0	0	
2825.40.00	- Nickel oxides and hydroxides	0	A	0	0	0	0	0	0	
2825.50.00	- Copper oxides and hydroxides	0	A	0	0	0	0	0	0	
2825.60.00	- Germanium oxides and zirconium dioxide	0	A	0	0	0	0	0	0	
2825.70.00	- Molybdenum oxides and hydroxides	0	A	0	0	0	0	0	0	
2825.80.00	- Antimony oxides	0	A	0	0	0	0	0	0	
2825.90.00	- Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.26	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS								
	FLUORIDES; FLUROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS								
2826.1	- Fluorides:								
2826.12.00	- - Of aluminium	0	A	0	0	0	0	0	
2826.19	- - Other:								
2826.19.10	- - - Of ammonium or of sodium	0	A	0	0	0	0	0	
2826.19.90	- - - Other	0	A	0	0	0	0	0	
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	A	0	0	0	0	0	
2826.90	- Other:								
2826.90.10	- - Fluorosilicates of sodium or of potassium	0	A	0	0	0	0	0	
2826.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES									
2827.10.00	- Ammonium chloride	0	A	0	0	0	0	0	0	
2827.20.00	- Calcium chloride	0	A	0	0	0	0	0	0	
2827.3	- Other chlorides:									
2827.31.00	- - Of magnesium	0	A	0	0	0	0	0	0	
2827.32.00	- - Of aluminium	0	A	0	0	0	0	0	0	
2827.35.00	- - Of nickel	0	A	0	0	0	0	0	0	
2827.39	- - Other:									
2827.39.10	- - - Of iron	0	A	0	0	0	0	0	0	
2827.39.20	- - - Of cobalt	0	A	0	0	0	0	0	0	
2827.39.30	- - - Of zinc	0	A	0	0	0	0	0	0	
2827.39.90	- - - Other	0	A	0	0	0	0	0	0	
2827.4	- Chloride oxides and chloride hydroxides:									

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2827.41.00	- - Of copper	0	A	0	0	0	0	0	0	
2827.49.00	- - Other	0	A	0	0	0	0	0	0	
2827.5	- Bromides and bromide oxides:									
2827.51.00	- - Bromides of sodium or of potassium	0	A	0	0	0	0	0	0	
2827.59.00	- - Other	0	A	0	0	0	0	0	0	
2827.60.00	- Iodides and iodide oxides	0	A	0	0	0	0	0	0	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES									
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5	C	5	5	5	5	5	5	
2828.90	- Other:									
2828.90.10	- - Sodium hypochlorite	10	E	10	10	10	10	10	10	
2828.90.20	- - Other hypochlorites	0	A	0	0	0	0	0	0	
2828.90.90	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES									
2829.1	- Chlorates:									
2829.11.00	- - Of sodium	0	A	0	0	0	0	0	0	
2829.19.00	- - Other	0	A	0	0	0	0	0	0	
2829.90.00	- Other	0	A	0	0	0	0	0	0	
28.30	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED									
2830.10.00	- Sodium sulphides	0	A	0	0	0	0	0	0	
2830.90	- Other:									
2830.90.10	- - Zinc sulphide	0	A	0	0	0	0	0	0	
2830.90.20	- - Cadmium sulphide	0	A	0	0	0	0	0	0	
2830.90.90	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
28.31	DITHIONITES (HYDROSULPHITES) AND SULPHOXYLATES									
2831.10.00	- Of sodium	0	A	0	0	0	0	0	0	
2831.90.00	- Other	0	A	0	0	0	0	0	0	
28.32	SULPHITES; THIOSULPHATES (HYPOSULPHITES)									
2832.10.00	- Sodium sulphites	0	A	0	0	0	0	0	0	
2832.20.00	- Other sulphites	0	A	0	0	0	0	0	0	
2832.30.00	- Thiosulphates	0	A	0	0	0	0	0	0	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)									
2833.1	- Sodium sulphates:									
2833.11.00	- - Disodium sulphate	0	A	0	0	0	0	0	0	
2833.19.00	- - Other	0	A	0	0	0	0	0	0	
2833.2	- Other sulphates:									
2833.21.00	- - Of magnesium	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2833.22.00	- - Of aluminium	0	A	0	0	0	0	0	
2833.24.00	- - Of nickel	0	A	0	0	0	0	0	
2833.25.00	- - Of copper	0	A	0	0	0	0	0	
2833.27.00	- - Of barium	0	A	0	0	0	0	0	
2833.29	- - Other:								
2833.29.10	- - - Of chromium	0	A	0	0	0	0	0	
2833.29.20	- - - Of zinc	0	A	0	0	0	0	0	
2833.29.90	- - - Other	0	A	0	0	0	0	0	
2833.30.00	- Alums	0	A	0	0	0	0	0	
2833.40.00	- Peroxosulphates (persulphates)	0	A	0	0	0	0	0	
28.34	NITRITES; NITRATES								
2834.10.00	- Nitrites	0	A	0	0	0	0	0	
2834.2	- Nitrates:								
2834.21.00	- - Of potassium	0	A	0	0	0	0	0	
2834.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED									
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	0	0	0	0	0	0	
2835.2	- Phosphates:									
2835.22.00	- - Of mono- or disodium	0	A	0	0	0	0	0	0	
2835.24.00	- - Of potassium	0	A	0	0	0	0	0	0	
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A	0	0	0	0	0	0	
2835.26.00	- - Other phosphates of calcium	0	A	0	0	0	0	0	0	
2835.29	- - Other:									
2835.29.10	- - - Of trisodium	0	A	0	0	0	0	0	0	
2835.29.90	- - - Other	0	A	0	0	0	0	0	0	
2835.3	- Polyphosphates:									

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	0	A	0	0	0	0	0	0	
2835.39.00	- - Other	0	A	0	0	0	0	0	0	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE									
2836.20.00	- Disodium carbonate	0	A	0	0	0	0	0	0	
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A	0	0	0	0	0	0	
2836.40.00	- Potassium carbonates	0	A	0	0	0	0	0	0	
2836.50.00	- Calcium carbonate	0	A	0	0	0	0	0	0	
2836.60.00	- Barium carbonate	0	A	0	0	0	0	0	0	
2836.9	- Other:									
2836.91.00	- - Lithium carbonates	0	A	0	0	0	0	0	0	
2836.92.00	- - Strontium carbonate	0	A	0	0	0	0	0	0	
2836.99	- - Other:									
2836.99.10	- - - Commercial ammonium carbonate and other ammonium carbonates	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2836.99.20	- - - Lead carbonates	0	A	0	0	0	0	0	
2836.99.90	- - - Other	0	A	0	0	0	0	0	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES								
2837.1	- Cyanides and cyanide oxides:								
2837.11.00	- - - Of sodium	0	A	0	0	0	0	0	
2837.19.00	- - - Other	0	A	0	0	0	0	0	
2837.20.00	- Complex cyanides	0	A	0	0	0	0	0	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES								
2839.1	- Of sodium:								
2839.11.00	- - - Metasilicates	0	A	0	0	0	0	0	
2839.19.00	- - - Other	0	A	0	0	0	0	0	
2839.90	- Other:								
2839.90.10	- - - Of potassium	0	A	0	0	0	0	0	
2839.90.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.40	BORATES; PEROXOBORATES (PERBORATES)								
2840.1	- Disodium tetraborate (refined borax):								
2840.11.00	- - Anhydrous	0	A	0	0	0	0	0	
2840.19.00	- - Other	0	A	0	0	0	0	0	
2840.20.00	- Other borates	0	A	0	0	0	0	0	
2840.30.00	- Peroxoborates (perborates)	0	A	0	0	0	0	0	
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS								
2841.30.00	- Sodium dichromate	0	A	0	0	0	0	0	
2841.50	- Other chromates and dichromates; peroxochromates:								
2841.50.10	- Chromates of zinc or of lead	0	A	0	0	0	0	0	
2841.50.90	- - Other	0	A	0	0	0	0	0	
2841.6	- Manganites, manganates and permanganates:								
2841.61.00	- - Potassium permanganate	0	A	0	0	0	0	0	
2841.69.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2841.70.00	- Molybdates	0	A	0	0	0	0	0	0	
2841.80.00	- Wolframates (tungstates)	0	A	0	0	0	0	0	0	
2841.90	- Other:									
2841.90.10	- - Aluminates	0	A	0	0	0	0	0	0	
2841.90.90	- - Other	0	A	0	0	0	0	0	0	
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES									
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A	0	0	0	0	0	0	
2842.90	- Other:									
2842.90.10	- - Fulminates, cyanates and thiocyanates	0	A	0	0	0	0	0	0	
2842.90.90	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	VI. MISCELLANEOUS								
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS								
2843.10.00	- Colloidal precious metals	0	A	0	0	0	0	0	
2843.2	- Silver compounds:								
2843.21.00	- - Silver nitrate	0	A	0	0	0	0	0	
2843.29.00	- - Other	0	A	0	0	0	0	0	
2843.30.00	- Gold compounds	0	A	0	0	0	0	0	
2843.90.00	- Other compounds; amalgams	0	A	0	0	0	0	0	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A	0	0	0	0	0	
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	0	0	0	0	0	
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	0	0	0	0	0	
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	0	0	0	0	0	
28.45	ISOTOPES, OTHER THAN THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED								
2845.10.00	- Heavy water (deuterium oxide)	0	A	0	0	0	0	0	
2845.90.00	- Other	0	A	0	0	0	0	0	
28.46	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS								
2846.10.00	- Cerium compounds	0	A	0	0	0	0	0	
2846.90.00	- Other	0	A	0	0	0	0	0	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	0	A	0	0	0	0	0	
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED									
2849.10.00	- Of calcium	0	A	0	0	0	0	0	0	
2849.20.00	- Of silicon	0	A	0	0	0	0	0	0	
2849.90.00	- Other	0	A	0	0	0	0	0	0	
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A	0	0	0	0	0	0	
2852.00.00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	0	A	0	0	0	0	0	0	
2853.00.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
29.01	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES									
	ACYCLIC HYDROCARBONS									
2901.10.00	- Saturated	0	A	0	0	0	0	0	0	0
2901.2	- Unsaturated:									
2901.21.00	- - Ethylene	0	A	0	0	0	0	0	0	0
2901.22.00	- - Propene (propylene)	0	A	0	0	0	0	0	0	0
2901.23.00	- - Butene (butylene) and its isomers	0	A	0	0	0	0	0	0	0
2901.24.00	- - Buta-1,3-diene and isoprene	0	A	0	0	0	0	0	0	0
2901.29	- - Other:									
2901.29.10	- - - Acetylene	10	E	10	10	10	10	10	10	10
2901.29.90	- - - Other	0	A	0	0	0	0	0	0	0
29.02	CYCLIC HYDROCARBONS									
2902.1	- Cyclanes, cyclenes and cycloaterpenes:									
2902.11.00	- - Cyclohexane	0	A	0	0	0	0	0	0	0

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2902.19	- - Other:								
2902.19.10	- - - Camphene (3,3 dimethyl-2-methylenecamphane)	0	A	0	0	0	0	0	
2902.19.90	- - - Other	0	A	0	0	0	0	0	
2902.20.00	- Benzene	0	A	0	0	0	0	0	
2902.30.00	- Toluene	0	A	0	0	0	0	0	
2902.4	- Xylenes:								
2902.41.00	- - o-Xylene	5	E	5	5	5	5	5	
2902.42.00	- - m-Xylene	5	E	5	5	5	5	5	
2902.43.00	- - p-Xylene	5	E	5	5	5	5	5	
2902.44.00	- - Mixed xylene isomers	5	E	5	5	5	5	5	
2902.50.00	- Styrene	0	A	0	0	0	0	0	
2902.60.00	- Ethylbenzene	0	A	0	0	0	0	0	
2902.70.00	- Cumene	0	A	0	0	0	0	0	
2902.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS								
2903.1	- Saturated chlorinated derivatives of acyclic hydrocarbons:								
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A	0	0	0	0	0	0
2903.12.00	- - Dichloromethane (methylene chloride)	0	A	0	0	0	0	0	0
2903.13.00	- - Chloroform (trichloromethane)	0	A	0	0	0	0	0	0
2903.14.00	- - Carbon tetrachloride	0	A	0	0	0	0	0	0
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A	0	0	0	0	0	0
2903.19.00	- - Other	0	A	0	0	0	0	0	0
2903.2	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:								
2903.21.00	- - Vinyl chloride (chloroethylene)	0	A	0	0	0	0	0	0
2903.22.00	- - Trichloroethylene	0	A	0	0	0	0	0	0
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	0	A	0	0	0	0	0	0
2903.29.00	- - Other	0	A	0	0	0	0	0	0
2903.3	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:								
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A	0	0	0	0	0	0

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2903.39.00	- - Other	0	A	0	0	0	0	0	
2903.4	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:								
2903.41.00	- - Trichlorofluoromethane	0	A	0	0	0	0	0	
2903.42.00	- - Dichlorodifluoromethane	0	A	0	0	0	0	0	
2903.43.00	- - Trichlorotrifluoroethanes	0	A	0	0	0	0	0	
2903.44.00	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	0	A	0	0	0	0	0	
2903.45.00	- - Other derivatives perhalogenated only with fluorine and chlorine	0	A	0	0	0	0	0	
2903.46.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0	A	0	0	0	0	0	
2903.47.00	- - Other perhalogenated derivatives	0	A	0	0	0	0	0	
2903.49.00	- - Other	0	A	0	0	0	0	0	
2903.5	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:								
2903.51.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2903.52.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	A	0	0	0	0	0	0	
2903.59.00	- - Other	0	A	0	0	0	0	0	0	
2903.6	- Halogenated derivatives of aromatic hydrocarbons:									
2903.61.00	- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A	0	0	0	0	0	0	
2903.62.00	- - Hexachlorobenzene (ISO) and DDT (ISO) 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A	0	0	0	0	0	0	
2903.69.00	- - Other	0	A	0	0	0	0	0	0	
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	0	0	0	0	0	0	
2904.20.00	- Derivatives containing only nitro or only nitroso groups	0	A	0	0	0	0	0	0	
2904.90.00	- Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.05	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2905.1	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2905.1	- Saturated monohydric alcohols:								
2905.11.00	- - Methanol (methyl alcohol)	0	A	0	0	0	0	0	
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A	0	0	0	0	0	
2905.13.00	- - Butan-1-ol (n-butyl alcohol)	0	A	0	0	0	0	0	
2905.14.00	- - Other butanols	0	A	0	0	0	0	0	
2905.16.00	- - Octanol (octyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A	0	0	0	0	0	
2905.19	- - Other:								
2905.19.10	- - - Pentanol (amyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.19.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2905.2	- Unsaturated monohydric alcohols:									
2905.22.00	- - Acyclic terpene alcohols	0	A	0	0	0	0	0	0	
2905.29.00	- - Other	0	A	0	0	0	0	0	0	
2905.3	- Diols:									
2905.31.00	- - Ethylene glycol (ethanediol)	0	A	0	0	0	0	0	0	
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0	A	0	0	0	0	0	0	
2905.39.00	- - Other	0	A	0	0	0	0	0	0	
2905.4	- Other polyhydric alcohols:									
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A	0	0	0	0	0	0	
2905.42.00	- - Pentaerythritol (pentaerythrite)	0	A	0	0	0	0	0	0	
2905.43.00	- - Mannitol	0	A	0	0	0	0	0	0	
2905.44.00	- - D-glucitol (sorbitol)	0	A	0	0	0	0	0	0	
2905.45.00	- - Glycerol	5	E	5	5	5	5	5	5	
2905.49.00	- - Other	0	A	0	0	0	0	0	0	
2905.5	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2905.51.00	- - Ethchlorvynol (INN)	0	A	0	0	0	0	0	
2905.59.00	- - Other	0	A	0	0	0	0	0	
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2906.1	- Cyclanes, cyclenes and cycloterpenes:								
2906.11.00	- - Menthol	0	A	0	0	0	0	0	
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A	0	0	0	0	0	
2906.13.00	- - Sterols and inositols	0	A	0	0	0	0	0	
2906.19	- - Other:								
2906.19.10	- - - Terpineols	0	A	0	0	0	0	0	
2906.19.90	- - - Other	0	A	0	0	0	0	0	
2906.2	- Aromatic:								
2906.21.00	- - Benzyl alcohol	0	A	0	0	0	0	0	
2906.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.07	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2907.1	PHENOLS; PHENOL-ALCOHOLS								
	- Monophenols:								
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0	A	0	0	0	0	0	
2907.12.00	- - Cresols and their salts	0	A	0	0	0	0	0	
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0	A	0	0	0	0	0	
2907.15.00	- - Naphthols and their salts	0	A	0	0	0	0	0	
2907.19	- - Other:								
2907.19.10	- - - Xylenols and their salts	0	A	0	0	0	0	0	
2907.19.90	- - - Other	0	A	0	0	0	0	0	
2907.2	- Polyphenols; phenol-alcohols:								
2907.21.00	- - Resorcinol and its salts	0	A	0	0	0	0	0	
2907.22.00	- - Hydroquinone and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	A	0	0	0	0	0	0	
2907.29	- - Other:									
2907.29.10	- - - Phenol-alcohols	0	A	0	0	0	0	0	0	
2907.29.90	- - - Other	0	A	0	0	0	0	0	0	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS									
2908.1	- Derivatives containing only halogen substituents and their salts:									
2908.11.00	- - Pentachlorophenol (ISO)	0	A	0	0	0	0	0	0	
2908.19.00	- - Other	0	A	0	0	0	0	0	0	
2908.9	- Other:									
2908.91.00	- - Dinoseb (ISO) and its salts	0	A	0	0	0	0	0	0	
2908.99	- - Other:									
2908.99.10	- - - Derivatives containing only sulpho groups, their salts and esters	0	A	0	0	0	0	0	0	
2908.99.90	- - - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.09	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2909	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								
2909.1	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.11.00	- - Diethyl ether (ethyl oxide)	0	A	0	0	0	0	0	
2909.19.00	- - Other	0	A	0	0	0	0	0	
2909.20.00	- Cyclic, cyclic or cycloaliphatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.4	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A	0	0	0	0	0	
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44	- - Other monoalkylethers of ethylene glycol or of diethylene glycol:								
2909.44.10	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44.90	- - - Other	0	A	0	0	0	0	0	
2909.49.00	- - Other	0	A	0	0	0	0	0	
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	0	0	0	0	0	
2910.20.00	- Methylloxirane (propylene oxide)	0	A	0	0	0	0	0	
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A	0	0	0	0	0	
2910.40.00	- Dieldrin (ISO, INN)	0	A	0	0	0	0	0	
2910.90.00	- Other	0	A	0	0	0	0	0	
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	V. ALDEHYDE-FUNCTION COMPOUNDS								
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE								
2912.1	- Acyclic aldehydes without other oxygen function:								
2912.11.00	- - Methanal (formaldehyde)	0	A	0	0	0	0	0	
2912.12.00	- - Ethanal (acetaldehyde)	0	A	0	0	0	0	0	
2912.19	- - Other:								
2912.19.10	- - - Butanal (butyraldehyde, normal isomer)	0	A	0	0	0	0	0	
2912.19.90	- - - Other	0	A	0	0	0	0	0	
2912.2	- Cyclic aldehydes without other oxygen function								
2912.21.00	- - Benzaldehyde (benzoic aldehyde)	0	A	0	0	0	0	0	
2912.29.00	- - Other	0	A	0	0	0	0	0	
2912.30.00	- Aldehyde-alcohols	0	A	0	0	0	0	0	
2912.4	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:								
2912.41.00	- - Vanillin (methyl-protocatechuic aldehyde)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2912.42.00	- - Ethylvanillin (ethyl protocatechuic aldehyde)	0	A	0	0	0	0	0	
2912.49.00	- - Other	0	A	0	0	0	0	0	
2912.50.00	- Cyclic polymers of aldehydes	0	A	0	0	0	0	0	
2912.60.00	- Paraformaldehyde	0	A	0	0	0	0	0	
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A	0	0	0	0	0	
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS								
29.14	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2914.1	- Acyclic ketones without other oxygen function:								
2914.11.00	- - Acetone	0	A	0	0	0	0	0	
2914.12.00	- - Butanone (methyl ethyl ketone)	0	A	0	0	0	0	0	
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A	0	0	0	0	0	
2914.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2914.2	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:								
2914.21.00	- - Camphor	0	A	0	0	0	0	0	
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0	A	0	0	0	0	0	
2914.23.00	- - Ionones and methylionones	0	A	0	0	0	0	0	
2914.29.00	- - Other	0	A	0	0	0	0	0	
2914.3	- Aromatic ketones without other oxygen function								
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0	A	0	0	0	0	0	
2914.39.00	- - Other	0	A	0	0	0	0	0	
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0	A	0	0	0	0	0	
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0	A	0	0	0	0	0	
2914.6	- Quinones:								
2914.61.00	- - Anthraquinone	0	A	0	0	0	0	0	
2914.69.00	- - Other	0	A	0	0	0	0	0	
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.15	VII. CARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2915.1	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2915.1	- Formic acid, its salts and esters:								
2915.11.00	- - Formic acid	0	A	0	0	0	0	0	
2915.12.00	- - Salts of formic acid	0	A	0	0	0	0	0	
2915.13.00	- - Esters of formic acid	0	A	0	0	0	0	0	
2915.2	- Acetic acid and its salts; acetic anhydride:								
2915.21.00	- - Acetic acid	0	A	0	0	0	0	0	
2915.24.00	- - Acetic anhydride	0	A	0	0	0	0	0	
2915.29	- - Other:								
2915.29.10	- - - Sodium acetate	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2915.29.20	- - - Cobalt acetates	0	A	0	0	0	0	0	
2915.29.90	- - - Other	0	A	0	0	0	0	0	
2915.3	- Esters of acetic acid:								
2915.31.00	- - Ethyl acetate	0	A	0	0	0	0	0	
2915.32.00	- - Vinyl acetate	0	A	0	0	0	0	0	
2915.33.00	- - n-Butyl acetate	0	A	0	0	0	0	0	
2915.36.00	- - Dinoseb acetate (ISO)	0	A	0	0	0	0	0	
2915.39	- - Other:								
2915.39.10	- - - Isobutyl acetate	0	A	0	0	0	0	0	
2915.39.20	- - - 2-Ethoxyethyl acetate	0	A	0	0	0	0	0	
2915.39.90	- - - Other	0	A	0	0	0	0	0	
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A	0	0	0	0	0	
2915.50.00	- Propionic acid, its salts and esters	0	A	0	0	0	0	0	
2915.60.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	0	A	0	0	0	0	0	0	
2915.90.00	- Other	0	A	0	0	0	0	0	0	
29.16	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXY ACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES									
2916.1	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:									
2916.11.00	- - Acrylic acid and its salts	0	A	0	0	0	0	0	0	
2916.12.00	- - Esters of acrylic acid	0	A	0	0	0	0	0	0	
2916.13.00	- - Methacrylic acid and its salts	0	A	0	0	0	0	0	0	
2916.14.00	- - Esters of methacrylic acid	0	A	0	0	0	0	0	0	
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0	A	0	0	0	0	0	0	
2916.19.00	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2916.20.00	- Cyclic, cyclic or cycloaliphatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2916.3	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2916.31.00	- - Benzoic acid, its salts and esters	0	A	0	0	0	0	0	
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0	A	0	0	0	0	0	
2916.34.00	- - Phenylacetic acid and its salts	0	A	0	0	0	0	0	
2916.35.00	- - Esters of phenylacetic acid	0	A	0	0	0	0	0	
2916.36.00	- - Binapacryl (ISO)	0	A	0	0	0	0	0	
2916.39.00	- - Other	0	A	0	0	0	0	0	
29.17	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2917.1	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2917.11.00	- - Oxalic acid, its salts and esters	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2917.12	- - Adipic acid, its salts and esters:									
2917.12.10	- - - Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	0	A	0	0	0	0	0	0	0
2917.12.90	- - - Other	0	A	0	0	0	0	0	0	0
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0	A	0	0	0	0	0	0	0
2917.14.00	- - Maleic anhydride	0	A	0	0	0	0	0	0	0
2917.19.00	- - Other	0	A	0	0	0	0	0	0	0
2917.20.00	- Cyclanic, cyclenic or cycloterpene polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	0	0
2917.3	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:									
2917.32	- - Dioctyl orthophthalates (DOP):									
2917.32.10	- - - Of a purity of 99 % or more	0	A	0	0	0	0	0	0	0
2917.32.90	- - - Other	10	E	10	10	10	10	10	10	10
2917.33.00	- - Dinonyl or didecyl orthophthalates	0	A	0	0	0	0	0	0	0
2917.34	- - Other esters of orthophthalic acid:									
2917.34.10	- - - Dibutyl orthophthalates	0	A	0	0	0	0	0	0	0

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2917.34.90	- - - Other	0	A	0	0	0	0	0	
2917.35.00	- - Phthalic anhydride	0	A	0	0	0	0	0	
2917.36.00	- - Terephthalic acid and its salts	0	A	0	0	0	0	0	
2917.37.00	- - Dimethyl terephthalate	0	A	0	0	0	0	0	
2917.39.00	- - Other	0	A	0	0	0	0	0	
29.18	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2918.1	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.11.00	- - Lactic acid, its salts and esters	0	A	0	0	0	0	0	
2918.12.00	- - Tartaric acid	0	A	0	0	0	0	0	
2918.13.00	- - Salts and esters of tartaric acid	0	A	0	0	0	0	0	
2918.14.00	- - Citric acid	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2918.15.00	- - Salts and esters of citric acid	0	A	0	0	0	0	0	
2918.16.00	- - Gluconic acid, its salts and esters	0	A	0	0	0	0	0	
2918.18.00	- - Chlorobenzilate (ISO)	0	A	0	0	0	0	0	
2918.19.00	- - Other	0	A	0	0	0	0	0	
2918.2	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.21.00	- - Salicylic acid and its salts	0	A	0	0	0	0	0	
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	0	A	0	0	0	0	0	
2918.23.00	- - Other esters of salicylic acid and their salts	0	A	0	0	0	0	0	
2918.29.00	- - Other	0	A	0	0	0	0	0	
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives								
2918.9	- Other:								
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A	0	0	0	0	0	
2918.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.19	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	0	A	0	0	0	0	0	
2919.90.00	- Other	0	A	0	0	0	0	0	
29.20	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2920.1	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	A	0	0	0	0	0	
2920.19.00	- - Other	0	A	0	0	0	0	0	
2920.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
	IX. NITROGEN-FUNCTION COMPOUNDS									
29.21	AMINE-FUNCTION COMPOUNDS									
2921.1	- Acyclic monoamines and their derivatives; salts thereof:									
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0	A	0	0	0	0	0	0	
2921.19	- - Other:									
2921.19.10	- - - Diethylamine and its salts	0	A	0	0	0	0	0	0	
2921.19.90	- - - Other	0	A	0	0	0	0	0	0	
2921.2	- Acyclic polyamines and their derivatives; salts thereof:									
2921.21.00	- - Ethylenediamine and its salts	0	A	0	0	0	0	0	0	
2921.22.00	- - Hexamethylenediamine and its salts	0	A	0	0	0	0	0	0	
2921.29.00	- - Other	0	A	0	0	0	0	0	0	
2921.30.00	- Cyclic, cyclic or cycloaliphatic mono- or polyamines, and their derivatives; salts thereof	0	A	0	0	0	0	0	0	
2921.4	- Aromatic monoamines and their derivatives; salts thereof									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2921.41.00	- - Aniline and its salts	0	A	0	0	0	0	0	
2921.42.00	- - Aniline derivatives and their salts	0	A	0	0	0	0	0	
2921.43	- - Toluidines and their derivatives; salts thereof:								
2921.43.10	- - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	E	5	5	5	5	5	
2921.43.20	- - - Toluidine	0	A	0	0	0	0	0	
2921.43.30	- - - Chloromethylaniline	0	A	0	0	0	0	0	
2921.43.90	- - - Other	0	A	0	0	0	0	0	
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0	A	0	0	0	0	0	
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phenacemphamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A	0	0	0	0	0	
2921.49.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2921.5	- Aromatic polyamines and their derivatives; salts thereof:									
2921.51.00	- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A	0	0	0	0	0	0	
2921.59.00	- - Other	0	A	0	0	0	0	0	0	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS									
2922.1	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:									
2922.11.00	- - Monoethanolamine and its salts	0	A	0	0	0	0	0	0	
2922.12.00	- - Diethanolamine and its salts	0	A	0	0	0	0	0	0	
2922.13.00	- - Triethanolamine and its salts	0	A	0	0	0	0	0	0	
2922.14.00	- - Dextropropoxyphene (INN) and its salts	0	A	0	0	0	0	0	0	
2922.19.00	- - Other	0	A	0	0	0	0	0	0	
2922.2	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2922.21.00	- - Aminophosphonic acids and their salts	0	A	0	0	0	0	0	
2922.29	- - Other:								
2922.29.10	- - - Anisidines, dianisidines, phenetidines, and their salts	0	A	0	0	0	0	0	
2922.29.90	- - - Other	0	A	0	0	0	0	0	
2922.3	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:								
2922.31.00	- - Amphetamine (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	0	0	0	0	0	
2922.39.00	- - Other	0	A	0	0	0	0	0	
2922.4	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:								
2922.41.00	- - Lysine and its esters; salts thereof	0	A	0	0	0	0	0	
2922.42.00	- - Glutamic acid and its salts	0	A	0	0	0	0	0	
2922.43.00	- - Anthranilic acid and its salts	0	A	0	0	0	0	0	
2922.44.00	- - Tiliidine (INN) and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2922.49.00	- - Other	0	A	0	0	0	0	0	
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A	0	0	0	0	0	
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	0	0	0	0	0	
2923.20.00	- Lecithins and other phosphoamino lipids	0	A	0	0	0	0	0	
2923.90.00	- Other	0	A	0	0	0	0	0	
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID								
2924.1	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:								
2924.11.00	- - Meprobamate (INN)	0	A	0	0	0	0	0	
2924.12.00	- - Fluoroacetamide (ISO), phosphamidon (ISO) and monocrotophos (ISO)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2924.19.00	- - Other	0	A	0	0	0	0	0	
2924.2	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof.								
2924.21.00	- - Ureines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A	0	0	0	0	0	
2924.24.00	- - Ethinamate (INN)	0	A	0	0	0	0	0	
2924.29.00	- - Other	0	A	0	0	0	0	0	
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS								
2925.1	- Imides and their derivatives; salts thereof.								
2925.11.00	- - Saccharin and its salts	0	A	0	0	0	0	0	
2925.12.00	- - Glutethimide (INN)	0	A	0	0	0	0	0	
2925.19.00	- - Other	0	A	0	0	0	0	0	
2925.2	- Imines and their derivatives; salts thereof.								
2925.21.00	- - Chloridimeform (ISO)	0	A	0	0	0	0	0	
2925.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
29.26	NITRILE-FUNCTION COMPOUNDS									
2926.10.00	- Acrylonitrile	0	A	0	0	0	0	0	0	
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0	A	0	0	0	0	0	0	
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A	0	0	0	0	0	0	
2926.90.00	- Other	0	A	0	0	0	0	0	0	
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A	0	0	0	0	0	0	
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0	A	0	0	0	0	0	0	
29.29	COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS									
2929.10.00	- Isocyanates	0	A	0	0	0	0	0	0	
2929.90.00	- Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
29.30	ORGANO-SULPHUR COMPOUNDS									
2930.20.00	- Thiocarbamates and dithiocarbamates	0	A	0	0	0	0	0	0	
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0	A	0	0	0	0	0	0	
2930.40.00	- Methionine	0	A	0	0	0	0	0	0	
2930.50	- Captafol (ISO) and methamidophos (ISO):									
2930.50.10	- - Methamidophos (ISO)	5	E	5	5	5	5	5	5	
2930.50.20	- - Captafol (ISO)	0	A	0	0	0	0	0	0	
2930.90	- Other:									
2930.90.20	- - Dithiocarbonates (xanthates and xanthogenates)	0	A	0	0	0	0	0	0	
2930.90.90	- - Other	0	A	0	0	0	0	0	0	
2931.00.00	OTHER ORGANO-INORGANIC COMPOUNDS	0	A	0	0	0	0	0	0	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETEROATOM(S) ONLY									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2932.1	- Compounds containing one or more unfused furan rings (whether or not hydrogenated) in the structure:								
2932.11.00	- - Tetrahydrofuran	0	A	0	0	0	0	0	0
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0	A	0	0	0	0	0	0
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A	0	0	0	0	0	0
2932.19.00	- - Other	0	A	0	0	0	0	0	0
2932.2	- Lactones:								
2932.21.00	- - Coumarin, methylcoumarins and ethylcoumarins	0	A	0	0	0	0	0	0
2932.29.00	- - Other lactones	0	A	0	0	0	0	0	0
2932.9	- Other:								
2932.91.00	- - Isosafrole	0	A	0	0	0	0	0	0
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	A	0	0	0	0	0	0
2932.93.00	- - Piperonal	0	A	0	0	0	0	0	0
2932.94.00	- - Safrole	0	A	0	0	0	0	0	0
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0	A	0	0	0	0	0	0
2932.99.00	- - Other	0	A	0	0	0	0	0	0

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETEROATOM(S) ONLY									
2933.1	- Compounds containing one or more unfused pyrazole rings (whether or not hydrogenated) in the structure:									
2933.11.00	- - Phenazone (antipyrin) and its derivatives	0	A	0	0	0	0	0	0	
2933.19.00	- - Other	0	A	0	0	0	0	0	0	
2933.2	- Compounds containing one or more unfused imidazole rings (whether or not hydrogenated) in the structure:									
2933.21.00	- - Hydantoin and its derivatives	0	A	0	0	0	0	0	0	
2933.29.00	- - Other	0	A	0	0	0	0	0	0	
2933.3	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:									
2933.31.00	- - Pyridine and its salts	0	A	0	0	0	0	0	0	
2933.32.00	- - Piperidine and its salts	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A	0	0	0	0	0	
2933.39.00	- - Other	0	A	0	0	0	0	0	
2933.4	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:								
2933.41.00	- - Levorphanol (INN) and its salts	0	A	0	0	0	0	0	
2933.49.00	- - Other	0	A	0	0	0	0	0	
2933.5	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:								
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.53.00	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	A	0	0	0	0	0	
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0	A	0	0	0	0	0	
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A	0	0	0	0	0	
2933.59.00	- - Other	0	A	0	0	0	0	0	
2933.6	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure								
2933.61.00	- - Melamine	0	A	0	0	0	0	0	
2933.69.00	- - Other	0	A	0	0	0	0	0	
2933.7	- Lactams:								
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0	A	0	0	0	0	0	
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.79.00	- - Other lactams	0	A	0	0	0	0	0	
2933.9	- Other:								
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), lorazepam (INN), delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepam (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lorazepam (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	0	0	0	0	0	
2933.99.00	- - Other	0	A	0	0	0	0	0	
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	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.9	- Other:								
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	0	0	0	0	0	
2934.99.00	- - Other	0	A	0	0	0	0	0	
2935.00.00	SULPHONAMIDES	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.36	XI. PROVITAMINS, VITAMINS AND HORMONES PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT								
2936.2	- Vitamins and their derivatives, unmixed:								
2936.21	- - Vitamins A and their derivatives:								
2936.21.10	- - - Retinyl palmitate	0	A	0	0	0	0	0	
2936.21.90	- - - Other	0	A	0	0	0	0	0	
2936.22.00	- - Vitamin B1 and its derivatives	0	A	0	0	0	0	0	
2936.23.00	- - Vitamin B2 and its derivatives	0	A	0	0	0	0	0	
2936.24.00	- - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A	0	0	0	0	0	
2936.25.00	- - Vitamin B6 and its derivatives	0	A	0	0	0	0	0	
2936.26.00	- - Vitamin B12 and its derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2936.27.00	- - Vitamin C and its derivatives	0	A	0	0	0	0	0	
2936.28.00	- - Vitamin E and its derivatives	0	A	0	0	0	0	0	
2936.29.00	- - Other vitamins and their derivatives	0	A	0	0	0	0	0	
2936.90	- Other, including natural concentrates:								
2936.90.10	- - Provitamins, unmixed	0	A	0	0	0	0	0	
2936.90.90	- - Other	0	A	0	0	0	0	0	
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								
2937.1	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:								
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0	A	0	0	0	0	0	
2937.12.00	- - Insulin and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2937.19.00	- - Other	0	A	0	0	0	0	0	
2937.2	- Steroidal hormones, their derivatives and structural analogues:								
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	0	0	0	0	0	
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0	A	0	0	0	0	0	
2937.23.00	- - Oestrogens and progestogens	0	A	0	0	0	0	0	
2937.29.00	- - Other	0	A	0	0	0	0	0	
2937.3	- Catecholamine hormones, their derivatives and structural analogues:								
2937.31.00	- - Epinephrine (adrenaline)	0	A	0	0	0	0	0	
2937.39.00	- - Other	0	A	0	0	0	0	0	
2937.40.00	- Amino-acid derivatives	0	A	0	0	0	0	0	
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	0	0	0	0	0	
2937.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
29.38	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS; THEIR SALTS, ESTERS AND OTHER DERIVATIVES									
	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES									
2938.10.00	- Rutoside (rutin) and its derivatives	0	A	0	0	0	0	0	0	
2938.90.00	- Other	0	A	0	0	0	0	0	0	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES									
2939.1	- Alkaloids of opium and their derivatives; salts thereof:									
2939.11.00	- - Concentrates 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	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2939.19.00	- - Other	0	A	0	0	0	0	0	
2939.20	- Alkaloids of quina (cinchona) and their derivatives; salts thereof:								
2939.20.10	- - Quinine and its salts	0	A	0	0	0	0	0	
2939.20.90	- - Other	0	A	0	0	0	0	0	
2939.30.00	- Caffeine and its salts	0	A	0	0	0	0	0	
2939.4	- Ephedrine and their salts:								
2939.41.00	- - Ephedrine and its salts	0	A	0	0	0	0	0	
2939.42.00	- - Pseudoephedrine (INN) and its salts	0	A	0	0	0	0	0	
2939.43.00	- - Cathine (INN) and its salts	0	A	0	0	0	0	0	
2939.49.00	- - Other	0	A	0	0	0	0	0	
2939.5	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:								
2939.51.00	- - Fenethylamine (INN) and its salts	0	A	0	0	0	0	0	
2939.59.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2939.6	- Alkaloids of rye ergot and their derivatives; salts thereof:								
2939.61.00	- - Ergometrine (INN) and its salts	0	A	0	0	0	0	0	
2939.62.00	- - Ergotamine (INN) and its salts	0	A	0	0	0	0	0	
2939.63.00	- - Lysergic acid and its salts	0	A	0	0	0	0	0	
2939.69.00	- - Other	0	A	0	0	0	0	0	
2939.9	- Other:								
2939.91.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A	0	0	0	0	0	
2939.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	XIII. OTHER ORGANIC COMPOUNDS								
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A	0	0	0	0	0	
29.41	ANTIBIOTICS								
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	0	0	0	0	0	
2941.20.00	- Streptomycins and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.40.00	- Chloramphenicol and its derivatives, salts thereof	0	A	0	0	0	0	0	
2941.50.00	- Erythromycin and its derivatives; salts thereof	0	A	0	0	0	0	0	
2941.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
2942.00.00	OTHER ORGANIC COMPOUNDS	0	A	0	0	0	0	0	0	
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									
3001.20.00	- Extracts of glands or other organs or of their secretions	0	A	0	0	0	0	0	0	
3001.90	- Other:									
3001.90.10	- - Human bones, organs and tissues, for grafts or transplants	0	A	0	0	0	0	0	0	
3001.90.20	- - Glands and other organs, dried, whether or not powdered	0	A	0	0	0	0	0	0	
3001.90.90	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA (SERUMS WITH ANTIBODIES), 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	- - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera	0	A	0	0	0	0	0	
3002.10.90	- - Other	0	A	0	0	0	0	0	
3002.20.00	- Vaccines for medicinal use	0	A	0	0	0	0	0	
3002.30.00	- Vaccines for veterinary use	0	A	0	0	0	0	0	
3002.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:								
3003.10.10	- - For human use	0	A	0	0	0	0	0	
3003.10.20	- - For veterinary use	5	C	5	0	5	0	0	
3003.20	- Containing other antibiotics:								
3003.20.10	- - For human use	0	A	0	0	0	0	0	
3003.20.20	- - For veterinary use	5	E	5	0	5	0	0	
3003.3	- Containing hormones or other products of heading 29.37, but not containing antibiotics:								
3003.31.00	- - Containing insulin	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3003.39	- - Other:								
3003.39.10	- - - For human use	0	A	0	0	0	0	0	
3003.39.20	- - - For veterinary use	5	E	5	0	5	0	0	
3003.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:								
3003.40.10	- - For human use	0	A	0	0	0	0	0	
3003.40.20	- - For veterinary use	5	E	5	0	5	0	0	
3003.90	- Other:								
3003.90.1	- - Containing sulphonamides:								
3003.90.11	- - - For human use	0	A	0	0	0	0	0	
3003.90.12	- - - For veterinary use	5	E	5	0	5	0	0	
3003.90.2	- - Containing glycosides:								
3003.90.21	- - - For human use	0	A	0	0	0	0	0	
3003.90.22	- - - For veterinary use	5	E	5	0	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3003.90.9	- - Other:								
3003.90.91	- - - For human use	0	A	0	0	0	0	0	
3003.90.92	- - - For veterinary use	5	C	5	0	5	0	0	
30.04	MEDICAMENTS (EXCLUDING GOODS OF HEADINGS 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 human use	5	C	0	5	5	0	0	
3004.10.20	- - For veterinary use	5	C	5	5	5	0	0	
3004.20	- Containing other antibiotics:								
3004.20.10	- - For human use	5	C	0	5	5	0	0	
3004.20.20	- - For veterinary use	5	C	5	5	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3004.3	- Containing hormones or other products of heading 29.37 but not containing antibiotics:									
3004.31.00	- - Containing insulin	5	C	0	5	5	0	0	0	
3004.32	- - Containing corticosteroid hormones, their derivatives or structural analogues:									
3004.32.10	- - - For human use	5	C	0	5	5	0	0	0	
3004.32.20	- - - For veterinary use	5	C	5	5	5	0	0	0	
3004.39	- - Other:									
3004.39.10	- - - For human use	5	C	0	5	5	0	0	0	
3004.39.20	- - - For veterinary use	5	C	5	5	5	0	0	0	
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:									
3004.40.10	- - For human use	5	C	0	5	5	0	0	0	
3004.40.20	- - For veterinary use	5	E	5	5	5	0	0	0	
3004.50	- Other medicaments containing vitamins or other products of heading 29.36:									
3004.50.10	- - For human use	5	C	0	5	5	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3004.50.20	- - For veterinary use	5	C	5	5	5	0	0	
3004.90	- Other:								
3004.90.1	- - Containing sulphonamides:								
3004.90.11	- - - For human use	5	C	0	5	5	0	0	
3004.90.12	- - - For veterinary use	5	C	5	5	5	0	0	
3004.90.2	- - Containing glycosides:								
3004.90.21	- - - For human use	5	C	0	5	5	0	0	
3004.90.22	- - - For veterinary use	5	C	5	5	5	0	0	
3004.90.9	- - Other:								
3004.90.91	- - - For human use	5	C	0	5	5	0	0	
3004.90.92	- - - For veterinary use	5	C	5	5	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	0	0	0	0	0	
3005.90.00	- Other	5	C	0	5	5	5	0	
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 OF THIS CHAPTER								
3006.10.00	- 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	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3006.20.00	- Blood-grouping reagents	0	A	0	0	0	0	0	
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:								
3006.30.10	- - Opacifying preparations	0	A	0	0	0	0	0	
3006.30.20	- - Diagnostic reagents	0	A	0	0	0	0	0	
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	0	A	0	0	0	0	0	
3006.50.00	- First-aid boxes and kits	5	E	0	5	5	5	0	
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A	0	0	0	0	0	
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	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3006.9	- Other:								
3006.91.00	- - Appliances identifiable for ostomy use	0	A	0	0	0	0	0	
3006.92.00	- - Pharmaceutical waste	15	E	15	15	15	15	15	
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0	A	0	0	0	0	0	
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS								
3102.10.00	- Urea, whether or not in aqueous solution	0	A	0	0	0	0	0	
3102.2	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:								
3102.21.00	- - Ammonium sulphate	0	A	0	0	0	0	0	
3102.29.00	- - Other	0	A	0	0	0	0	0	
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A	0	0	0	0	0	0	
3102.50.00	- Sodium nitrate	0	A	0	0	0	0	0	0	
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A	0	0	0	0	0	0	
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A	0	0	0	0	0	0	
3102.90	- Other, including mixtures not specified in the foregoing subheadings:									
3102.90.10	- - Calcium cyanamide	0	A	0	0	0	0	0	0	
3102.90.90	- - Other	0	A	0	0	0	0	0	0	
31.03	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC									
3103.10.00	- Superphosphates	5	E	0	5	0	0	0	0	
3103.90	- Other:									
3103.90.10	- - Basic slag	0	A	0	0	0	0	0	0	
3103.90.90	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC									
3104.20.00	- Potassium chloride	0	A	0	0	0	0	0	0	
3104.30.00	- Potassium sulphate	0	A	0	0	0	0	0	0	
3104.90	- Other:									
3104.90.10	- - Carnallite, sylvite and other natural potassium salts, in raw form	0	A	0	0	0	0	0	0	
3104.90.90	- - Other	0	A	0	0	0	0	0	0	
31.05	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS: NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILISERS; 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	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	5	C	0	5	5	0	0	0	
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	0	
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	0	
3105.5	- Other mineral or chemical fertilisers containing the two fertilising elements: nitrogen and phosphorus:									
3105.51.00	- - Containing nitrates and phosphates	5	C	0	5	5	0	0	0	
3105.59.00	- - Other	5	C	0	5	0	0	0	0	
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	5	E	0	5	0	0	0	0	
3105.90.00	- Other	5	C	0	5	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
3201.10.00	- Quebracho extract	0	A	0	0	0	0	0	
3201.20.00	- Wattle extract	0	A	0	0	0	0	0	
3201.90.00	- Other	0	A	0	0	0	0	0	
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	0	0	0	0	0	
3202.90.00	- Other	0	A	0	0	0	0	0	
3203.00.00	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	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
3204.1	- Synthetic colouring matter and preparations based thereon as specified in note 3 to this chapter:								
3204.11.00	- - Disperse dyes and preparations based thereon	0	A	0	0	0	0	0	0
3204.12.00	- - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A	0	0	0	0	0	0
3204.13.00	- - Basic dyes and preparations based thereon	0	A	0	0	0	0	0	0
3204.14.00	- - Direct dyes and preparations based thereon	0	A	0	0	0	0	0	0
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A	0	0	0	0	0	0
3204.16.00	- - Reactive dyes and preparations based thereon	0	A	0	0	0	0	0	0

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3204.17.00	- - Pigments and preparations based thereon	0	A	0	0	0	0	0	
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A	0	0	0	0	0	
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	0	A	0	0	0	0	0	
3204.90.00	- Other	0	A	0	0	0	0	0	
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A	0	0	0	0	0	
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								
3206.1	- Pigments and preparations based on titanium dioxide:								
3206.11.00	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A	0	0	0	0	0	
3206.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3206.20.00	- Pigments and preparations based on chromium compounds	0	A	0	0	0	0	0	0	
3206.4	- Other colouring matter and other preparations:									
3206.41.00	- - Ultramarine and preparations based thereon	0	A	0	0	0	0	0	0	
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	0	A	0	0	0	0	0	0	
3206.49	- - Other:									
3206.49.10	- - - Pigments and preparations based on cadmium compounds	0	A	0	0	0	0	0	0	
3206.49.20	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	A	0	0	0	0	0	0	
3206.49.90	- - - Other	0	A	0	0	0	0	0	0	
3206.50.00	- Inorganic products of a kind used as luminophores	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGObES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES								
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	0	0	0	0	0	
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A	0	0	0	0	0	
3207.30.00	- Liquid lustres and similar preparations	0	A	0	0	0	0	0	
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	A	0	0	0	0	0	
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 OF THIS CHAPTER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3208.10	- Based on polyesters:								
3208.10.10	- - Oven drying anti-rust enamel paints, for coating metal strips	0	A	0	0	0	0	0	
3208.10.20	- - Printer's varnish	0	A	0	0	0	0	0	
3208.10.30	- - Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.10.40	- - Put up in aerosol containers	15	E	15	15	15	15	15	
3208.10.50	- - Solutions as defined in note 4 of this Chapter	0	A	0	0	0	0	0	
3208.10.90	- - Other	15	G	15	15	15	15	15	
3208.20	- Based on acrylic or vinyl polymers:								
3208.20.10	- - Printer's varnish	0	A	0	0	0	0	0	
3208.20.20	- - Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.20.30	- - Put up in aerosol containers	15	E	15	15	15	15	15	
3208.20.40	- - Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.20.90	- - Other	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3208.90	- Other:								
3208.90.10	- - Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.90.20	- - Printer's varnish	0	A	0	0	0	0	0	
3208.90.30	- - Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.90.40	- - Epoxyphenolic paints and varnishes for sanitary use	0	A	0	0	0	0	0	
3208.90.50	- - Put up in aerosol containers	15	E	15	15	15	15	15	
3208.90.9	- - Other:								
3208.90.91	- - - Other paints	15	G	15	15	15	15	15	
3208.90.92	- - - Other varnishes	15	G	15	15	15	15	15	
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:								
3209.10.10	- - Printer's varnish	0	A	0	0	0	0	0	
3209.10.90	- - Other	15	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3209.90	- Other:									
3209.90.10	- - Other paints	15	G	15	15	15	15	15	15	
3209.90.20	- - Other varnishes	15	G	15	15	15	15	15	15	
32.10	OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER									
3210.00.10	- Prepared water pigments of a kind used for finishing leather	0	A	0	0	0	0	0	0	
3210.00.90	- Other	15	E	15	15	15	15	15	15	
3211.00.00	PREPARED DRIERS	0	A	0	0	0	0	0	0	
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	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3212.90	- Other:									
3212.90.10	- - Aluminium powder dispersed in non-aqueous media	5	E	5	5	5	5	5	5	
3212.90.20	- - Other pigments dispersed in non-aqueous media	0	A	0	0	0	0	0	0	
3212.90.90	- - Other	5	E	5	5	5	5	5	5	
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									
3213.10.00	- Colours in sets	5	E	5	5	5	5	5	0	
3213.90.00	- Other	5	E	5	5	5	5	5	0	
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR USE IN MASONRY									
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:									

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3214.10.1	- - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics:									
3214.10.11	- - - Based on acrylic polymers or polyesters	5	C	5	5	5	5	5	5	
3214.10.19	- - - Other	0	A	0	0	0	0	0	0	
3214.10.20	- - Painters' fillings	5	E	5	5	5	5	5	5	
3214.90.00	- Other	5	C	5	5	5	5	5	5	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID									
3215.1	- Printing ink:									
3215.11	- - Black:									
3215.11.10	- - - Offset printing ink	0	A	0	0	0	0	0	0	
3215.11.20	- - - For retouching negatives for printing	0	A	0	0	0	0	0	0	
3215.11.30	- - - Screen printing ink	0	A	0	0	0	0	0	0	
3215.11.90	- - - Other	10	E	10	10	10	10	10	10	
3215.19	- - Other									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3215.19.10	- - - Offset printing ink	0	A	0	0	0	0	0	
3215.19.20	- - - For retouching negatives for printing	0	A	0	0	0	0	0	
3215.19.30	- - - Screen printing ink	0	A	0	0	0	0	0	
3215.19.90	- - - Other	10	H	10	10	10	10	10	
3215.90.00	- Other	0	A	0	0	0	0	0	
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS								
3301.1	- Essential oils of citrus fruit:								
3301.12.00	- - Of orange	0	A	0	0	0	0	0	
3301.13.00	- - Of lemon	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3301.19	- - Other:									
3301.19.10	- - - Of bergamot	0	A	0	0	0	0	0	0	
3301.19.20	- - - Of lime	0	A	0	0	0	0	0	0	
3301.19.90	- - - Other	0	A	0	0	0	0	0	0	
3301.2	- Essential oils, other than those of citrus fruit:									
3301.24.00	- - Of peppermint (<i>Mentha piperita</i>)	0	A	0	0	0	0	0	0	
3301.25.00	- - Of other mints	0	A	0	0	0	0	0	0	
3301.29	- - Other:									
3301.29.10	- - - Of geranium	0	A	0	0	0	0	0	0	
3301.29.20	- - - Of jasmine	0	A	0	0	0	0	0	0	
3301.29.30	- - - Of lavender or of lavandin	0	A	0	0	0	0	0	0	
3301.29.40	- - - Of vetiver	0	A	0	0	0	0	0	0	
3301.29.90	- - - Other	0	A	0	0	0	0	0	0	
3301.30.00	- Resinoids	0	A	0	0	0	0	0	0	
3301.90.00	- Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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:								
3302.10.10	- - Of a kind used in the food industries	5	E	5	5	5	5	5	
3302.10.20	- - Of a kind used in the drink industries, whether or not containing ethyl alcohol	5	E	5	5	0	0	5	
3302.90	- Other:								
3302.90.10	- - Of a kind used in the tobacco industry	0	A	0	0	0	0	0	
3302.90.20	- - Of a kind used in the oral hygiene or dental industries	0	A	0	0	0	0	0	
3302.90.90	- - Other	5	C	5	5	5	5	5	
3303.00.00	PERFUMES AND TOILET WATERS	15	A	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	15	15	15	15	15	
3304.20.00	- Eye make-up preparations	15	C	15	15	15	15	15	
3304.30.00	- Manicure or pedicure preparations	15	E	15	15	15	15	15	
3304.9	- Other:								
3304.91.00	- - Powders, whether or not compressed	15	C	15	15	15	15	15	
3304.99.00	- - Other	15	G	15	15	15	15	15	
33.05	PREPARATIONS FOR USE ON THE HAIR								
3305.10.00	- Shampoos	15	G	15	15	15	15	15	
3305.20.00	- Preparations for permanent waving or straightening	15	E	15	15	15	15	15	
3305.30.00	- Hair lacquers	15	G	15	15	15	15	15	
3305.90.00	- Other	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
3306.10.00	- Dentifrices	15	C	15	15	15	15	15	
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15	E	15	15	15	15	15	
3306.90.00	- Other	15	C	15	15	15	15	15	
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								
3307.10.00	- Pre-shave, shaving or aftershave preparations	15	E	15	15	15	15	15	
3307.20.00	- Personal deodorants and antiperspirants	15	G	15	15	15	15	15	
3307.30.00	- Perfumed bath salts and other bath preparations	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3307.4	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:								
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	15	E	15	15	15	15	15	
3307.49.00	- - Other	15	C	15	15	15	15	15	
3307.90	- Other:								
3307.90.10	- - Contact lens solutions or artificial eye solutions, including artificial tears	5	E	5	5	5	5	5	
3307.90.90	- - Other	15	E	15	15	15	15	15	
34.01	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS 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; PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3401.1	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents:								
3401.11	- - For use as toiletries (including medicated products):								
3401.11.1	- - - Soap:								
3401.11.11	- - - - Medicated, other than disinfectant	5	G	5	5	5	5	5	
3401.11.19	- - - - Other	15	G	15	15	15	15	15	
3401.11.20	- - - Organic surface-active products and preparations for use as soap	10	G	10	10	10	10	10	
3401.11.30	- - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	E	5	5	5	5	5	
3401.19.00	- - Other	15	G	15	15	15	15	15	
3401.20	- Soap in other forms:								
3401.20.10	- - Liquid soap, medicated (other than disinfectant)	5	G	5	5	5	5	5	
3401.20.90	- - Other	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3401.30.00	- 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	15	G	15	15	15	15	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									
3402.1	- Organic surface-active agents, whether or not put up for retail sale:									
3402.11	- - Anionic:									
3402.11.10	- - - Water-soluble salts of alkylaryl sulphonic acids	10	E	10	10	10	10	10	10	
3402.11.90	- - - Other	0	A	0	0	0	0	0	0	
3402.12.00	- - Cationic	0	A	0	0	0	0	0	0	
3402.13.00	- - Non-ionic	0	A	0	0	0	0	0	0	
3402.19.00	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3402.20.00	- Preparations put up for retail sale	15	G	15	15	15	15	15	
3402.90	- Other:								
3402.90.1	- - Surface-active preparations other than washing preparations or cleaning preparations:								
3402.90.11	- - - With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	10	E	10	10	10	10	10	
3402.90.19	- - - Other	5	G	5	5	5	5	5	
3402.90.20	- - Washing preparations and cleaning preparations	15	G	15	15	15	15	15	
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								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3403.1	- Containing 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	0	0	0	0	0	0	
3403.19.00	- - Other	0	A	0	0	0	0	0	0	
3403.9	- Other:									
3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials:									
3403.91.10	- - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	E	5	5	5	5	5	5	
3403.91.90	- - - Other	0	A	0	0	0	0	0	0	
3403.99.00	- - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
34.04	ARTIFICIAL WAXES AND PREPARED WAXES									
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	0	A	0	0	0	0	0	0	
3404.90	- Other:									
3404.90.10	- - Of chemically modified lignite	0	A	0	0	0	0	0	0	
3404.90.90	- - Other	0	A	0	0	0	0	0	0	
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	15	15	15	15	15	
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E	15	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3405.30.00	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E	15	15	15	15	15	
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	G	15	15	15	15	15	
3405.90	- Other:								
3405.90.10	- - Waxes containing solvents or emulsified, not containing other added substances	0	A	0	0	0	0	0	
3405.90.20	- - Metal polishes, in containers of a net content of 1 kg or more	5	E	5	5	5	5	5	
3405.90.90	- - Other	15	E	15	15	15	15	15	
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	H	15	15	15	15	15	
3407.00.00	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	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES									
3501.10.00	- Casein	0	A	0	0	0	0	0	0	
3501.90.00	- Other	5	E	5	5	5	5	5	5	
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									
3502.1	- Egg albumin:									
3502.11.00	- - Dried	0	A	0	0	0	0	0	0	
3502.19.00	- - Other	0	A	0	0	0	0	0	0	
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	A	0	0	0	0	0	0	
3502.90.00	- Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 NO 35.01								
3503.00.10	- Gelatin and derivatives thereof	0	A	0	0	0	0	0	
3503.00.90	- Other	15	E	5	5	5	5	5	
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	A	0	0	0	0	0	
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3505.10	- Dextrins and other modified starches:									
3505.10.10	- - Dextrins	0	A	0	0	0	0	0		
3505.10.20	- - Pregelatinised or esterified starch	0	A	0	0	0	0	0		
3505.10.90	- - Other	5	E	5	5	5	5	5		
3505.20.00	- Glues	10	E	10	10	10	10	10		
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 of any kind 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	15	15	15	15	15		
3506.9	- Other:									
3506.91	- - Adhesives based on polymers of heading 39.01 to 39.13 or on rubber:									

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3506.91.10	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	C	5	5	5	5	5		
3506.91.90	- - - Other	15	C	15	15	15	15	15		
3506.99.00	- - Other	15	C	15	15	15	15	15		
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED									
3507.10.00	- Rennet and concentrates thereof	0	A	0	0	0	0	0		
3507.90.00	- Other	0	A	0	0	0	0	0		
3601.00.00	PROPELLENT POWDERS	0	A	0	0	0	0	0		
36.02	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS									
3602.00.10	- Based on ammonium nitrate	15	E	15	15	15	15	15		
3602.00.90	- Other	10	E	10	10	10	10	10		
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	0	A	0	0	0	0	0		

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES									
3604.10.00	- Fireworks	15	E	15	15	15	15	15	15	
3604.90.00	- Other	15	E	15	15	15	15	15	15	
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	E	15	15	15	15	15	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 or similar lighters and of a capacity not exceeding 300 cm ³	15	E	15	15	15	15	15	15	
3606.90	- Other:									
3606.90.10	- - Ferro-cerium and other pyrophoric alloys	5	E	5	5	5	5	5	5	
3606.90.90	- - Other	15	E	15	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS								
3701.10.00	- For X-ray	0	A	0	0	0	0	0	
3701.20.00	- Instant print film	10	E	10	10	10	10	10	
3701.30	- Other plates and film, with any side exceeding 255 mm:								
3701.30.10	- - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A	0	0	0	0	0	
3701.30.90	- - Other	10	E	10	10	10	10	10	
3701.9	- Other:								
3701.91.00	- - For colour photography (polychrome)	10	E	10	10	10	10	10	
3701.99.00	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED								
3702.10.00	- For X-ray	0	A	0	0	0	0	0	
3702.3	- Other film, without sprocket holes, of a width not exceeding 105 mm:								
3702.31	- - For colour photography (polychrome):								
3702.31.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.31.90	- - - Other	10	E	10	10	10	10	10	
3702.32	- - Other, with silver halide emulsion:								
3702.32.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.32.90	- - - Other	10	E	10	10	10	10	10	
3702.39	- - Other								
3702.39.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.39.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3702.4	- Other film, without sprocket holes, of a width exceeding 105 mm:									
3702.41	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):									
3702.41.10	- - - Instant print film	10	E	10	10	10	10	10		
3702.41.90	- - - Other	10	E	10	10	10	10	10		
3702.42	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:									
3702.42.10	- - - Instant print film	10	E	10	10	10	10	10		
3702.42.90	- - - Other	10	E	10	10	10	10	10		
3702.43	- - Of a width exceeding 610 mm and of a length not exceeding 200 m:									
3702.43.10	- - - Instant print film	10	E	10	10	10	10	10		
3702.43.90	- - - Other	10	C	10	10	10	10	10		
3702.44	- Of a width exceeding 105 mm but not exceeding 610 mm:									
3702.44.10	- - - Instant print film	10	E	10	10	10	10	10		
3702.44.90	- - - Other	10	C	10	10	10	10	10		

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3702.5	- Other film for colour photography (polychrome):									
3702.51.00	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	E	10	10	10	10	10	10	
3702.52.00	- - Of a width not exceeding 16 mm and of a length exceeding 14 m	10	E	10	10	10	10	10	10	
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	10	10	10	10	10	10	
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	10	10	10	10	10	10	
3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	10	
3702.56.00	- - Of a width exceeding 35 mm	10	E	10	10	10	10	10	10	
3702.9	- Other:									
3702.91.00	- - Of a width not exceeding 16 mm	10	E	10	10	10	10	10	10	
3702.93.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	E	10	10	10	10	10	10	
3702.94.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3702.95.00	- - Of a width exceeding 35 mm	10	E	10	10	10	10	10	10	
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED									
3703.10.00	- In rolls of a width exceeding 610 mm	10	E	10	10	10	10	10	10	
3703.20.00	- Other, for colour photography (polychrome)	0	A	0	0	0	0	0	0	
3703.90	- Other:									
3703.90.10	- - Heliographic paper, for monochrome photography	10	E	10	10	10	10	10	10	
3703.90.90	- - Other	10	E	10	10	10	10	10	10	
3704.00.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	10	E	10	10	10	10	10	10	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM									
3705.10.00	- For offset reproduction	10	E	10	10	10	10	10	10	
3705.90	- Other:									
3705.90.10	- - Microfilm	10	E	10	10	10	10	10	10	
3705.90.90	- - Other	10	E	10	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
37.06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK									
3706.10.00	- Of a width of 35 mm or more	5	E	5	5	5	5	5	5	
3706.90.00	- Other	5	E	5	5	5	5	5	5	
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	0	0	0	0	0	0	
3707.90.00	- Other	0	A	0	0	0	0	0	0	
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									

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3801.10.00	- Artificial graphite	0	A	0	0	0	0	0	0	
3801.20.00	- Colloidal or semi-colloidal graphite	0	A	0	0	0	0	0	0	
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A	0	0	0	0	0	0	
3801.90.00	- Other	0	A	0	0	0	0	0	0	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK									
3802.10.00	- Activated carbon	0	A	0	0	0	0	0	0	
3802.90.00	- Other	0	A	0	0	0	0	0	0	
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A	0	0	0	0	0	0	
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	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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-CYME; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT								
3805.10.00	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	E	5	5	5	5	5	
3805.90	- Other:								
3805.90.10	- - Pine oil	5	E	5	5	5	5	5	
3805.90.90	- - Other	5	E	5	5	5	5	5	
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	5	5	5	5	5	
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	5	5	5	5	5	
3806.30.00	- Ester gums	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3806.90.00	- Other	5	E	5	5	5	5	5	
3807.00.00	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	0	A	0	0	0	0	0	
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 SUCH AS SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS								
3808.50	- Products mentioned in note 1 of the subheading of this Chapter:								
3808.50.1	-- Insecticides:								
3808.50.11	--- In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	
3808.50.19	--- Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3808.50.2	- - Fungicides:									
3808.50.21	- - - With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	0	
3808.50.29	- - - Other	5	G	5	5	5	5	5	5	
3808.50.30	- - Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	5	
3808.50.40	- - Disinfectants	15	G	15	15	15	15	15	15	
3808.50.9	- - Other:									
3808.50.91	- - - Rodenticides	10	E	10	10	10	10	10	10	
3808.50.99	- - - Other	5	G	5	5	5	5	5	5	
3808.9	- Other:									
3808.91	- - Insecticides:									
3808.91.10	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	10	
3808.91.90	- - - Other	5	G	5	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3808.92	- - Fungicides:									
3808.92.10	- - - With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	0	
3808.92.90	- - - Other	5	G	5	5	5	5	5	5	
3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	5	
3808.94	- - Disinfectants:									
3808.94.10	- - - Based on pine oil and quaternary ammonium surface-active agents	15	E	15	15	15	15	15	15	
3808.94.90	- - - Other	15	G	15	15	15	15	15	15	
3808.99	- - Other:									
3808.99.10	- - - Rodenticides	10	G	10	10	10	10	10	10	
3808.99.90	- - - Other	5	G	5	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
38.09	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3809.10.00	- With a basis of amylaceous substances	5	E	5	5	5	5	5	
3809.9	- Other:								
3809.91.00	- - Of a kind used in the textile or like industries	5	C	5	5	5	5	5	
3809.92.00	- - Of a kind used in the paper or like industries	5	E	5	5	5	5	5	
3809.93.00	- - Of a kind used in the leather or like industries	5	E	5	5	5	5	5	
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								

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A	0	0	0	0	0	0	
3810.90.00	- Other	0	A	0	0	0	0	0	0	
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									
3811.1	- Anti-knock preparations:									
3811.11.00	-- Based on lead compounds	5	C	5	5	5	5	5	5	
3811.19.00	-- Other	5	C	5	5	5	5	5	5	
3811.2	- Additives for lubricating oils:									
3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals:									
3811.21.10	--- Containing 30 % or more but not more than 40 % of such oils	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3811.21.90	- - - Other	0	A	0	0	0	0	0	0	
3811.29.00	- - Other	0	A	0	0	0	0	0	0	
3811.90.00	- Other	5	C	5	5	5	5	5	5	
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS									
3812.10.00	- Prepared rubber accelerators	0	A	0	0	0	0	0	0	
3812.20.00	- Compound plasticisers for rubber or plastics	5	E	5	5	5	5	5	5	
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics									
3812.30.10	- - For rubber	0	A	0	0	0	0	0	0	
3812.30.2	- - For plastics:									
3812.30.21	- - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A	0	0	0	0	0	0	
3812.30.29	- - - Other	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A	0	0	0	0	0	
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS								
3814.00.10	- Solvents and thinners	5	E	5	5	5	5	5	
3814.00.90	- Other	0	A	0	0	0	0	0	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3815.1	- Supported catalysts:								
3815.11.00	- - With nickel or nickel compounds as the active substance	0	A	0	0	0	0	0	
3815.12.00	- - With precious metal or precious metal compounds as the active substance	0	A	0	0	0	0	0	
3815.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3815.90	- Other:								
3815.90.10	- - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E	10	10	10	10	10	
3815.90.90	- - Other	0	A	0	0	0	0	0	
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A	0	0	0	0	0	
38.17	MIXED ALKYL BENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02								
3817.00.10	- Mixed alkylbenzenes	0	A	0	0	0	0	0	
3817.00.20	- Mixed alkylnaphthalenes	0	A	0	0	0	0	0	
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	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	10	10	10	10	10	
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	E	5	5	5	5	5	
38.21	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS								
3821.00.10	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A	0	0	0	0	0	
3821.00.20	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
3822.00.00	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	0	A	0	0	0	0	0	0	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS									
3823.1	- Industrial monocarboxylic fatty acids; acid oils from refining:									
3823.11.00	- - Stearic acid	0	A	0	0	0	0	0	0	
3823.12.00	- - Oleic acid	0	A	0	0	0	0	0	0	
3823.13.00	- -Tall oil fatty acids	0	A	0	0	0	0	0	0	
3823.19.00	- - Other	0	A	0	0	0	0	0	0	
3823.70.00	- Industrial fatty alcohols	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	- Prepared binders for foundry moulds or cores:								
3824.10.10	- - Based on natural resinous products	0	A	0	0	0	0	0	
3824.10.90	- - Other	0	A	0	0	0	0	0	
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	A	0	0	0	0	0	
3824.40.00	- Prepared additives for cements, mortars or concretes	0	A	0	0	0	0	0	
3824.50.00	- Non-refractory mortars and concretes	0	A	0	0	0	0	0	
3824.60.00	- Sorbitol other than of subheading 2905.44	0	A	0	0	0	0	0	
3824.7	- Mixtures containing halogenated derivatives of methane, ethane or propane:								
3824.71.00	- - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A	0	0	0	0	0	
3824.73.00	-- Containing hydrobromofluorocarbons (HBFC)	0	A	0	0	0	0	0	
3824.74.00	-- Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A	0	0	0	0	0	
3824.75.00	-- Containing carbon tetrachloride	10	E	10	10	10	10	10	
3824.76.00	-- Containing 1,1,1-trichloroethane (methylchloroform)	10	E	10	10	10	10	10	
3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	0	A	0	0	0	0	0	
3824.78.00	-- Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	0	A	0	0	0	0	0	
3824.79.00	-- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.8	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBB), polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or tris(2,3-dibromopropyl) phosphate:								
3824.81.00	- - Containing oxirane (ethylene oxide)	10	E	10	10	10	10	10	
3824.82.00	- - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	E	10	10	10	10	10	
3824.83.00	- - Containing tris (2,3-dibromopropyl) phosphate	10	E	10	10	10	10	10	
3824.90	- Other:								
3824.90.10	- - Preparations for rubber or plastics, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.20	- - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.30	- - Preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.90.40	- - Additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A	0	0	0	0	0	
3824.90.5	- - Mixtures of water-insoluble alkylaryl sulphonic acids and derivatives thereof:								
3824.90.51	- - - Of alkylbenzene sulphonic acids and their derivatives	10	E	10	10	10	10	10	
3824.90.59	- - - Other	10	E	10	10	10	10	10	
3824.90.60	- - Other inorganic preparations, including mixtures of trace elements	0	A	0	0	0	0	0	
3824.90.70	- - Fluids with a basis of diphenyl for use as refrigerants	0	A	0	0	0	0	0	
3824.90.80	- - Articles producing a lighting effect for signalling and safety purposes	0	A	0	0	0	0	0	
3824.90.9	- - Other:								
3824.90.91	- - - Naphthenic acids, their water-insoluble salts and their esters	0	A	0	0	0	0	0	
3824.90.99	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	10	10	10	10	10	
3825.20.00	- Sewage sludge	10	E	10	10	10	10	10	
3825.30.00	- Clinical waste	10	E	10	10	10	10	10	
3825.4	- Waste organic solvents:								
3825.41.00	- - Halogenated	10	E	10	10	10	10	10	
3825.49.00	- - Other	10	E	10	10	10	10	10	
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	E	10	10	10	10	10	
3825.6	- Other wastes from chemical or allied industries:								
3825.61.00	- - Mainly containing organic constituents	10	E	10	10	10	10	10	
3825.69.00	- - Other	10	E	10	10	10	10	10	
3825.90.00	- Other	10	E	10	10	10	10	10	