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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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

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

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

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

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

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

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

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

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3909.20.90	Other	0	A	FREE	
3909.30	Other amino-resins				
3909.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.30.90	Other	0	A	FREE	
3909.40	Phenolic resins:				
3909.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.40.90	Other	0	A	FREE	
3909.50	Polyurethanes:				
3909.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.50.90	Other	0	A	FREE	
3910	SILICONES IN PRIMARY FORMS.				
3910.00.11	Silicone rubber	0	A	FREE	
3910.00.19	Other	0	A	FREE	
3910.00.91	Silicone rubber	0	A	FREE	
3910.00.99	Other	0	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3912.20.20	Celluloid	0	A	6 %	
3912.20.90	Other	0	A	FREE	
3912.31.00	Carboxymethylcellulose and its salts	0	A	FREE	
3912.39.00	Other	0	A	FREE	
3912.90.00	Other	0	A	FREE	
3913	NATURAL POLYMERS (FOR EXAMPLE ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3913.10.00	Alginic acid, its salts and esters	0	A	FREE	
3913.90	Other:				
3913.90.10	Chemical derivatives of natural rubber	0	A	FREE	
3913.90.90	Other	0	A	FREE	
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS.	0	A	FREE	
3915	WASTE, PARINGS AND SCRAP, OF PLASTIC.				
3915.10.00	Of polymers of ethylene	0	A	FREE	
3915.20.00	Of polymers of styrene	0	A	FREE	

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3916.90	Of other plastics:				
3916.90.10	Corrugated roofing sheets	0	A	10 %	
3916.90.90	Other	0	A	6 %	
3916.90.90A	Exclusively monofilaments (other than nylon)	5	E	6 %	
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC.				
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials:				
3917.10.10	Sausage casings	0	A	FREE	
3917.10.90	Other	0	A	FREE	
3917.21	Of polymers of ethylene:				
3917.21.11	For "Tetra pack" containers	15	E	FREE	
3917.21.19	Other	15	E	15 %	
3917.21.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.21.30	Specially for irrigation systems	15	E	FREE	
3917.21.90	Other	15	E	11 %	
3917.22	Of polymers of propylene				

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

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

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3918.10.20	Other floor coverings, in rolls	10	E	6 %	
3918.10.90	Other	10	E	6 %	
3918.90	Of other plastics:				
3918.90.10	Slabs, floor tiles and other tiles	10	E	5 %	
3918.90.20	Other floor coverings, in rolls	10	E	6 %	
3918.90.90	Other	10	E	5 %	
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS.				
3919.10	In rolls of a width not exceeding 20 cm				
3919.10.10	For electrical use	15	E	5 %	
3919.10.10A	Exclusively of a width not exceeding 10 cm	10	E	5 %	
3919.10.90	Other	15	E	15 %	
3919.10.90A	Exclusively of a width not exceeding 10 cm	10	E	15 %	
3919.90	Other:				
3919.90.10	Polypropylene in rolls	0	A	FREE	
3919.90.20	Polypropylene in sheets larger than 19" x 25"	0	A	FREE	

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

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

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

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

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3922.10.90	Other	15	E	10 %	
3922.10.90A	Exclusively sinks	10	E	10 %	
3922.20.00	Lavatory seats and covers	10	E	6 %	
3922.90.00	Other	10	E	10 %	
3923	ARTICLES FOR THE CONVEYANCE OR PACKAGING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, MADE OF PLASTIC.				
3923.10	Boxes, cases, crates and similar articles:				
3923.10.10	Boxes with divisions for bottles	10	C	15 %	
3923.10.20	Buckets and washbowls	10	C	15 %	
3923.10.30	Insulated cool boxes	10	C	15 %	
3923.10.40	Cages for transporting chickens, baskets for transporting chicks	10	C	FREE	
3923.10.50	Boxes, cases and crates for transporting edible fruit, vegetables, plants, roots and tubers	10	C	FREE	
3923.10.90	Other	10	C	15 %	
3923.21	Of polymers of ethylene:				
3923.21.10	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	0	A	FREE	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4013.90.30	Of a kind used on motorcycles	0	A	15 %	
4013.90.99	Other	15	E	15 %	
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER.				
4014.10.00	Sheath contraceptives	0	A	10 %	
4014.90	Other:				
4014.90.10	Teats (suckers or nipples) used on feeding bottles for rearing calves	10	E	5 %	
4014.90.90	Other	10	E	10 %	
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4015.11.00	Surgical	0	A	5 %	
4015.19	Other:				
4015.19.10	For medical use	15	E	5 %	
4015.19.90	Other	15	E	10 %	
4015.90	Other:				
4015.90.10	Cloaks and other articles of apparel	15	E	5 %	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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