



**COUNCIL OF  
THE EUROPEAN UNION**

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

---

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

---

**16396/11  
ADD 23**

**AMLAT 100  
PESC 1391  
WTO 389**

**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

---

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

---

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32	Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:				
8703.32.11	New	15	E2	10 %	
8703.32.11A	Only hearses	20	E2	10 %	
8703.32.19	Other	15	E2	10 %	
8703.32.19A	Only hearses	20	E2	10 %	
8703.32.21	New	25	E2	10 %	
8703.32.21A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	10 %	
8703.32.29	Other	25	E2	10 %	
8703.32.29A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	10 %	
8703.32.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.31A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.32.32A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.33	Other, new	25	E2	18 %	
8703.32.33A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.34A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.32.35A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.39	Other, used	25	E2	18 %	
8703.32.39A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.41	New	25	E2	3 %	
8703.32.41A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.49	Other	25	E2	3 %	
8703.32.49A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	
8703.32.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.51A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.32.52A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.53	Other, new	25	E2	20 %	
8703.32.53A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.54	Used, with a CIF value of no more than B/12 000.00	25	E2	15 %	
8703.32.54A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.55A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.59	Other, used	25	E2	20 %	
8703.32.59A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.91	New, of a CIF value not exceeding B/5 000.00	25	E2	15 %	
8703.32.91A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	
8703.32.92A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.32.93A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.32.94A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.95	Other, new	25	E2	20 %	
8703.32.95A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.96A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.32.97A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.32.98A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.99	Other, used	25	E2	20 %	
8703.32.99A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33	Of a cylinder capacity exceeding 2 500 cc:				
8703.33.11	New	15	C	10 %	
8703.33.11A	Only hearses	20	C	10 %	
8703.33.19	Other	15	C	10 %	
8703.33.19A	Only hearses	20	C	10 %	
8703.33.21	New	30	E2	10 %	
8703.33.21A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.33.29	Other	30	E2	10 %	
8703.33.29A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.33.31	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.31A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.33.32A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.33	Other, new	30	E2	18 %	
8703.33.33A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.34	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33.34A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.33.35A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.39	Other, used	30	E2	18 %	
8703.33.39A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.41	New	30	E2	3 %	
8703.33.41A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.33.49	Other	30	E2	3 %	
8703.33.49A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.33.51	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.51A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.33.52A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.53	Other, new	30	E2	20 %	
8703.33.53A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.54	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33.54A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.33.55A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.59	Other, used	30	E2	20 %	
8703.33.59A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.91	New, of a CIF value not exceeding B/5 000.00	30	E2	15 %	
8703.33.91A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	30	E2	15 %	
8703.33.92A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.33.93A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.33.94A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.95	Other, new	30	E2	20 %	
8703.33.95A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33.96	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.96A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.33.97A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.33.98A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.99	Other, used	30	E2	20 %	
8703.33.99A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.90	Other:				
8703.90.11	New	30	E2	10 %	
8703.90.19	Other	30	E2	10 %	
8703.90.21	New	30	E2	10 %	
8703.90.29	Other	30	E2	10 %	
8703.90.31	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.90.33	Other, new	30	E2	18 %	
8703.90.34	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.90.39	Other, used	30	E2	18 %	
8703.90.41	New	30	E2	3 %	
8703.90.49	Other	30	E2	3 %	
8703.90.51	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.90.53	Other, new	30	E2	20 %	
8703.90.54	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.90.59	Other, used	30	E2	20 %	
8703.90.91	New, of a CIF value not exceeding B/5 000.00	30	E2	15 %	
8703.90.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	30	E2	15 %	
8703.90.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.90.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.90.95	Other, new	30	E2	20 %	
8703.90.96	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.90.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.90.99	Other, used	30	E2	20 %	
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.				
8704.10	Dumpers designed for off-highway use:				
8704.10.10	New	15	C	10 %	
8704.10.20	Used	15	C	10 %	
8704.21	Of a gross vehicle weight not exceeding 5 tonnes:				
8704.21.10	New	5	E2	8 %	
8704.21.10A	Only vehicles with an uncovered goods compartment, separate from the driver's cab	10	E2	8 %	
8704.21.10B	Only vehicles with a covered goods compartment, separate from the driver's cab, of a gross vehicle weight not exceeding 2,5 tonnes	10	E2	8 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8704.21.10C	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	8 %	
8704.21.10D	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	8 %	
8704.21.20	Used	5	E2	8 %	
8704.21.20A	Only vehicles with an uncovered goods compartment, separate from the driver's cab	10	E2	8 %	
8704.21.20B	Only vehicles with a covered goods compartment, separate from the driver's cab, of a gross vehicle weight not exceeding 2,5 tonnes	10	E2	8 %	
8704.21.20C	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	8 %	
8704.21.20D	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	8 %	
8704.22	Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes:				
8704.22.10	New	15	E	5 %	
8704.22.20	Used	15	E	5 %	
8704.23	Of a gross vehicle weight exceeding 20 tonnes:				
8704.23.10	New	15	E	10 %	
8704.23.20	Used	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8704.31	Of a gross vehicle weight not exceeding 5 tonnes:				
8704.31.10	New	10	E2	10 %	
8704.31.10A	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	10 %	
8704.31.10B	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	10 %	
8704.31.20	Used	10	E2	10 %	
8704.31.20A	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	10 %	
8704.31.20B	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	10 %	
8704.32	Of a gross vehicle weight exceeding 5 tonnes:				
8704.32.10	New	15	E2	10 %	
8704.32.20	Used	15	E2	10 %	
8704.90	Other:				
8704.90.10	New	15	E2	10 %	
8704.90.20	Used	15	E2	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS).				
8705.10	Crane lorries:				
8705.10.10	New	20	E2	5 %	
8705.10.20	Used	20	E2	5 %	
8705.20	Mobile drilling derricks:				
8705.20.10	New	20	E2	10 %	
8705.20.20	Used	20	E2	10 %	
8705.30	Fire fighting vehicles:				
8705.30.10	New	20	E2	10 %	
8705.30.20	Used	20	E2	10 %	
8705.40	Concrete-mixer lorries:				
8705.40.10	New	20	C	3 %	
8705.40.20	Used	20	C	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8705.90	Other:				
8705.90.10	New	20	C	10 %	
8705.90.20	Used	20	C	10 %	
87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.				
8706.00.10	For the vehicles of heading 87.03	15	E	15 %	
8706.00.90	Other	15	E	15 %	
8706.00.90A	Only of buses	10	E	15 %	
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:				
8707.10.00	For the vehicles of heading 87.03	20	E	15 %	
8707.90	Other:				
8707.90.11	For buses	20	E	15 %	
8707.90.11A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	15 %	
8707.90.19	Other	20	E	15 %	
8707.90.19A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	15 %	
8707.90.21	For road tractors for semi-trailers	20	E	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8707.90.21A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	10 %	
8707.90.22	For other agricultural, horticultural or forestry tractors	-	A	FREE	
8707.90.29	Other	20	E	10 %	
8707.90.29A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	10 %	
87.08	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.				
8708.10.00	Bumpers and parts thereof	10	C	5 %	
8708.21.00	Safety seat belts	10	E	5 %	
8708.29	Other:				
8708.29.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.29.90	Other	10	C	5 %	
8708.30	Brakes and servo-brakes and parts thereof:				
8708.30.10	Mounted brake linings for pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.30.90	Other	10	C	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8708.30.90A	Only hydrodynamic brake system with transmission delay, and parts thereof	0	A	5 %	
8708.40	Gear-boxes and parts thereof:				
8708.40.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	-	A	FREE	
8708.40.90	Other	10	E	5 %	
8708.40.90A	Only gear-boxes	10	C	5 %	
8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:				
8708.50.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	E	FREE	
8708.50.90	Other	10	E	5 %	
8708.70	Road wheels and parts and accessories thereof:				
8708.70.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.70.90	Other	10	C	5 %	
8708.80	Suspension systems and parts thereof (including shock-absorbers):				
8708.80.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	-	A	FREE	
8708.80.90	Other	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8708.80.90A	Only suspension shock-absorbers	10	C	5 %	
8708.91	Radiators and parts thereof:				
8708.91.10	Tanks of bronze and plastic for radiators	10	E	3 %	
8708.91.20	Collars with overflow pipe for radiator tank	10	E	FREE	
8708.91.90	Other	10	E	15 %	
8708.91.90A	Only radiators	10	C	15 %	
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:	10	E	5 %	
8708.93	Clutches and parts thereof:				
8708.93.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.93.20	For track-laying tractors	10	C	5 %	
8708.93.31	Complete, new	10	C	5 %	
8708.93.32	Complete, used or reconditioned	10	C	15 %	
8708.93.33	Discs, new, used or reconditioned	10	C	15 %	
8708.93.34	Pressure plates, new, used or reconditioned	10	C	15 %	
8708.93.39	Other parts	10	C	5 %	
8708.93.90	Other	10	C	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8708.94	Steering wheels, steering columns and steering boxes; parts thereof:				
8708.94.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	-	A	FREE	
8708.94.90	Other.	10	E	5 %	
8708.94.90A	Only steering wheels, steering columns and steering boxes	10	C	5 %	
8708.95.00	Safety airbags with inflator system; parts thereof	10	E	5 %	
8708.99	Other:				
8708.99.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.99.90	Other	10	C	5 %	
87.09	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF.				
8709.11.00	Electric	10	E	3 %	
8709.19.00	Other	5	E	3 %	
8709.90	Parts:				
8709.90.11	With pneumatic tyres	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8709.90.19	Other	15	E	15 %	
8709.90.90	Other	15	E	10 %	
8710.00.00	TANKS AND OTHER VEHICLES.	10	E	15 %	
87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS.				
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
8711.10.10	New	10	E2	15 %	
8711.10.10A	Only tricycles (trikes)	30	E2	15 %	
8711.10.20	Used	10	E2	15 %	
8711.10.20A	Only tricycles (trikes)	30	E2	15 %	
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
8711.20.11	New	10	E2	15 %	
8711.20.11A	Only tricycles (trikes)	30	E2	15 %	
8711.20.19	Other	10	E2	15 %	
8711.20.19A	Only tricycles (trikes)	30	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8711.20.21	New	10	E2	15 %	
8711.20.21A	Only tricycles (trikes)	30	E2	15 %	
8711.20.29	Other	10	E2	15 %	
8711.20.29A	Only tricycles (trikes)	30	E2	15 %	
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
8711.30.10	New	10	E2	15 %	
8711.30.10A	Only tricycles (trikes)	30	E2	15 %	
8711.30.20	Used	10	E2	15 %	
8711.30.20A	Only tricycles (trikes)	30	E2	15 %	
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
8711.40.10	New	10	E2	15 %	
8711.40.10A	Only tricycles (trikes)	30	E2	15 %	
8711.40.20	Used	10	E2	15 %	
8711.40.20A	Only tricycles (trikes)	30	E2	15 %	
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
8711.50.10	New	10	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8711.50.10A	Only tricycles (trikes)	30	E2	15 %	
8711.50.20	Used	10	E2	15 %	
8711.50.20A	Only tricycles (trikes)	30	E2	15 %	
8711.90	Other:				
8711.90.10	New	10	E2	15 %	
8711.90.20	Used	10	E2	15 %	
87.12	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.				
8712.00.10	Bicycles of all kinds, totally disassembled	15	E2	5 %	
8712.00.20	BMX bicycles	15	E2	10 %	
8712.00.30	Mountain bicycles and racing bicycles	15	E2	10 %	
8712.00.90	Other	15	E2	15 %	
87.13	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.				
8713.10.00	Not mechanically propelled	5	E	FREE	
8713.90.00	Other	5	E	FREE	
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13.				
8714.11.00	Saddles	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8714.19	Other:				
8714.19.10	Wheels fitted with solid tyres	10	C	15 %	
8714.19.20	Wheels fitted with pneumatic tyres	10	C	15 %	
8714.19.30	Handlebar grips and pads for pedals	10	C	15 %	
8714.19.90	Other	10	C	10 %	
8714.20	Of carriages and other vehicles for disabled persons:				
8714.20.10	Wheels fitted with solid tyres	5	E	FREE	
8714.20.20	Wheels fitted with pneumatic tyres	5	E	FREE	
8714.20.90	Other	5	E	FREE	
8714.91.00	Frames and forks, and parts thereof	10	E	10 %	
8714.91.00A	Only parts	5	E	10 %	
8714.92	Wheel rims and spokes:				
8714.92.10	Wheels fitted with solid tyres	10	E	15 %	
8714.92.20	Wheels fitted with pneumatic tyres	10	E	15 %	
8714.92.90	Other	5	E	10 %	
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5	E	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5	E	10 %	
8714.95.00	Saddles	5	E	10 %	
8714.96.00	Pedals and crank-gear, and parts thereof	5	E	10 %	
8714.99.00	Other	5	E	10 %	
8714.99.00A	Only shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	E	10 %	
87.15	BABY CARRIAGES AND PARTS THEREOF.				
8715.00.10	Baby carriages	15	E	10 %	
8715.00.91	Metal wheels fitted with solid tyres	15	E	15 %	
8715.00.99	Other	15	E	10 %	
87.16	TRAILERS AND SEMI-TRAILERS FOR ANY VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.				
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping:				
8716.10.10	New	15	E	15 %	
8716.10.20	Used	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:				
8716.20.10	New	10	E	10 %	
8716.20.20	Used	10	E	10 %	
8716.31	Tanker trailers and tanker semi-trailers:				
8716.31.11	New	10	E	3 %	
8716.31.19	Other	10	E	3 %	
8716.31.91	New	10	E	10 %	
8716.31.99	Other	10	E	10 %	
8716.39	Other:				
8716.39.11	New	10	E2	10 %	
8716.39.19	Other	10	E2	10 %	
8716.39.21	New	10	E2	10 %	
8716.39.29	Other	10	E2	10 %	
8716.39.91	New	10	E2	10 %	
8716.39.99	Other	10	E2	10 %	
8716.40	Other trailers and semi-trailers:				
8716.40.10	New	10	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8716.40.20	Used	10	E2	15 %	
8716.80	Other vehicles:				
8716.80.10	Metal trolleys of the kind used in supermarkets, trolleys for buckets and mops	10	E2	15 %	
8716.80.20	Trolleys for the transport of coffins	10	E2	15 %	
8716.80.90	Other	10	E2	15 %	
8716.90	Parts:				
8716.90.10	Wheels fitted with solid tyres	15	C	15 %	
8716.90.20	Wheels fitted with pneumatic tyres	15	C	15 %	
8716.90.90	Other	15	C	10 %	
8801.00.00	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.	15	C	15 %	
88.02	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES.				
8802.11.00	Of an unladen weight not exceeding 2 000 kg	15	C	15 %	
8802.12.00	Of an unladen weight exceeding 2 000 kg	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg				
8802.20.10	For commercial use	15	C	15 %	
8802.20.90	Other	15	C	15 %	
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg				
8802.30.10	For commercial use	15	C	15 %	
8802.30.90	Other	15	C	15 %	
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg				
8802.40.10	For commercial use	0	A	10 %	
8802.40.90	Other	0	A	10 %	
8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:				
8802.60.10	For commercial use	0	A	15 %	
8802.60.90	Other	0	A	15 %	
88.03	PARTS OF GOODS OF HEADING 88.01 OR 88.02.				
8803.10.00	Propellers and rotors and parts thereof	0	A	15 %	
8803.20.00	Under-carriages and parts thereof	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8803.30.00	Other parts of aeroplanes or helicopters	0	A	10 %	
8803.90.00	Other	0	A	15 %	
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO.	5	A	15 %	
88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS THEREOF.				
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0	A	15 %	
8805.21.00	Air combat simulators and parts thereof	0	A	15 %	
8805.29.00	Other	0	A	15 %	
89.01	CRUISE SHIPS, EXCURSION BOATS, FERRY BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS.				
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds	-	A	15 %	
8901.20.00	Tankers	0	A	15 %	
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20	0	A	15 %	
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	-	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS.				
8902.00.10	Not exceeding 250 tonnes gross register	0	A	10 %	
8902.00.90	Other	-	A	15 %	
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES.				
8903.10.00	Inflatable vessels	15	E	15 %	
8903.91	Sailboats, with or without auxiliary motor:				
8903.91.10	With wooden hull, not exceeding 250 tonnes gross register	15	E	15 %	
8903.91.20	With fibreglass hull, of a length not less than 18 feet	15	E	10 %	
8903.91.90	Other	15	E	15 %	
8903.92	Motorboats, other than outboard motorboats:				
8903.92.10	With wooden hull, of a GRT not exceeding 250 tonnes	15	E	5 %	
8903.92.20	With glass fibre hull, of a length of 18 feet or more	15	E	5 %	
8903.92.90	Other	15	E	15 %	
8903.99	Other:				
8903.99.10	With wooden hull, of a GRT not exceeding 250 tonnes	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8903.99.20	With glass fibre hull, of a length of 18 feet or more	15	E	5 %	
8903.99.90	Other	15	E	15 %	
8904.00.00	TUGS AND PUSHER CRAFT.	0	A	15 %	
89.05	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS.				
8905.10.00	Dredgers	0	A	15 %	
8905.20.00	Floating or submersible drilling or production platforms	0	A	15 %	
8905.90.00	Other	0	A	15 %	
89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.				
8906.10.00	Warships	0	A	15 %	
8906.90.00	Other	0	A	15 %	
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS).				
8907.10.00	Inflatable rafts	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8907.90	Other:				
8907.90.10	Buoys and beacons	0	A	5 %	
8907.90.90	Other	0	A	15 %	
89.08	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP.				
8908.00.10	Warships	0	A	15 %	
8908.00.21	With wooden hull, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.22	With glass fibre hull, of a length of 18 feet or more but not more than 38 feet	0	A	15 %	
8908.00.29	Other	0	A	15 %	
8908.00.31	With hull of any material, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.39	Other	0	A	15 %	
8908.00.41	With wooden hull, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.42	With metal hull, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.49	Other	0	A	15 %	
8908.00.50	Tugs and life boats	0	A	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8908.00.60	Floating docks, cranes, dredgers and similar vessels	0	A	15 %	
8908.00.90	Other	0	A	15 %	
90.01	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES, OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.				
9001.10.00	Optical fibres, optical fibre bundles and cables	0	A	10 %	
9001.20.00	Sheets and plates of polarizing material	0	A	10 %	
9001.30.00	Contact lenses	5	E	10 %	
9001.40.00	Spectacle lenses of glass	0	A	3 %	
9001.50.00	Spectacle lenses of other materials	0	A	3 %	
9001.90	Other:				
9001.90.10	Unmounted printing screens	5	E	10 %	
9001.90.90	Other	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.02	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.				
9002.11.00	For cameras, projectors or photographic enlargers or reducers	0	A	5 %	
9002.19.00	Other	0	A	5 %	
9002.20.00	Filters	0	A	10 %	
9002.90	Other:				
9002.90.10	Optical mirrors, for equipment, instruments or apparatus	0	A	15 %	
9002.90.90	Other	0	A	10 %	
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF.				
9003.11.00	Of plastic	0	A	10 %	
9003.19.00	Of other materials	0	A	5 %	
9003.90.00	Parts	0	A	10 %	
90.04	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER.				
9004.10.00	Sunglasses	15	E	5 %	
9004.90.00	Other	15	E	5 %	
9004.90.00A	Protective goggles (other than sunglasses) for workers	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.05	BINOCULARS, MONOCULARS, ASTRONOMICAL AND OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY.				
9005.10.00	Binoculars	15	E	10 %	
9005.80.00	Other instruments	0	A	10 %	
9005.90.00	Parts and accessories (including mountings)	0	A	10 %	
90.06	PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39.				
9006.10.00	Cameras of a kind used for preparing printing plates or cylinders	0	A	3 %	
9006.30.00	Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A	10 %	
9006.40.00	Instant print cameras	15	E	10 %	
9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	15	E	5 %	
9006.52	Other, for roll film of a width of less than 35 mm				
9006.52.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9006.52.90	Other	15	E	5 %	
9006.53	Other, for roll film of a width of 35 mm:				
9006.53.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	10 %	
9006.53.90	Other	15	E	5 %	
9006.59	Other:				
9006.59.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	10 %	
9006.59.90	Other	15	E	5 %	
9006.61.00	Discharge lamp (electronic) flashlight apparatus	10	E	10 %	
9006.69	Other:				
9006.69.10	Flashbulbs, flashcubes and the like	10	E	5 %	
9006.69.90	Other	10	E	10 %	
9006.91.00	For cameras	0	A	10 %	
9006.99.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.				
9007.11.00	For cinematographic film of a width of less than 16 mm or for double-8 mm film	15	E	10 %	
9007.19.00	Other	15	E	10 %	
9007.20	Projectors:				
9007.20.10	For cinematographic film of a width of less than 16 mm	0	A	10 %	
9007.20.90	Other	0	A	10 %	
9007.91.00	For cameras	10	C	10 %	
9007.92.00	For projectors	0	A	10 %	
90.08	FIXED IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS.				
9008.10.00	Slide projectors	15	E	15 %	
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	A	15 %	
9008.30.00	Other image projectors	15	E	15 %	
9008.40.00	Photographic enlargers and reducers	0	A	3 %	
9008.90.00	Parts and accessories	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPIES; PROJECTION SCREENS.				
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A	3 %	
9010.50	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:				
9010.50.10	Presses	0	A	3 %	
9010.50.20	Tanks for developing and washing film, etc.	0	A	15 %	
9010.50.90	Other	0	A	3 %	
9010.60.00	Projection screens	0	A	15 %	
9010.90.00	Parts and accessories	0	A	15 %	
90.11	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION.				
9011.10.00	Stereoscopic microscopes	0	A	15 %	
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9011.80.00	Other microscopes	0	A	3 %	
9011.90.00	Parts and accessories	-{}-0	A	15 %	
90.12	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.				
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	0	A	3 %	
9012.90.00	Parts and accessories	0	A	3 %	
90.13	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	15	E	15 %	
9013.20.00	Lasers, other than laser diodes	0	A	15 %	
9013.80	Other devices, appliances and instruments:				
9013.80.10	Magnifier lenses and threadcounters	0	A	15 %	
9013.80.90	Other	0	A	15 %	
9013.90.00	Parts and accessories	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.14	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.				
9014.10	Direction finding compasses, including navigational compasses:				
9014.10.10	Navigational compasses	0	A	5 %	
9014.10.90	Other	0	A	15 %	
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A	15 %	
9014.80	Other instruments and appliances:				
9014.80.11	Sonars, echo sounders	0	A	5 %	
9014.80.19	Other	0	A	15 %	
9014.80.90	Other	0	A	15 %	
9014.90	Parts and accessories:				
9014.90.10	For marine or river navigational instruments and appliances, other than compasses	0	A	15 %	
9014.90.20	For navigational compasses	0	A	15 %	
9014.90.90	Other	0	A	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.				
9015.10.00	Rangefinders	0	A	10 %	
9015.20.00	Theodolites and tachymeters (tachometers)	0	A	10 %	
9015.30.00	Levels	0	A	10 %	
9015.40.00	Photogrammetrical surveying instruments and appliances	0	A	10 %	
9015.80	Other instruments and appliances:				
9015.80.10	Other surveying instruments and appliances	0	A	5 %	
9015.80.90	Other	0	A	10 %	
9015.90	Parts and accessories:				
9015.90.10	For surveying instruments and appliances	0	A	5 %	
9015.90.20	For rangefinders	0	A	5 %	
9015.90.30	For photogrammetrical surveying instruments and appliances	0	A	5 %	
9015.90.90	Other	0	A	3 %	
90.16	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS.				
9016.00.11	Electric or electronic	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9016.00.19	Other	0	A	3 %	
9016.00.91	Of electric or electronic balances	0	A	3 %	
9016.00.99	Other	0	A	3 %	
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.				
9017.10.00	Drafting tables and machines, whether or not automatic	15	E	15 %	
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	0	A	15 %	
9017.30.00	Micrometers, callipers and gauges	0	A	3 %	
9017.80	Other instruments:				
9017.80.10	Measuring rods and tapes	0	A	15 %	
9017.80.90	Other	0	A	15 %	
9017.90	Parts and accessories:				
9017.90.10	For heading 9017.30.00	0	A	3 %	
9017.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.18	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.				
9018.11.00	Electro-cardiographs	0	A	15 %	
9018.12.00	Ultrasonic scanning apparatus	0	A	10 %	
9018.13.00	Magnetic resonance imaging apparatus	0	A	10 %	
9018.14.00	Scintigraphic apparatus	0	A	10 %	
9018.19.00	Other	0	A	10 %	
9018.20.00	Ultraviolet or infra-red ray apparatus.	0	A	15 %	
9018.31.00	Syringes, with or without needles	0	A	5 %	
9018.32.00	Tubular metal needles and needles for sutures	0	A	15 %	
9018.39.00	Other	0	A	10 %	
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	0	A	15 %	
9018.49.00	Other	0	A	5 %	
9018.50.00	Other ophthalmic instruments and appliances	0	A	15 %	
9018.90	Other instruments and appliances:				
9018.90.10	Instruments and appliances for artificially inseminating animals	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9018.90.20	Artificial kidney (dialysis) apparatus	0	A	FREE	
9018.90.30	Optometers	0	A	15 %	
9018.90.90	Other	0	A	10 %	
90.19	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS.				
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A	15 %	
9019.20.00	Ozone therapy appliances; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A	FREE	
90.20	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.				
9020.00.10	Gas masks	0	A	15 %	
9020.00.20	Parts for gas masks	0	A	15 %	
9020.00.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.21	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY.				
9021.10	Orthopaedic or fracture appliances:				
9021.10.10	Orthopaedic footwear	0	A	15 %	
9021.10.90	Other	0	A	FREE	
9021.21.00	Artificial teeth	0	A	FREE	
9021.29.00	Other	0	A	FREE	
9021.31.00	Artificial joints	0	A	FREE	
9021.39.00	Other	0	A	FREE	
9021.40.00	Hearing aids, excluding parts and accessories	0	A	FREE	
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A	FREE	
9021.90.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.22	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATION, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE.				
9022.12.00	Computed tomography apparatus	0	A	15 %	
9022.13.00	Other, for dental uses	0	A	15 %	
9022.14.00	Other, for medical, surgical or veterinary uses	0	A	15 %	
9022.19.00	For other uses	0	A	15 %	
9022.21.00	For medical, surgical, dental or veterinary uses	0	A	FREE	
9022.29.00	For other uses	0	A	15 %	
9022.30.00	X-ray tubes	0	A	15 %	
9022.90	Other, including parts and accessories:				
9022.90.10	Parts and accessories for apparatus based on the use of X-rays or of alpha, beta or gamma radiation, for medical, surgical, dental or veterinary uses	0	A	FREE	
9022.90.20	Lead-covered protective shields, for X-ray examinations	0	A	5 %	
9022.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.	0	A	15 %	
90.24	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTIC).				
9024.10.00	Machines and appliances for testing metals	0	A	3 %	
9024.80.00	Other machines and appliances	0	A	3 %	
9024.90.00	Parts and accessories	0	A	3 %	
90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.				
9025.11.00	Liquid-filled, for direct reading	0	A	3 %	
9025.19.00	Other	0	A	FREE	
9025.80.00	Other instruments	0	A	15 %	
9025.90.00	Parts and accessories	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.26	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32.				
9026.10.00	For measuring or checking the flow or level of liquids	0	A	3 %	
9026.20.00	For measuring or checking pressure	0	A	FREE	
9026.80.00	Other instruments and appliances	0	A	3 %	
9026.90.00	Parts and accessories	0	A	3 %	
90.27	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES.				
9027.10.00	Gas or smoke analysis apparatus	0	A	3 %	
9027.20.00	Chromatographs and electrophoresis instruments	0	A	3 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	0	A	3 %	
9027.50	Other instruments and apparatus using optical radiation (UV, visible, IR):				
9027.50.11	Electric or electronic	0	A	3 %	
9027.50.19	Other	0	A	3 %	
9027.50.90	Other	0	A	15 %	
9027.80	Other instruments and apparatus:				
9027.80.10	For blood analysis	0	A	15 %	
9027.80.20	For determining capillary blood glucose levels	0	A	5 %	
9027.80.30	Other refractometers and tensiometers for agricultural purposes	0	A	FREE	
9027.80.90	Other	0	A	3 %	
9027.90	Microtomes; parts and accessories:				
9027.90.10	Parts of blood testing instruments and apparatus	0	A	15 %	
9027.90.20	Parts for photometers (not electric or electronic)	0	A	10 %	
9027.90.30	Lancets for capillary puncture and lancet guns	0	A	5 %	
9027.90.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.				
9028.10.00	Gas meters	0	A	3 %	
9028.20.00	Liquid meters	0	A	FREE	
9028.30.00	Electricity meters	0	A	10 %	
9028.30.00A	Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	C	10 %	
9028.90	Parts and accessories:				
9028.90.10	For electricity meters	0	A	15 %	
9028.90.90	Other	0	A	3 %	
90.29	OTHER METERS (FOR EXAMPLE: REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES.				
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and similar counters:				
9029.10.10	Revolution counters, mileometers	0	A	10 %	
9029.10.20	Production counters	0	A	3 %	
9029.10.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9029.20	Speed indicators and tachometers; stroboscopes:				
9029.20.10	Stroboscopes	0	A	15 %	
9029.20.90	Other	0	A	10 %	
9029.90	Parts and accessories:				
9029.90.10	For telephone conversation meters	0	A	15 %	
9029.90.90	Other	0	A	15 %	
90.30	OSCILLOSCOPES, SPECTRUM ANALYZERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATION.				
9030.10.00	Instruments and apparatus for measuring or detecting ionizing radiation.	0	A	3 %	
9030.20.00	Oscilloscopes and oscillographs	0	A	3 %	
9030.31.00	Multimeters, without a recording device	0	A	3 %	
9030.32.00	Multimeters, with a recording device	0	A	15 %	
9030.33.00	Other, without a recording device	0	A	10 %	
9030.39.00	Other, with a recording device	0	A	15 %	
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9030.82.00	For measuring or checking semiconductor wafers or devices	0	A	15 %	
9030.84.00	Other, with a recording device	0	A	15 %	
9030.89.00	Other	0	A	15 %	
9030.90.00	Parts and accessories	0	A	15 %	
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER; PROFILE PROJECTORS.				
9031.10.00	Machines for balancing mechanical parts	0	A	3 %	
9031.20.00	Test benches	0	A	3 %	
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A	15 %	
9031.49	Other:				
9031.49.10	Machines for checking and diagnosis of motor vehicles	0	A	5 %	
9031.49.90	Other	0	A	15 %	
9031.80	Other instruments, appliances and machines:				
9031.80.10	Sine bars	0	A	10 %	
9031.80.20	Levels	0	A	10 %	
9031.80.30	Plumb-lines	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9031.80.90	Other	0	A	15 %	
9031.90.00	Parts and accessories	0	A	3 %	
90.32	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS.				
9032.10.00	Thermostats	0	A	3 %	
9032.20	Manostats:				
9032.20.10	Oxygen regulators for medical use	0	A	15 %	
9032.20.90	Other	0	A	10 %	
9032.81.00	Hydraulic or pneumatic:	0	A	15 %	
9032.89	Other:				
9032.89.10	Humidity regulators for grain storage	0	A	FREE	
9032.89.21	For computers and other office machines	0	A	5 %	
9032.89.29	Other	0	A	15 %	
9032.89.90	Other	0	A	15 %	
9032.90.00	Parts and accessories	0	A	15 %	
9033.00.00	PARTS AND ACCESSORIES, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER, FOR THE MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90.	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
91.01	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.				
9101.11.00	With mechanical display only	15	E	10 %	
9101.19.00	Other	15	E	10 %	
9101.21.00	Automatic	15	E	10 %	
9101.29.00	Other	15	E	10 %	
9101.91.00	Electrically operated	15	E	10 %	
9101.99.00	Other	15	E	10 %	
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01.				
9102.11.00	With mechanical display only	15	E	5 %	
9102.12.00	With opto-electronic display only	15	E	5 %	
9102.19.00	Other	15	E	5 %	
9102.21.00	Automatic	15	E	10 %	
9102.29.00	Other	15	E	10 %	
9102.91.00	Electrically operated	15	E	10 %	
9102.99.00	Other	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
91.03	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS.				
9103.10	Electrically operated:				
9103.10.10	Table clocks, including alarm clocks and travelling clocks	15	E	10 %	
9103.10.90	Other	15	E	10 %	
9103.90	Other:				
9103.90.10	Table clocks, including alarm clocks and travelling clocks	15	E	10 %	
9103.90.90	Other	15	E	10 %	
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS.	0	A	15 %	
91.05	OTHER CLOCKS.				
9105.11.00	Electrically operated	15	E	10 %	
9105.19.00	Other	15	E	10 %	
9105.21.00	Electrically operated	15	E	10 %	
9105.29.00	Other	15	E	10 %	
9105.91.00	Electrically operated	15	E	10 %	
9105.99.00	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
91.06	TIME OF DAY RECORDING APPARATUS AND TIME-RECORDING EQUIPMENT WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS).				
9106.10.00	Time-registers; time-recorders	0	A	15 %	
9106.90	Other:				
9106.90.10	Parking meters	0	A	15 %	
9106.90.90	Other	0	A	3 %	
9107.00.00	TIME SWITCHES AND OTHER APPARATUS WHICH MAKE IT POSSIBLE TO OPERATE A DEVICE AT A GIVEN TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR.	0	A	15 %	
91.08	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.				
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated	15	C	15 %	
9108.12.00	With opto-electronic display only	15	C	15 %	
9108.19.00	Other	15	C	15 %	
9108.20.00	Automatic	15	C	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9108.90	Other:				
9108.90.10	Measuring not more than 33,8 mm	15	C	15 %	
9108.90.90	Other	15	C	15 %	
91.09	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.				
9109.11.00	Of alarm clocks	15	C	15 %	
9109.19.00	Other	15	C	15 %	
9109.90.00	Other	15	C	15 %	
91.10	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.				
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	0	A	15 %	
9110.12.00	Incomplete movements, assembled.	0	A	15 %	
9110.19.00	Rough movements	0	A	15 %	
9110.90.00	Other	0	A	15 %	
91.11	WATCH CASES FOR WATCHES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF.				
9111.10.00	Cases of precious metal or of metal clad with precious metal	15	E	15 %	
9111.20.00	Cases of base metal, whether or not gold- or silver-plated	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9111.80.00	Other cases	10	E	15 %	
9111.90.00	Parts	0	A	15 %	
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.				
9112.20.00	Cases and similar items	10	E	15 %	
9112.90.00	Parts	0	A	15 %	
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.				
9113.10.00	Of precious metal or of metal clad with precious metal	15	E	10 %	
9113.20.00	Of base metal, whether or not gold- or silver-plated	10	E	10 %	
9113.90	Other:				
9113.90.10	Of plastic	10	E	15 %	
9113.90.20	Of leather or of composition leather	10	E	15 %	
9113.90.30	Of textile materials	10	E	10 %	
9113.90.40	Of pearls, of precious or semi-precious stones (natural, synthetic or reconstructed)	10	E	10 %	
9113.90.50	Of rubber	10	E	15 %	
9113.90.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
91.14	OTHER CLOCK OR WATCH PARTS.				
9114.10.00	Springs, including hair-springs	15	C	15 %	
9114.20.00	Jewels	15	C	15 %	
9114.30.00	Faces or dials	15	E	15 %	
9114.40.00	Plates and bridges	15	E	15 %	
9114.90.00	Other	15	E	15 %	
92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.				
9201.10.00	Upright pianos	10	E	5 %	
9201.20.00	Grand pianos	10	E	5 %	
9201.90.00	Other	10	E	5 %	
92.02	OTHER STRINGED MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).				
9202.10.00	Played with a bow	10	E	10 %	
9202.90.00	Other	10	E	10 %	
9202.90.00A	Guitars	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES).				
9205.10.00	Brass-wind instruments	10	E	10 %	
9205.90.00	Other	10	E	10 %	
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS).	10	E	10 %	
92.07	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).				
9207.10.00	Keyboard instruments, other than accordions	10	E	5 %	
9207.90.00	Other	10	E	10 %	
92.08	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE INCLUDED IN THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS.				
9208.10	Musical boxes:				
9208.10.10	Musical jewellery boxes	10	E	15 %	
9208.10.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9208.90	Other:				
9208.90.10	Fairground organs and singing birds	10	E	10 %	
9208.90.20	Decoy calls of all kinds and mouth-blown sound signalling instruments	10	E	10 %	
9208.90.90	Other	10	E	15 %	
92.09	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.				
9209.30.00	Musical instrument strings	15	E	15 %	
9209.91	Parts and accessories for pianos:				
9209.91.10	Piano and similar cases	15	E	15 %	
9209.91.90	Other	15	E	15 %	
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	15	C	15 %	
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	5	C	10 %	
9209.99	Other:				
9209.99.10	Parts and accessories for wind and percussion instruments	15	C	15 %	
9209.99.91	Parts for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds	5	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9209.99.99	Other	15	C	10 %	
9209.99.99A	Metronomes, tuning forks and pitch pipes	5	C	10 %	
9209.99.99B	Mechanisms for musical boxes	5	C	10 %	
93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS.				
9301.11.00	Self-propelled	30	E	15 %	
9301.19.00	Other	30	E	15 %	
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo launchers and similar launchers	30	E	15 %	
9301.90.00	Other	30	E	15 %	
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04.	30	E	15 %	
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS).				
9303.10.00	Muzzle-loading firearms	30	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9303.20.00	Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	30	E	15 %	
9303.30.00	Other sporting, hunting or target-shooting rifles	30	E	15 %	
9303.90.00	Other	30	E	15 %	
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07.	30	E	15 %	
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04.				
9305.10.00	Of revolvers or pistols	30	E	15 %	
9305.21.00	Shotgun barrels	30	E	15 %	
9305.29.00	Other	30	E	15 %	
9305.91.00	Of military weapons of heading 93.01	30	E	15 %	
9305.99.00	Other	30	E	15 %	
93.06	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.				
9306.21.00	Cartridges	30	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9306.29	Other:				
9306.29.10	Air gun pellets	30	E	15 %	
9306.29.90	Other	30	E	15 %	
9306.30	Other cartridges and parts thereof:				
9306.30.10	For military weapons and parts thereof	30	E	15 %	
9306.30.90	Other	30	E	15 %	
9306.90	Other:				
9306.90.10	Other munitions, projectiles and grenades of war and parts thereof	30	E	15 %	
9306.90.20	Harpoons and heads for harpoons	30	E	10 %	
9306.90.30	Parts for water-sport weapons	30	E	10 %	
9306.90.90	Other	30	E	15 %	
93.07	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR.				
9307.00.10	Bladed weapons for military purposes	30	E	15 %	
9307.00.90	Other	30	E	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
94.01	SEATS (OTHER THAN THOSE OF HEADING 94.02) WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.				
9401.10	Seats of a kind used for aircraft:				
9401.10.10	With wooden frames	15	E	15 %	
9401.10.20	With metal frames	15	E	10 %	
9401.10.90	Other	15	E	15 %	
9401.20	Seats of a kind used for motor vehicles:				
9401.20.10	Car seats for infants, of any material	15	E	10 %	
9401.20.20	Other seats, with wooden frames	15	E	15 %	
9401.20.30	Other seats, with metal frames:	15	E	10 %	
9401.20.30A	For Pullman type coaches	10	E	10 %	
9401.20.90	Other	15	E	15 %	
9401.20.90A	For Pullman type coaches	10	E	15 %	
9401.30	Swivel seats with variable height adjustment:				
9401.30.10	With wooden frames	15	C	15 %	
9401.30.20	With metal frames	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9401.30.90	Other	15	C	15 %	
9401.40	Seats other than garden seats or camping equipment, convertible into beds:				
9401.40.10	With wooden frames	15	E	15 %	
9401.40.20	With metal frames	15	E	15 %	
9401.40.90	Other	15	E	15 %	
9401.51.00	Of bamboo or rattan	15	E	15 %	
9401.59.00	Other	15	E	15 %	
9401.61.00	Upholstered	15	E	15 %	
9401.69.00	Other	15	E	15 %	
9401.71	Upholstered:				
9401.71.10	Fixed, for theatres	15	E	15 %	
9401.71.90	Other	15	E	15 %	
9401.79	Other:				
9401.79.10	Fixed, for theatres	15	E	15 %	
9401.79.90	Other	15	E	15 %	
9401.80	Other seats:				
9401.80.10	Children's seats of plastic	15	E	13 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9401.80.90	Other	15	E	15 %	
9401.90	Parts:				
9401.90.10	Metal bases; mechanisms for swivel seats with variable height adjustment; metal frames	15	E	3 %	
9401.90.20	Plastic moulds for making chairs	15	E	3 %	
9401.90.30	Plywood moulds for making chairs	15	E	3 %	
9401.90.90	Other	15	E	15 %	
94.02	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF SUCH ARTICLES.				
9402.10	Dentists', barbers' or similar chairs and parts thereof:				
9402.10.11	With wooden frames	0	A	15 %	
9402.10.12	With metal frames	0	A	15 %	
9402.10.19	Other	0	A	15 %	
9402.10.91	Of wood	0	A	15 %	
9402.10.92	Of metal	0	A	15 %	
9402.10.99	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9402.90	Other:				
9402.90.11	With wooden frames	10	C	15 %	
9402.90.12	With metal frames	10	C	15 %	
9402.90.19	Other	0	A	15 %	
9402.90.19A	Medical or surgical furniture other than operating tables	10	C	15 %	
9402.90.91	Of wood	0	A	15 %	
9402.90.92	Of metal	0	A	15 %	
9402.90.99	Other	0	A	15 %	
94.03	OTHER FURNITURE AND PARTS THEREOF.				
9403.10	Metal furniture of a kind used in offices:				
9403.10.11	Filing cabinets for charts and plans	15	G	15 %	
9403.10.12	Other filing cabinets	15	G	15 %	
9403.10.19	Other	15	G	15 %	
9403.10.91	Quick assembly units and flat packs, whether or not assembled	15	G	15 %	
9403.10.99	Other	15	G	15 %	
9403.20	Other metal furniture:				
9403.20.11	Ice-boxes	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9403.20.12	Folding beds	15	G	15 %	
9403.20.13	Display cases for goods	15	G	5 %	
9403.20.14	Shelves and shelving units	15	G	15 %	
9403.20.19	Other	15	G	15 %	
9403.20.91	Quick assembly units and flat packs, whether or not assembled	15	G	15 %	
9403.20.92	Bathroom cabinets	15	G	5 %	
9403.20.93	Display cases for goods	15	G	5 %	
9403.20.99	Other	15	G	15 %	
9403.30	Wooden furniture of a kind used in offices:				
9403.30.10	Floor-standing	15	G	15 %	
9403.30.90	Other	15	G	15 %	
9403.40	Wooden furniture of a kind used in the kitchen:				
9403.40.10	Floor-standing	15	G	15 %	
9403.40.90	Other	15	G	15 %	
9403.50	Wooden furniture of a kind used in the bedroom:				
9403.50.10	Folding beds	15	H	15 %	
9403.50.90	Other	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9403.60	Other wooden furniture:				
9403.60.11	Campbor wood boxes	15	H	15 %	
9403.60.19	Other	15	H	15 %	
9403.60.90	Other	15	H	15 %	
9403.70	Plastic furniture:				
9403.70.11	Display cases for goods	15	G	5 %	
9403.70.19	Other	15	G	10 %	
9403.70.91	Display cases for goods	15	G	5 %	
9403.70.99	Other	15	G	15 %	
9403.81.00	Of bamboo or rattan	15	E	15 %	
9403.89.00	Other	15	E	15 %	
9403.90.00	Parts	15	C	15 %	
9403.90.00A	Of wood	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
94.04	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED.				
9404.10	Mattress supports:				
9404.10.10	Metal frames with springs or wire mesh, not upholstered	15	E	15 %	
9404.10.90	Other	15	E	15 %	
9404.21.00	Of cellular rubber or plastic, whether or not covered	15	E	15 %	
9404.29.00	Of other materials	15	E	15 %	
9404.30.00	Sleeping bags	15	E	15 %	
9404.90	Other:				
9404.90.11	Electrical	15	E	15 %	
9404.90.12	Other of rubber, not inflatable	15	E	15 %	
9404.90.19	Other	15	E	15 %	
9404.90.20	Blankets, quilts and bedspreads	15	E	15 %	
9404.90.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED.				
9405.10	Lamps and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:				
9405.10.10	Searchlights or spotlights of any kind	15	E	15 %	
9405.10.20	Other, of plastic	15	E	10 %	
9405.10.20A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	10 %	
9405.10.30	Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	E	15 %	
9405.10.30A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	15 %	
9405.10.41	Of porcelain or faience	15	E	15 %	
9405.10.41A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	15 %	
9405.10.49	Other	15	E	5 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.10.49A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	5 %	
9405.10.51	Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	15	E	10 %	
9405.10.51A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	10 %	
9405.10.59	Other	15	E	10 %	
9405.10.59A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	10 %	
9405.10.90	Other	15	E	15 %	
9405.10.90A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	15 %	
9405.20	Electric table, desk, bedside or floor-standing lamps:				
9405.20.10	Of plastic	15	C	10 %	
9405.20.20	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	C	15 %	
9405.20.31	Of porcelain or faience	15	C	15 %	
9405.20.39	Other	15	C	10 %	
9405.20.40	Of base metal	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.20.90	Other	15	C	15 %	
9405.30	Lighting sets of a kind used for Christmas trees:				
9405.30.10	With bulbs	15	E	10 %	
9405.30.90	Other	15	E	10 %	
9405.40	Other electric lamps and lighting fittings:				
9405.40.10	Searchlights or spotlights of any kind	15	C	15 %	
9405.40.20	Other, of plastic	15	C	10 %	
9405.40.20A	With mercury or sodium vapour lamps	0	A		
9405.40.30	Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	C	15 %	
9405.40.30A	With mercury or sodium vapour lamps	0	A		
9405.40.41	Of porcelain or faience	15	C	15 %	
9405.40.41A	With mercury or sodium vapour lamps	0	A		
9405.40.49	Other	15	C	10 %	
9405.40.49A	With mercury or sodium vapour lamps	0	A		
9405.40.50	Other, of base metal	15	C	10 %	
9405.40.50A	With mercury or sodium vapour lamps	0	A		
9405.40.90	Other	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.40.90A	With mercury or sodium vapour lamps	0	A		
9405.50	Non-electric lamps and lighting fittings:				
9405.50.10	Of plastic	15	E	10 %	
9405.50.20	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	E	15 %	
9405.50.31	Of porcelain or faience	15	E	15 %	
9405.50.39	Other	15	E	10 %	
9405.50.40	Of glass	15	E	15 %	
9405.50.51	Paraffin lamps or lanterns	15	E	15 %	
9405.50.59	Other	15	E	15 %	
9405.50.90	Other	15	E	15 %	
9405.60.00	Illuminated signs, illuminated name-plates and the like	15	C	15 %	
9405.91	Of glass:				
9405.91.10	Of non-electric lamps and lighting fittings	15	E	15 %	
9405.91.90	Other	15	E	10 %	
9405.92.00	Of plastic	10	E	10 %	
9405.92.00A	Diffusers	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.99	Other:				
9405.99.10	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	10	E	15 %	
9405.99.21	Of porcelain or faience	10	E	15 %	
9405.99.29	Other	10	E	10 %	
9405.99.31	For non-electric lamps and lighting fittings	10	E	15 %	
9405.99.32	Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	10	E	15 %	
9405.99.33	For searchlights or spotlights	10	E	15 %	
9405.99.39	Other	10	E	10 %	
9405.99.90	Other	10	E	15 %	
94.06	PREFABRICATED BUILDINGS.				
9406.00.10	Of plastic	15	E	10 %	
9406.00.21	Structures	15	E	15 %	
9406.00.29	Other	15	E	15 %	
9406.00.30	Articles of cement, of concrete or of artificial stone, including articles of slag cement or of terrazzo cement	15	E	15 %	
9406.00.40	Of ceramic materials	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9406.00.51	Structures	15	E	15 %	
9406.00.52	Greenhouses	0	A	FREE	
9406.00.59	Other	15	E	15 %	
9406.00.61	Structures	15	E	15 %	
9406.00.62	Greenhouses	0	A	FREE	
9406.00.69	Other	15	E	15 %	
9406.00.71	Structures	15	E	15 %	
9406.00.79	Other	15	E	10 %	
9406.00.90	Other	0	A	15 %	
9406.00.90A	Living quarters, not equipped, of an area not exceeding 75 m <sup>2</sup>	15	E	15 %	
95.03	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.				
9503.00.10	Electric trains, including tracks, signals and other accessories	15	E	10 %	
9503.00.20	Reduced-size model assembly kits, whether or not working models	15	E	10 %	
9503.00.30	Other construction sets and constructional toys	15	E	10 %	
9503.00.41	Cuddly toys, whether or not stuffed	15	E	15 %	
9503.00.49	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9503.00.49A	Plastic eyes and noses of stuffed toys	0	A	10 %	
9503.00.50	Toy musical instruments and apparatus	15	E	10 %	
9503.00.60	Puzzles	15	E	10 %	
9503.00.91	Wheeled toys designed to be ridden by children; dolls' carriages	15	E	10 %	
9503.00.92	Dolls, whether or not dressed	15	E	10 %	
9503.00.99	Other	15	E	10 %	
9503.00.99A	Parts and other accessories (excluding clothing accessories, footwear and headgear) of dolls representing only human beings	5	E	10 %	
95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.				
9504.10	Video games of a kind used with a television receiver				
9504.10.11	Distributing cash prizes	15	E	15 %	
9504.10.12	Distributing non-cash prizes	15	E	15 %	
9504.10.19	Other	15	E	15 %	
9504.10.20	Other, which connect to a television receiver	15	E	5 %	
9504.10.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9504.20	Any kind of billiards and their accessories:				
9504.20.10	Of a kind used for children's amusement	10	E	10 %	
9504.20.90	Other	10	E	15 %	
9504.20.90A	Billiard tables	15	E	15 %	
9504.30	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment				
9504.30.10	Distributing cash prizes	15	E	15 %	
9504.30.20	Distributing non-cash prizes	15	E	15 %	
9504.30.90	Other	15	E	15 %	
9504.40	Playing cards:				
9504.40.10	For children	15	C	10 %	
9504.40.90	Other	15	C	15 %	
9504.90	Other:				
9504.90.11	Coin-operated, distributing cash prizes	15	E	15 %	
9504.90.12	Other, coin-operated, distributing non-cash prizes	15	E	15 %	
9504.90.19	Other	15	E	15 %	
9504.90.21	For children	15	E	10 %	
9504.90.29	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9504.90.31	With a mechanical system or a motor	15	E	15 %	
9504.90.39	Other	15	E	15 %	
9504.90.40	Other games for children	15	E	10 %	
9504.90.50	Parlour games	15	E	10 %	
9504.90.90	Other	15	E	15 %	
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS.				
9505.10	Articles for Christmas festivities:				
9505.10.10	Nativity figures	15	E	15 %	
9505.10.90	Other	15	E	10 %	
9505.90.00	Other	15	E	15 %	
95.06	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.				
9506.11.00	Skis	10	E	5 %	
9506.12.00	Ski-fastenings (ski-bindings)	10	E	5 %	
9506.19.00	Other	10	E	5 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9506.21.00	Sailboards	10	E	5 %	
9506.29.00	Other	10	E	5 %	
9506.31.00	Full sets of golf clubs	10	E	5 %	
9506.32.00	Golf balls	10	E	5 %	
9506.39.00	Other	10	E	5 %	
9506.40.00	Articles and equipment for table-tennis	10	E	5 %	
9506.40.00A	Tables	15	E	5 %	
9506.51.00	Lawn-tennis rackets, whether or not strung	10	E	5 %	
9506.59.00	Other	10	E	5 %	
9506.61.00	Tennis balls	10	E	5 %	
9506.62	Inflatable:				
9506.62.10	Footballs, basketballs	10	E	5 %	
9506.62.90	Other	10	E	5 %	
9506.69	Other:				
9506.69.10	Balls for baseball or softball	10	E	5 %	
9506.69.90	Other	10	E	5 %	
9506.70.00	Ice skates and roller skates, including skating boots with skates attached	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics	10	C	5 %	
9506.99	Other:				
9506.99.10	Swings, slides and the like, of plastic	10	E	10 %	
9506.99.91	Plastic paddling pools for infants	10	E	10 %	
9506.99.99	Other	10	E	5 %	
95.07	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES.				
9507.10.00	Fishing rods	10	E	10 %	
9507.20.00	Fish-hooks, whether or not snelled	0	A	10 %	
9507.30.00	Fishing reels	0	A	10 %	
9507.90	Other:				
9507.90.10	Fishing line	10	E	15 %	
9507.90.20	Decoy 'birds'	10	E	10 %	
9507.90.30	Butterfly nets and fish landing nets	10	E	15 %	
9507.90.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
95.08	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES.				
9508.10.00	Travelling circuses and travelling menageries	15	A	15 %	
9508.90.00	Other	15	E	15 %	
96.01	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).				
9601.10	Worked ivory and articles of ivory:				
9601.10.10	Articles	15	A	15 %	
9601.10.90	Other	15	A	10 %	
9601.90	Other:				
9601.90.10	Articles	15	A	15 %	
9601.90.90	Other	15	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
96.02	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX; OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATINE (EXCEPT GELATINE OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATINE.				
9602.00.10	Worked vegetable or mineral carving material and articles of these materials	15	E	10 %	
9602.00.10A	Moulded or worked paraffin wax	10	E	10 %	
9602.00.20	Gelatine capsules	15	E	10 %	
9602.00.20A	Gelatine capsules for pharmaceutical purposes	0	A	10 %	
9602.00.90	Other	15	E	15 %	
9602.00.90A	Moulded or worked paraffin wax	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS.				
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E	15 %	
9603.21.00	Toothbrushes, including denture brushes	15	E	5 %	
9603.29.00	Other	15	E	10 %	
9603.30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:				
9603.30.10	Brushes for the application of cosmetics	15	E	3 %	
9603.30.90	Other	15	E	15 %	
9603.40	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:				
9603.40.11	Brushes for dyeing footwear	15	E	FREE	
9603.40.19	Other	15	E	15 %	
9603.40.20	Paint rollers without handles	15	E	15 %	
9603.40.30	Holders for paint rollers	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9603.40.90	Other	15	E	15 %	
9603.50	Other brushes constituting parts of machines, appliances or vehicles:				
9603.50.10	Brushes for machines	0	A	3 %	
9603.50.90	Other	5	E	10 %	
9603.90	Other:				
9603.90.11	For tooth brushes, shaving brushes and paint brushes	15	E	15 %	
9603.90.19	Other	15	E	15 %	
9603.90.20	Floor mops, with or without cloths or scouring pads	15	E	15 %	
9603.90.30	Mop-head frames, without handle, cloths or scouring pads	15	E	15 %	
9603.90.41	Of vegetable fibres, plastic fibres or man-made fibres	15	E	15 %	
9603.90.49	Other	15	E	10 %	
9603.90.50	Non-motorized, hand-operated mechanical floor sweepers	15	E	15 %	
9603.90.61	Of vegetable fibres, plastic fibres or man-made fibres	15	E	15 %	
9603.90.61A	Brushes for drafting pencils	0	A	15 %	
9603.90.61B	Brushes of man-made materials bound together in a head	15	G	15 %	
9603.90.69	Other	15	E	15 %	
9603.90.69A	Brushes for drafting pencils	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9603.90.70	Feather dusters and similar articles	15	E	15 %	
9603.90.91	Wire brushes	15	E	15 %	
9603.90.92	Brooms and brushes of rubber or plastic moulded in one piece	15	E	10 %	
9603.90.99	Other	15	E	10 %	
96.04	HAND SIEVES AND HAND RIDDLERS.				
9604.00.11	Coffee strainers	0	A	15 %	
9604.00.12	Other, of plastic	0	A	15 %	
9604.00.19	Other	0	A	15 %	
9604.00.90	Other	0	A	3 %	
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING.	15	E	15 %	
96.06	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON MOULDS AND OTHER PARTS OF BUTTONS OR PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON BLANKS.				
9606.10.00	Press-fasteners, snap-fasteners and press studs and parts therefor	0	A	3 %	
9606.21.00	Of plastic, not covered with textile material	5	E	3 %	
9606.22.00	Of base metal, not covered with textile material	5	E	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9606.29.00	Other	5	E	3 %	
9606.30.00	Button moulds and other parts of buttons; button blanks	0	A	3 %	
96.07	SLIDE FASTENERS AND PARTS THEREOF.				
9607.11.00	With teeth of base metal	10	E	3 %	
9607.19.00	Other	15	E	3 %	
9607.20.00	Parts	0	A	3 %	
96.08	BALL POINT PENS; FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCILHOLDERS AND SIMILAR ARTICLES; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09.				
9608.10.00	Ball point pens	15	E	10 %	
9608.20.00	Felt-tipped and other porous-tipped pens and markers	15	E	10 %	
9608.31.00	Indian ink drawing pens	10	C	10 %	
9608.39.00	Other	10	E	10 %	
9608.40.00	Propelling or sliding pencils	0	A	10 %	
9608.50.00	Sets of articles from two or more of the foregoing subheadings	10	E	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9608.60.00	Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	E	10 %	
9608.91.00	Pen nibs and nib points	5	E	10 %	
9608.99.00	Other	0	A	10 %	
96.09	PENCILS, CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.				
9609.10	Pencils:				
9609.10.10	Wax pencils and crayons	10	E	10 %	
9609.10.20	With leads encased in a rigid sheath of wood, with black leads of clay, graphite or charcoal	10	E	15 %	
9609.10.90	Other, whether or not presented in a range of colours	10	E	10 %	
9609.20.00	Leads for pencils or propelling or sliding pencils	0	A	10 %	
9609.90	Other:				
9609.90.10	Writing or drawing chalk	10	E	15 %	
9609.90.90	Other	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
96.10	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED.				
9610.00.10	Slates or boards for children, whether or not incorporating a counting frame	15	E	10 %	
9610.00.90	Other	15	E	15 %	
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS.	15	E	15 %	
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.				
9612.10.00	Ribbons	5	E	10 %	
9612.10.00A	For printers for automatic data processing machines and similar printers	15	E	10 %	
9612.20.00	Ink-pads	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS.				
9613.10.00	Pocket lighters, gas fuelled, non-refillable	15	C	10 %	
9613.20.00	Pocket lighters, gas fuelled, refillable	15	E	10 %	
9613.80	Other lighters:				
9613.80.10	Table lighters	15	E	10 %	
9613.80.90	Other	0	A	10 %	
9613.90.00	Parts	0	A	10 %	
96.14	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.				
9614.00.10	Stems or mouthpieces for pipes	15	C	10 %	
9614.00.90	Other	15	C	15 %	
96.15	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF.				
9615.11.00	Of hard rubber or of plastic	15	E	15 %	
9615.19	Other:				
9615.19.10	Hair-slides carved from the materials of headings 96.01 and 96.02	15	E	10 %	
9615.19.90	Other combs, hair-slides and the like	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9615.90	Other:				
9615.90.10	Hairpins of iron or steel	15	E	15 %	
9615.90.90	Other	15	E	10 %	
96.16	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS.				
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor	15	E	3 %	
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	15	E	3 %	
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS.	10	E	10 %	
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.	15	E	5 %	
97.01	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES.				
9701.10	Paintings, drawings and pastels:				
9701.10.10	Unframed, whether or not mounted on a framework	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9701.10.20	Framed with plastic	10	E	10 %	
9701.10.90	Other	10	E	15 %	
9701.90.00	Other	15	E	15 %	
9701.90.00A	Framed	10	E	15 %	
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.	10	E	15 %	
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.	10	E	FREE	
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07.	5	E	FREE	
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST.	5	E	FREE	
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS.	10	E	15 %	