



**COUNCIL OF
THE EUROPEAN UNION**

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

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

**16396/11
ADD 22**

**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
85.01	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).				
8501.10.00	Motors of an output not exceeding 37.5 W	0	A	3 %	
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	0	A	3 %	
8501.31	Of an output not exceeding 750 W:				
8501.31.10	DC generators	0	A	3 %	
8501.31.20	Motors	0	A	3 %	
8501.32	Of an output exceeding 750 W but not exceeding 75 kW:				
8501.32.10	DC generators	0	A	3 %	
8501.32.20	Motors	0	A	3 %	
8501.33	Of an output exceeding 75 kW but not exceeding 375 kW:				
8501.33.10	DC generators	0	A	3 %	
8501.33.20	Motors	0	A	3 %	
8501.34	Of an output exceeding 375 kW:				
8501.34.10	DC generators	0	A	3 %	
8501.34.20	Motors	0	A	3 %	
8501.40.00	Other AC motors, single-phase	0	A	3 %	
8501.51.00	Of an output not exceeding 750 W	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	0	A	3 %	
8501.53.00	Of an output exceeding 75 kW	0	A	3 %	
8501.61.00	Of an output not exceeding 75 kVA	0	A	3 %	
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	3 %	
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A	3 %	
8501.64.00	Of an output exceeding 750 kVA	0	A	3 %	
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.				
8502.11.00	Of an output not exceeding 75 KVA	0	A	3 %	
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	3 %	
8502.13.00	Of an output exceeding 375 kVA	0	A	3 %	
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	0	A	10 %	
8502.31.00	Wind-powered	0	A	10 %	
8502.39.00	Other	0	A	10 %	
8502.40.00	Electric rotary converters	0	A	3 %	
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02.	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE: RECTIFIERS) AND INDUCTORS.				
8504.10.00	Ballasts for discharge lamps or tubes	0	A	3 %	
8504.21.00	Having a power handling capacity not exceeding 650 KVA	0	A	3 %	
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	0	A	3 %	
8504.23.00	Having a power handling capacity exceeding 10 000 kVA	0	A	3 %	
8504.31.00	Having a power handling capacity not exceeding 1 KVA	0	A	3 %	
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	A	3 %	
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	A	3 %	
8504.34.00	Having a power handling capacity exceeding 500 kVA	0	A	3 %	
8504.40	Static converters:				
8504.40.10	Stabilised power suppliers for automatic data processing machines or other office machines	0	A	5 %	
8504.40.90	Other	0	A	5 %	
8504.50.00	Other inductors	0	A	15 %	
8504.90.00	Parts	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.05	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS.				
8505.11.00	Of metal	0	A	15 %	
8505.19.00	Other	0	A	15 %	
8505.20.00	Electro-magnetic couplings, clutches and brakes	0	A	10 %	
8505.90	Other, including parts:				
8505.90.10	Electro-magnetic lifting heads	0	A	10 %	
8505.90.90	Other	0	A	15 %	
85.06	PRIMARY CELLS AND PRIMARY BATTERIES.				
8506.10	Manganese dioxide:				
8506.10.11	For hearing aids	-	A	FREE	
8506.10.19	Other	0	A	5 %	
8506.10.19A	Only cylindrical dry cells of a voltage of 15 V, of an external diameter not exceeding 300 cm ³ and a unit weight not exceeding 100 g	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8506.10.19B	Only rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external diameter not exceeding 300 cm ³ and a unit weight not exceeding 1 200 g	15	G	5 %	
8506.10.20	Having an external volume exceeding 300 cm ³	0	A	5 %	
8506.30	Mercuric oxide:				
8506.30.11	For hearing aids	0	A	FREE	
8506.30.19	Other	0	A	5 %	
8506.30.20	Having an external volume exceeding 300 cm ³	0	A	5 %	
8506.40	Silver oxide:				
8506.40.11	For hearing aids	0	A	FREE	
8506.40.19	Other	0	A	5 %	
8506.40.20	Having an external volume exceeding 300 cm ³	0	A	5 %	
8506.50	Lithium:				
8506.50.11	For hearing aids	0	A	FREE	
8506.50.19	Other	0	A	5 %	
8506.50.20	Having an external volume exceeding 300 cm ³	0	A	5 %	
8506.60	Air-zinc:				
8506.60.11	For hearing aids	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8506.60.19	Other	0	A	5 %	
8506.60.20	Having an external volume exceeding 300 cm ³	0	A	5 %	
8506.80	Other primary cells and primary batteries:				
8506.80.11	For hearing aids	0	A	FREE	
8506.80.19	Other	0	A	5 %	
8506.80.20	Having an external volume exceeding 300 cm ³	0	A	5 %	
8506.90.00	Parts	5	G	5 %	
85.07	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).				
8507.10.00	Lead-acid, of a kind used for starting piston engines	15	E	15 %	
8507.20.00	Other lead-acid accumulators	15	E	15 %	
8507.30.00	Of nickel-cadmium	0	A	15 %	
8507.40.00	Of nickel-iron	0	A	15 %	
8507.80.00	Other accumulators	0	A	15 %	
8507.90.00	Parts	0	A	3 %	
8507.90.00A	Only separators	5	E	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.08	VACUUM CLEANERS.				
8508.11.00	Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	15	E	15 %	
8508.11.00A	Only for industrial use	0	A	15 %	
8508.19.00	Other	15	E	15 %	
8508.19.00A	Only for industrial use	0	A	15 %	
8508.60.00	Other vacuum cleaners	0	A	15 %	
8508.70	Parts:				
8508.70.10	Other, of subheading 8479.90	0	A	3 %	
8508.70.90	Other	0	A	15 %	
85.09	ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08.				
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors	15	E	5 %	
8509.80	Other apparatus:				
8509.80.11	Slicers for meat, cheese, etc.	15	E	5 %	
8509.80.12	Electric toothbrushes	15	E	5 %	
8509.80.19	Other	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8509.80.91	Floor polishers of the household type	15	E	15 %	
8509.80.92	Kitchen waste disposers	15	E	10 %	
8509.80.99	Other	15	E	5 %	
8509.90.00	Parts	0	A	15 %	
85.10	SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.				
8510.10.00	Shavers	10	E	10 %	
8510.20	Hair clippers:				
8510.20.10	Animal shearing appliances	10	E	15 %	
8510.20.90	Other	10	E	15 %	
8510.30.00	Hair-removing appliances	10	E	5 %	
8510.90	Parts:				
8510.90.10	For shaving appliances	0	A	10 %	
8510.90.20	For animal shearing appliances	0	A	15 %	
8510.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.				
8511.10.00	Spark plugs	0	A	5 %	
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A	5 %	
8511.30.00	Distributors; ignition coils	0	A	5 %	
8511.40	Starter motors and dual purpose starter-generators:				
8511.40.10	32-volt	0	A	5 %	
8511.40.90	Other	0	A	5 %	
8511.50	Other generators:				
8511.50.10	Marine alternators	0	A	5 %	
8511.50.90	Other	0	A	5 %	
8511.80.00	Other machinery, plant and equipment	0	A	5 %	
8511.90	Parts:				
8511.90.10	For marine alternators and 32-volt starter motors	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8511.90.90	Other	0	A	10 %	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS, AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.				
8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	0	A	10 %	
8512.20.00	Other lighting or visual signalling equipment	0	A	10 %	
8512.30.00	Sound signalling equipment	0	A	10 %	
8512.40.00	Windscreen wipers, defrosters and demisters	5	E	10 %	
8512.90.00	Parts	5	C	10 %	
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12.				
8513.10.00	Lamps	5	E	10 %	
8513.90.00	Parts	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.14	INDUSTRIAL OR LABORATORY ELECTRIC FURNACE AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS.				
8514.10	Resistance heated furnaces and ovens (indirect heating):				
8514.10.10	For ceramics	0	A	10 %	
8514.10.90	Other	0	A	3 %	
8514.20	Furnaces and ovens functioning by induction or dielectric loss:				
8514.20.10	For ceramics	0	A	10 %	
8514.20.90	Other	0	A	3 %	
8514.30	Other furnaces and ovens:				
8514.30.10	For ceramics	0	A	10 %	
8514.30.10A	Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10 %	
8514.30.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8514.30.90A	Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	3 %	
8514.40	Other equipment for the heat treatment of materials by induction or dielectric loss:				
8514.40.10	For ceramics	0	A	10 %	
8514.40.90	Other	0	A	3 %	
8514.90.00	Parts	0	A	3 %	
85.15	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETES.				
8515.11.00	Soldering irons and guns	0	A	3 %	
8515.19.00	Other	0	A	3 %	
8515.21.00	Fully or partly automatic	0	A	3 %	
8515.29.00	Other	0	A	3 %	
8515.31.00	Fully or partly automatic	0	A	3 %	

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8515.39.00	Other	0	A	3 %	
8515.80.00	Other machines and apparatus	0	A	3 %	
8515.90.00	Parts	0	A	3 %	
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND FLOOR HEATING APPARATUS; ELECTROTHERMIC HAIRDRESSING APPARATUS (FOR EXAMPLE: HAIRDRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 85.45.				
8516.10	Electric instantaneous or storage water heaters and immersion heaters:				
8516.10.11	Unassembled or disassembled	15	E	5 %	
8516.10.19	Other	15	E	15 %	
8516.10.21	Unassembled or disassembled	15	E	5 %	
8516.10.29	Other	15	E	15 %	
8516.21.00	Storage heating radiators	15	E	15 %	
8516.29.00	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8516.31	Hair dryers:				
8516.31.10	Portable	15	E	10 %	
8516.31.90	Other	15	E	10 %	
8516.32	Other hairdressing apparatus:				
8516.32.10	Portable	15	C	10 %	
8516.32.90	Other	15	C	10 %	
8516.33.00	Hand-drying apparatus	15	E	15 %	
8516.40.00	Electric smoothing irons	10	E	5 %	
8516.50.00	Microwave ovens	15	E	15 %	
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				
8516.60.10	Other ovens and roasters	15	E	15 %	
8516.60.90	Other	15	E	10 %	
8516.71.00	Coffee or tea-makers	15	E	10 %	
8516.72.00	Toasters	15	E	10 %	
8516.79.00	Other	15	E	10 %	
8516.80	Electric heating resistors:				
8516.80.10	For electric smoothing irons	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8516.80.90	Other	0	A	15 %	
8516.90	Parts:				
8516.90.10	For electric smoothing irons	0	A	15 %	
8516.90.90	Other	0	A	15 %	
85.17	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28.				
8517.11.00	Line telephone sets with cordless handsets	0	A	5 %	
8517.12.00	Telephones for cellular networks or for other wireless networks	0	A	5 %	
8517.18.00	Other	0	A	5 %	
8517.61.00	Base stations	0	A	5 %	
8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:				
8517.62.10	Teleprinters	0	A	10 %	
8517.62.90	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8517.69.00	Other	0	A	5 %	
8517.70	Parts:				
8517.70.10	Other parts and accessories of the machines of heading 84.71	0	A	3 %	
8517.70.90	Other	0	A	5 %	
85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.				
8518.10.00	Microphones and stands therefor	0	A	5 %	
8518.21.00	Single loudspeakers, mounted in their enclosures	0	A	10 %	
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	0	A	5 %	
8518.29.00	Other	0	A	5 %	
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A	10 %	
8518.40.00	Audio-frequency electric amplifiers	0	A	5 %	

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8518.50	Electric sound amplifier sets:				
8518.50.10	Cinematographic	0	A	15 %	
8518.50.90	Other	0	A	10 %	
8518.90.00	Parts	0	A	10 %	
85.19	SOUND RECORDING OR SOUND REPRODUCING APPARATUS.				
8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	15	E	10 %	
8519.30.00	Turntables (record-decks)	15	E	10 %	
8519.30.00A	Only with automatic disc changer, fully disassembled (CKD), put up in kits	5	E	10 %	
8519.50.00	Telephone answering machines	15	E	10 %	
8519.81	Using magnetic, optical or semiconductor media:				
8519.81.11	Sound reproducers, cassette-type	15	E	10 %	
8519.81.11A	Only fully disassembled (CKD), put up in kits	5	E	10 %	
8519.81.12	Sound reproducers, other than cassette type	15	E	5 %	
8519.81.13	Sound recorders and reproducers, digital or cassette type	15	E	5 %	
8519.81.13A	Only fully disassembled (CKD), put up in kits	5	E	5 %	
8519.81.19	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8519.81.90	Other	15	E	10 %	
8519.89.00	Other	15	E	10 %	
8519.89.00A	Only fully disassembled (CKD), put up in kits	5	E	10 %	
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.				
8521.10.00	Magnetic tape-type	15	E	5 %	
8521.10.00A	Only fully disassembled (CKD), put up in kits	5	E	5 %	
8521.10.00B	Only reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	E	5 %	
8521.90.00	Other	15	E	5 %	
85.22	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21.				
8522.10.00	Pick-up cartridges	0	A	15 %	
8522.90	Other:				
8522.90.10	Furniture	15	E	15 %	
8522.90.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8522.90.90A	Only cabinets and cases of wood	15	E	10 %	
85.23	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, 'SMART CARDS' AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37.				
8523.21.	Cards incorporating a magnetic stripe:				
8523.21.10	Unrecorded	0	A	5 %	
8523.21.90	Other	0	A	15 %	
8523.29	Other:				
8523.29.10	Unrecorded	15	E	5 %	
8523.29.21	For automatic data-processing machines	15	E	10 %	
8523.29.29	Other	15	E	15 %	
8523.29.31	For sound recording only, educational	15	E	FREE	
8523.29.32	Other, for sound recording only	10	E	10 %	
8523.29.33	For automatic data processing machines, educational	15	E	10 %	
8523.29.34	Other, for automatic data-processing machines	10	E	10 %	
8523.29.35	Other, educational	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.29.39	Other	15	E	15 %	
8523.29.41	For sound recording only, educational	-	A	FREE	
8523.29.42	Other, for sound recording only	15	E	10 %	
8523.29.42A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	10 %	
8523.29.43	For automatic data processing machines, educational	15	E	10 %	
8523.29.43A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	10 %	
8523.29.44	Other, for automatic data-processing machines	15	E	10 %	
8523.29.44A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	10 %	
8523.29.45	Video tape, other than educational	5	E	5 %	
8523.29.46	Video tape, educational	15	E	5 %	
8523.29.46A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	5 %	
8523.29.47	Other, educational	15	E	15 %	
8523.29.47A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	15 %	
8523.29.49	Other	15	E	15 %	
8523.40	Optical media:				
8523.40.10	Unrecorded	0	A	5 %	
8523.40.21	For automatic data-processing machines	10	C	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.40.21A	Only for reproducing phenomena other than sound or image	0	A	5 %	
8523.40.29	Other	10	C	15 %	
8523.40.29A	Only for reproducing phenomena other than sound or image	0	A	15 %	
8523.40.31	Educational	10	C	FREE	
8523.40.39	Other	10	C	15 %	
8523.40.41	Entertainment programmes	10	C	15 %	
8523.40.42	Other programmes, not educational	10	C	5 %	
8523.40.43	Educational programmes	10	C	5 %	
8523.40.49	Other	10	C	10 %	
8523.40.91	Digital versatile discs (DVDs), educational	10	E	5 %	
8523.40.92	Digital versatile discs (DVDs)	10	E	5 %	
8523.40.93	Other educational	10	E	15 %	
8523.40.99	Other	10	E	15 %	
8523.51	Solid-state non-volatile storage devices:				
8523.51.10	Unrecorded	0	A	5 %	
8523.51.90	Other	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.52	"Smart cards":				
8523.52.10	Unrecorded	0	A	10 %	
8523.52.90	Other	0	A	10 %	
8523.59	Other:				
8523.59.10	Unrecorded	0	A	5 %	
8523.59.90	Other	10	E	15 %	
8523.59.90A	Only cards and tags and their parts	0	A	15 %	
8523.80	Other:				
8523.80.10	Unrecorded	0	A	5 %	
8523.80.21	For automatic data-processing machines	10	E	5 %	
8523.80.29	Other	10	E	15 %	
8523.80.31	Long-playing records	15	E	15 %	
8523.80.32	Educational records	5	E	FREE	
8523.80.39	Other records	15	E	10 %	
8523.80.40	Matrices and masters	0	A	15 %	
8523.80.51	Entertainment programmes	10	E	15 %	
8523.80.52	Other programmes, not educational	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.80.53	Educational programmes	10	E	5 %	
8523.80.59	Other	10	E	3 %	
8523.80.91	Educational	10	E	15 %	
8523.80.99	Other	10	E	15 %	
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCAST OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS.				
8525.50	Transmission apparatus:				
8525.50.10	For radio broadcasting stations	0	A	FREE	
8525.50.20	For television	0	A	15 %	
8525.50.30	For radio amateurs	0	A	10 %	
8525.50.90	Other	0	A	5 %	
8525.60	Transmission apparatus incorporating reception apparatus:				
8525.60.10	For radio broadcasting stations	0	A	FREE	
8525.60.20	For television stations	0	A	15 %	
8525.60.30	For radio amateurs	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8525.60.90	Other	0	A	5 %	
8525.80.00	Television cameras, digital cameras and video camera recorders	10	E	5 %	
8525.80.00A	Only television cameras	0	A	5 %	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.				
8526.10.00	Radar apparatus	0	A	15 %	
8526.91.00	Radio navigational aid apparatus	0	A	15 %	
8526.92	Radio remote control apparatus:				
8526.92.10	Remote control for household appliances	0	A	15 %	
8526.92.90	Other	15	E	15 %	
85.27	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK.				
8527.12.00	Pocket-size radio cassette players	15	E	5 %	
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	15	E	10 %	
8527.19.00	Other	15	E	5 %	
8527.21.00	Combined with sound recording or reproducing apparatus	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8527.29.00	Other	15	E	10 %	
8527.91	Combined with sound recording or reproducing apparatus				
8527.91.10	For radio broadcasting stations	15	E	FREE	
8527.91.90	Other	15	E	5 %	
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	15	E	10 %	
8527.99.00	Other	15	E	10 %	
85.28	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.				
8528.41.00	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A	5 %	
8528.49.00	Other	15	E	5 %	
8528.51.00	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A	5 %	
8528.59.00	Other	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8528.61.00	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A	5 %	
8528.69.00	Other	15	E	5 %	
8528.71.00	Not designed to incorporate a video display or screen	15	E	5 %	
8528.72.00	Other, colour	15	E	5 %	
8528.73.00	Other, black and white or other monochrome	15	E	5 %	
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28.				
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10	C	5 %	
8529.90	Other:				
8529.90.11	For broadcasting stations (radio)	15	E	5 %	
8529.90.19	Other	15	E	15 %	
8529.90.90	Other	0	A	5 %	
85.30	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08).				
8530.10.00	Equipment for railways or tramways	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8530.80.00	Other apparatus	0	A	15 %	
8530.90.00	Parts	0	A	15 %	
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30.				
8531.10.00	Burglar or fire alarms and similar apparatus	0	A	10 %	
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A	15 %	
8531.80	Other apparatus:				
8531.80.10	Telephonic or telegraphic audible alarms (bells)	0	A	15 %	
8531.80.20	Other electrical bells, buzzers, door chimes and similar	15	E	10 %	
8531.80.30	Other indicator light panels	0	A	15 %	
8531.80.40	Sirens	0	A	10 %	
8531.80.90	Other	0	A	15 %	
8531.90.00	Parts	0	A	15 %	
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE.				
8532.10.00	Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8532.21.00	Of tantalum	0	A	3 %	
8532.22.00	Aluminium electrolytic	0	A	10 %	
8532.23.00	Ceramic dielectric, single layer	0	A	3 %	
8532.24.00	Ceramic dielectric, multilayer	0	A	3 %	
8532.25.00	Dielectric of paper or plastics	0	A	3 %	
8532.29.00	Other	0	A	3 %	
8532.30.00	Variable or adjustable capacitors	0	A	3 %	
8532.90.00	Parts	0	A	3 %	
85.33	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS.				
8533.10.00	Fixed carbon resistors, composition or film types	0	A	3 %	
8533.21.00	Of an output not exceeding 20 W	0	A	3 %	
8533.29.00	Other	0	A	3 %	
8533.31.00	Of an output not exceeding 20 W	0	A	3 %	
8533.39.00	Other	0	A	3 %	
8533.40.00	Other variable resistors, including rheostats and potentiometers	0	A	3 %	
8533.90.00	Parts	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8534.00.00	PRINTED CIRCUITS.	0	A	3 %	
85.35	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS.				
8535.10.00	Fuses and shortcircuit fuses	0	A	3 %	
8535.21.00	For a voltage of less than 72,5 kV	0	A	3 %	
8535.29.00	Other	0	A	10 %	
8535.30.00	Isolating switches and make-and-break switches	0	A	10 %	
8535.40.00	Lightning arresters, voltage limiters and surge suppressors	0	A	10 %	
8535.90	Other:				
8535.90.10	Junction boxes, connection or distribution	0	A	10 %	
8535.90.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.36	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES.				
8536.10.00	Fuses and shortcircuit fuses	0	A	10 %	
8536.10.00A	Only hand-operated safety circuit breakers, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	E	10 %	
8536.10.00B	Only hand-operated blade-fuse circuit breakers, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E	10 %	
8536.20.00	Automatic circuit breakers	0	A	3 %	
8536.20.00A	Only thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C	3 %	
8536.30.00	Other apparatus for protecting electrical circuits	0	A	10 %	
8536.41.00	For a voltage not exceeding 60V	0	A	3 %	
8536.49.00	Other	0	A	3 %	
8536.49.00A	Only surge indicators and electrical contacters	10	C	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8536.50.00	Other switches, separators, and commutators	0	A	5 %	
8536.50.00A	Only single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	G	5 %	
8536.50.00B	Only magnetic starters for electric motors	10	G	5 %	
8536.50.00C	Only starters for fluorescent lamps	10	G	5 %	
8536.61.00	Lamp-holders	15	G	10 %	
8536.69.00	Other	15	E	10 %	
8536.70	Connectors for optical fibres, optical fibre bundles or cables:				
8536.70.10	Of plastic	15	G	6 %	
8536.70.20	Of copper	15	G	15 %	
8536.70.90	Other	0	A	10 %	
8536.90	Other apparatus:				
8536.90.10	Junction boxes, connection or distribution	0	A	10 %	
8536.90.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.37	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17.				
8537.10.00	For a voltage not exceeding 1 000 V	10	G	10 %	
8537.20.00	For a voltage exceeding 1 000 V	10	G	10 %	
85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37.				
8538.10.00	Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C	10 %	
8538.90.00	Other	0	A	5 %	
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC LAMPS.				
8539.10.00	Sealed beam lamp units	5	C	10 %	
8539.21.00	Tungsten halogen	5	C	10 %	
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	0	A	10 %	
8539.29.00	Other	5	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8539.31.00	Fluorescent, hot cathode	5	E	5 %	
8539.31.00A	Only straight, of a power of 14 W or more but not more than 215 W	0	A	5 %	
8539.31.00B	Only energy-saving	0	A	5 %	
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	5	E	10 %	
8539.39	Other:				
8539.39.10	Other fluorescent lamps	5	E	5 %	
8539.39.90	Other	5	E	10 %	
8539.41.00	Arc lamps	0	A	3 %	
8539.49.00	Other	0	A	3 %	
8539.90.00	Parts	0	A	15 %	
85.40	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES), OTHER THAN THOSE OF HEADING 85.39.				
8540.11.00	Colour	0	A	10 %	
8540.12.00	Black-and-white or other monochrome	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A	10 %	
8540.40.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch of less than 0,4 mm	0	A	10 %	
8540.50.00	Data/graphic display tubes, black and white or other monochrome	0	A	10 %	
8540.60.00	Other cathode ray tubes	0	A	10 %	
8540.71.00	Magnetrons	0	A	10 %	
8540.72.00	Klystrons	0	A	10 %	
8540.79.00	Other	0	A	10 %	
8540.81.00	Receiver or amplifier valves and tubes	0	A	10 %	
8540.89.00	Other	0	A	10 %	
8540.91.00	Of cathode ray tubes	0	A	10 %	
8540.99.00	Other	0	A	10 %	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS.				
8541.10.00	Diodes, other than photosensitive or light-emitting diodes	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8541.21.00	With a dissipation rate of less than 1 W	0	A	10 %	
8541.29.00	Other	0	A	10 %	
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	0	A	10 %	
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	A	10 %	
8541.50.00	Other semiconductor devices	0	A	10 %	
8541.60.00	Mounted piezo-electric crystals	0	A	10 %	
8541.90.00	Parts	0	A	10 %	
85.42	ELECTRONIC INTEGRATED CIRCUITS.				
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	A	10 %	
8542.32.00	Memories	0	A	10 %	
8542.33.00	Amplifiers	0	A	10 %	
8542.39.00	Other	0	A	10 %	
8542.90.00	Parts	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.				
8543.10.00	Particle accelerators	0	A	3 %	
8543.20.00	Signal generators	0	A	15 %	
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A	3 %	
8543.70	Other machines and apparatus				
8543.70.10	Amplifiers for radio broadcasting transmitters	15	C	FREE	
8543.70.90	Other	0	A	15 %	
8543.90	Parts:				
8543.90.10	Of amplifiers for radio broadcasting transmitters	0	A	10 %	
8543.90.20	For synchronisers	0	A	15 %	
8543.90.30	Electronic microassemblies	0	A	10 %	
8543.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.44	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE-UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS.				
8544.11.00	Of copper	0	A	10 %	
8544.19.00	Other	0	A	10 %	
8544.20	Coaxial cables and other coaxial electric conductors:				
8544.20.10	For computers	5	E	3 %	
8544.20.90	Other	5	E	3 %	
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in means of transport	5	E	10 %	
8544.42.00	Fitted with connectors	0	A	10 %	
8544.42.00A	Only electric conductors, for a voltage not exceeding 80 V	15	G	10 %	
8544.42.00B	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8544.49	Other:				
8544.49.11	Of copper, insulated with IN thermoplastics, whether or not plated or coated with tin with up to two pairs	15	G	15 %	
8544.49.11A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	15 %	
8544.49.12	Copper-clad steel insulated with thermoplastics for disconnection or connection with up to two pairs ("drop wire")	15	G	10 %	
8544.49.12A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	
8544.49.19	Other	15	G	10 %	
8544.49.19A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8544.49.20	Flat copper cables insulated with thermoplastics, television aerial risers, with one pair	15	G	15 %	
8544.49.20A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	15 %	
8544.49.30	Electrode holder cables (for electric arc welding)	15	G	3 %	
8544.49.30A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	3 %	
8544.49.40	Wire, strands and cables of copper insulated with thermoplastics, suitable for use at temperatures of up to 90 °C with up to 4 conductors, other than wires and cables with transparent insulation	15	G	10 %	
8544.49.40A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	
8544.49.90	Other	15	G	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8544.49.90A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	
8544.6	Other electric conductors, for a voltage exceeding 1 000 V:				
8544.60.10	With connector	15	H	10 %	
8544.60.91	Electrode holder cables (for electric arc welding)	15	H	3 %	
8544.60.92	Wires, strands and cables of copper insulated with thermoplastics suitable for use at temperatures of up to 90 °C (194 °F), for buildings, distribution and connection, with up to 4 conductors	15	H	10 %	
8544.60.93	Multiple pair control cables, whether or not with steel core	15	H	10 %	
8544.60.99	Other	15	H	10 %	
8544.70.00	Optical fibre cables	0	A	10 %	
85.45	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.				
8545.11.00	Of a kind used for furnaces	0	A	3 %	
8545.19.00	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8545.20.00	Brushes	0	A	15 %	
8545.90.00	Other	0	A	15 %	
85.46	ELECTRICAL INSULATORS OF ANY MATERIAL.				
8546.10.00	Of glass	0	A	15 %	
8546.20.00	Of ceramic materials	0	A	15 %	
8546.90.00	Other	0	A	15 %	
85.47	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.				
8547.10.00	Insulating fittings of ceramic materials	0	A	15 %	
8547.20.00	Insulating fittings of plastics	0	A	15 %	
8547.90	Other:				
8547.90.10	Electrical conduit tubing and joints therefor, of base metal, lined with insulating material	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8547.90.90	Other	0	A	10 %	
85.48	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.				
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5	E	10 %	
8548.10.00A	Of lead only	0	A	10 %	
8548.90	Other				
8548.90.10	Electronic microassemblies	0	A	10 %	
8548.90.90	Other	0	A	5 %	
86.01	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.				
8601.10.00	Powered from an external source of electricity	0	A	15 %	
8601.20.00	Powered by electric accumulators	0	A	15 %	
86.02	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS.				
8602.10.00	Diesel-electric locomotives	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8602.90.00	Other	0	A	15 %	
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04.				
8603.10	Powered from an external source of electricity:				
8603.10.10	With metal body	0	A	15 %	
8603.10.90	Other	0	A	15 %	
8603.90	Other:				
8603.90.10	With metal body	0	A	15 %	
8603.90.90	Other	0	A	15 %	
86.04	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES).				
8604.00.10	With metal body	0	A	15 %	
8604.00.90	Other	0	A	15 %	
86.05	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04).				
8605.00.10	With metal body	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8605.00.90	Other	0	A	15 %	
86.06	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS.				
8606.10	Tank wagons and the like:				
8606.10.10	With metal body	0	A	15 %	
8606.10.90	Other	0	A	15 %	
8606.30	Self-discharging vans and wagons, other than those of subheading 8606.10:				
8606.30.10	With metal body	0	A	15 %	
8606.30.90	Other	0	A	15 %	
8606.91	Covered and closed:				
8606.91.10	With metal body	0	A	15 %	
8606.91.90	Other	0	A	15 %	
8606.92	Open, with non-removable sides of a height exceeding 60 cm:				
8606.92.10	With metal body	0	A	15 %	
8606.92.90	Other	0	A	15 %	
8606.99	Other:				
8606.99.10	With metal body	0	A	15 %	
8606.99.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
86.07	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK.				
8607.11.00	Driving bogies and bissel-bogies	0	A	15 %	
8607.12.00	Other bogies and bissel-bogies	0	A	15 %	
8607.19.00	Other, including parts	0	A	15 %	
8607.21.00	Air brakes and parts thereof	0	A	15 %	
8607.29.00	Other	0	A	15 %	
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	0	A	15 %	
8607.91.00	Of locomotives	0	A	15 %	
8607.99.00	Other	0	A	15 %	
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF.	0	A	15 %	
86.09	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT.				
8609.00.11	Of stainless steel for storing milk	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8609.00.12	Other of metal, for the transport of fluids with a capacity exceeding 500 litres	0	A	15 %	
8609.00.19	Other	0	A	15 %	
8609.00.90	Other	0	A	15 %	
87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).				
8701.10.00	Pedestrian-controlled tractors	0	A	FREE	
8701.20	Road tractors for semi-trailers:				
8701.20.10	New	0	A	10 %	
8701.20.20	Used	0	A	10 %	
8701.30.00	Track-laying tractors	0	A	FREE	
8701.90	Other:				
8701.90.10	Agricultural, horticultural or forestry tractors	0	A	FREE	
8701.90.90	Other	0	A	10 %	
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.				
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel):				
8702.10.11	New	15	E2	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8702.10.11A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.19	Other	15	E2	5 %	
8702.10.19A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.21	New	15	E2	5 %	
8702.10.21A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.29	Other	15	E2	5 %	
8702.10.29A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.91	New	15	E2	5 %	
8702.10.91A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.99	Other	15	E2	5 %	
8702.10.99A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.90	Other:				
8702.90.11	New	10	E2	5 %	
8702.90.11A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.11B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8702.90.11C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.19	Other	10	E2	5 %	
8702.90.19A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.19B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.19C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.21	New	10	E2	5 %	
8702.90.21A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.21B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.21C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8702.90.29	Other	10	E2	5 %	
8702.90.29A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.29B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.29C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.91	New	10	E2	5 %	
8702.90.91A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.91B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.91C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.99	Other	10	E2	5 %	
8702.90.99A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8702.90.99B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.99C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
87.03	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 87.02), INCLUDING STATION WAGONS AND RACING CARS.				
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	E2	5 %	
8703.21	Of a cylinder capacity not exceeding 1 000 cc:				
8703.21.11	New	20	E2	10 %	
8703.21.19	Other	20	E2	10 %	
8703.21.21	New	20	E2	10 %	
8703.21.29	Other	20	E2	10 %	
8703.21.31	New, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.31A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.21.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	20	E2	15 %	
8703.21.32A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.21.33	Other, new	20	E2	18 %	
8703.21.33A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.21.34	Used, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.34A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.21.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	20	E2	15 %	
8703.21.35A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.21.39	Other, used	20	E2	18 %	
8703.21.39A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.21.41	New	20	E2	3 %	
8703.21.49	Other	20	E2	3 %	
8703.21.51	New, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.53	New, other	20	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.21.54	Used, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.59	Other, used	20	E2	20 %	
8703.21.91	New, of a CIF value of no more than B/5 000.00	20	E2	15 %	
8703.21.91A	Only tricycles (trikes)	30	E2	15 %	
8703.21.91B	Only four-wheeled vehicles (quads)	30	E2	15 %	
8703.21.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	20	E2	15 %	
8703.21.92A	Only tricycles (trikes)	30	E2	15 %	
8703.21.92B	Only four-wheeled vehicles (quads)	30	E2	15 %	
8703.21.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.93A	Only tricycles (trikes)	30	E2	18 %	
8703.21.93B	Only four-wheeled vehicles (quads)	30	E2	18 %	
8703.21.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	20	E2	20 %	
8703.21.94A	Only tricycles (trikes)	30	E2	20 %	
8703.21.94B	Only four-wheeled vehicles (quads)	30	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.21.95	Other, new	20	E2	20 %	
8703.21.95A	Only tricycles (trikes)	30	E2	20 %	
8703.21.95B	Only four-wheeled vehicles (quads)	30	E2	20 %	
8703.21.96	Used, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.96A	Only tricycles (trikes)	30	E2	15 %	
8703.21.96B	Only four-wheeled vehicles (quads)	30	E2	15 %	
8703.21.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.97A	Only tricycles (trikes)	30	E2	18 %	
8703.21.97B	Only four-wheeled vehicles (quads)	30	E2	18 %	
8703.21.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	20	E2	20 %	
8703.21.98A	Only tricycles (trikes)	30	E2	20 %	
8703.21.98B	Only four-wheeled vehicles (quads)	30	E2	20 %	
8703.21.99	Other, used	20	E2	20 %	
8703.21.99A	Only tricycles (trikes)	30	E2	20 %	
8703.21.99B	Only four-wheeled vehicles (quads)	30	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22	Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc:				
8703.22.11	New	15	E2	10 %	
8703.22.11A	Only hearses	20	E2	10 %	
8703.22.19	Other	15	E2	10 %	
8703.22.19A	Only hearses	20	E2	10 %	
8703.22.21	New	25	E2	10 %	
8703.22.21A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2		
8703.22.29	Other	25	E2	10 %	
8703.22.29A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2	10 %	
8703.22.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.22.31A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.22.32A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.33	Other, new	25	E2	18 %	
8703.22.33A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.22.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.22.34A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.22.35A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.39	Other, used	25	E2	18 %	
8703.22.39A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.22.41	New	25	E2	3 %	
8703.22.41A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.49	Other	25	E2	3 %	
8703.22.49A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	
8703.22.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.22.51A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2	15 %	
8703.22.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.52A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2	18 %	
8703.22.53	New, other	25	E2	20 %	
8703.22.53A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2	20 %	
8703.22.54	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.54A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2	15 %	
8703.22.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.55A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2	18 %	
8703.22.59	Other, used	25	E2	20 %	
8703.22.59A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 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)	20	E2	20 %	
8703.22.91	New, of a CIF value not exceeding B/5 000.00	25	E2	15 %	
8703.22.91A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.92A	Only of a cylinder capacity exceeding 1 000 cm ³ but not more than 1 300 cm ³ (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.93A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.22.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.22.94A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.22.95	Other, new	25	E2	20 %	
8703.22.95A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.22.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.22.96A	Only of a cylinder capacity exceeding 1 000 cm ³ but not more than 1 300 cm ³ (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.97A	Only of a cylinder capacity exceeding 1 000 cm ³ but not more than 1 300 cm ³ (except with four-wheel drive and a two range transfer case)	20	E2	18 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.22.98A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.22.99	Other, used	25	E2	20 %	
8703.22.99A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.23	Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:				
8703.23.11	New	15	C	10 %	
8703.23.11A	Only hearses	20	C	10 %	
8703.23.19	Other	15	C	10 %	
8703.23.19A	Only hearses	20	C	10 %	
8703.23.21	New	25	E2	10 %	
8703.23.21A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 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 %	
8703.23.29	Other	25	E2	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.23.29A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 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 %	
8703.23.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.31A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.23.32A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.33	New, other	25	E2	18 %	
8703.23.33A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.34A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.23.35A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.39	Other, used	25	E2	18 %	
8703.23.39A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.41	New	25	E2	3 %	
8703.23.41A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	
8703.23.49	Other	25	E2	3 %	
8703.23.49A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	
8703.23.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.51A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.23.52A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.53	Other, new	25	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.23.53A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.54	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.54A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.23.55A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.59	Other, used	25	E2	20 %	
8703.23.59A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.91	New, of a CIF value of no more than B/5 000.00	25	E2	15 %	
8703.23.91A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	
8703.23.92A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.93	New, 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
8703.23.93A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.23.94A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.95	Other, new	25	E2	20 %	
8703.23.95A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.96A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.23.97A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.23.98A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 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
8703.23.99	Other, used	25	E2	20 %	
8703.23.99A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.24	Of a cylinder capacity exceeding 3 000 cc:				
8703.24.11	New	15	C	10 %	
8703.24.11A	Only hearses	20	C	10 %	
8703.24.19	Other	15	C	10 %	
8703.24.19A	Only hearses	20	C	10 %	
8703.24.21	New	30	E2	10 %	
8703.24.21A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.24.29	Other	30	E2	10 %	
8703.24.29A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.24.31	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.31A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.24.32A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.33	Other, new	30	E2	18 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.24.33A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.34	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.34A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.24.35A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.39	Other, used	30	E2	18 %	
8703.24.39A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.41	New	30	E2	3 %	
8703.24.41A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.24.49	Other	30	E2	3 %	
8703.24.49A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.24.51	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.51A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.52A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.53	Other, new	30	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.24.53A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.54	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.54A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.55A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.59	Other, used	30	E2	20 %	
8703.24.59A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.91	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.91A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.92	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.92A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.93	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.24.93A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.94	Other, new	30	E2	20 %	
8703.24.94A	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
8703.24.95	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.95A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.96	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.96A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.97	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.24.97A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.99	Other, used	30	E2	20 %	
8703.24.99A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.31	Of a cylinder capacity not exceeding 1 500 cc:				
8703.31.11	New	15	E2	10 %	
8703.31.11A	Only hearses	20	E2	10 %	
8703.31.19	Other	15	E2	10 %	
8703.31.19A	Only hearses	20	E2	10 %	
8703.31.21	New	25	E2	10 %	
8703.31.21A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.31.29	Other	25	E2	10 %	
8703.31.29A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	10 %	
8703.31.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.31A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.31.32A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.33	Other, new	25	E2	18 %	
8703.31.33A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.34A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.31.35A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.31.39	Other, used	25	E2	18 %	
8703.31.39A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.41	New	25	E2	3 %	
8703.31.41A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	
8703.31.49	Other	25	E2	3 %	
8703.31.49A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	
8703.31.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.51A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.52A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.53	Other, new	25	E2	20 %	
8703.31.53A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.31.54	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.54A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.55A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.59	Other, used	25	E2	20 %	
8703.31.59A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.91	New, of a CIF value not exceeding	25	E2	15 %	
8703.31.91A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	
8703.31.92A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.93A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.31.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.31.94A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.95	Other, new	25	E2	20 %	
8703.31.95A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.96A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.97A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.31.98A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.99	Other, used	25	E2	20 %	
8703.31.99A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	