



**COUNCIL OF
THE EUROPEAN UNION**

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

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

**16396/11
ADD 14**

**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

Schedule of Panama

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
01	Live animals				
01.01	HORSES, ASSES, MULES AND HINNIES, LIVE.				
0101.10	Pure-bred breeding animals:				
0101.10.10	Horses	0	A	FREE	
0101.10.90	Other	10	A	15 %	
0101.90	Other:				
0101.90.11	Males at least 24 months old	10	A	FREE	
0101.90.12	Females at least 24 months old	10	A	FREE	
0101.90.13	Males less than 24 months old	10	A	FREE	
0101.90.14	Females less than 24 months old	10	A	FREE	
0101.90.20	Other horses	10	A	FREE	
0101.90.90	Other	10	A	15 %	
01.02	LIVE BOVINE ANIMALS.				
0102.10	Pure-bred breeding animals:				
0102.10.10	Buffalo	0	A	0,60 %	
0102.10.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0102.90	Other:				
0102.90.11	For bullfighting	10	A	15 %	
0102.90.19	Other	10	A	15 %	
0102.90.20	Domesticated, other than pure-bred	10	A	15 %	
0102.90.90	Other	10	A	15 %	
01.03	LIVE SWINE.				
0103.10.00	Pure-bred breeding animals	0	A	0,60 %	
0103.91	Weighing less than 50 kg:				
0103.91.10	Domesticated	10	A	15 %	
0103.91.90	Other	10	A	15 %	
0103.92	Weighing 50 kg or more:				
0103.92.10	Domesticated	10	A	15 %	
0103.92.90	Other	10	A	15 %	
01.04	LIVE SHEEP AND GOATS.				
0104.10	Sheep:				
0104.10.10	Pure-bred	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0104.10.90	Other	10	A	15 %	
0104.20	Goats:				
0104.20.10	Pure-bred	0	A	FREE	
0104.20.90	Other	10	A	15 %	
01.05	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES <i>GALLUS DOMESTICUS</i> , DUCKS, GEESE, TURKEYS AND GUINEA FOWLS.				
	Weighing not more than 185 g:				
0105.11	Fowls of the species <i>Gallus domesticus</i>				
0105.11.10	Breeding stock of layers or broiler fowl	0	A	FREE	
0105.11.90	Other	0	A	FREE	
0105.12.00	Turkeys	0	A	FREE	
0105.19.00	Other	10	A	FREE	
0105.94	Fowls of the species <i>Gallus domesticus</i> :				
0105.94.10	Pure-bred for fighting	10	A	15 %	
0105.94.90	Other	10	A	15 %	
0105.99.00	Other	10	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
01.06	OTHER LIVE ANIMALS.				
0106.11.00	Primates	10	A	15 %	
0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia).	10	A	15 %	
0106.19.00	Other	10	A	15 %	
0106.20	Reptiles (including snakes and turtles)				
0106.20.10	Turtles	10	A	15 %	
0106.20.90	Other	10	A	15 %	
0106.31.00	Birds of prey	10	A	15 %	
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10	A	15 %	
0106.39	Other:				
0106.39.10	Pigeons	10	A	15 %	
0106.39.90	Other	10	A	15 %	
0106.90	Other:				
0106.90.10	Bees	0	A	FREE	
0106.90.20	Species used mainly for human consumption	10	A	15 %	
0106.90.90	Other	10	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
02	Meat and edible offal				
02.01	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.				
0201.10.00	Carcasses and half-carcasses	-	F	15 %	
0201.20.00	Other cuts with bone in	-	F	30 %	
0201.30.00	Boneless	-	F	30 %	
02.02	MEAT OF BOVINE ANIMALS, FROZEN.				
0202.10.00	Carcasses and half-carcasses	-	F	15 %	
0202.20.00	Other cuts with bone in	-	F	30 %	
0202.30.00	Boneless	-	F	25 %	
02.03	MEAT OF SWINE, FRESH, CHILLED OR FROZEN.				
0203.11	Carcasses and half-carcasses:				
0203.11.10	Carcasses	-	F	60 %	
0203.11.20	Half-carcasses	-	F	60 %	
0203.12	Leg hams, shoulders and cuts thereof, with bone in:				
0203.12.10	Leg hams and cuts thereof	-	F	70 %	
0203.12.90	Other	-	F	70 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0203.19	Other:				
0203.19.10	Spare ribs, boneless or with bone in	-	F	70 %	
0203.19.20	Hams, shoulders and cuts thereof, boneless	-	F	70 %	
0203.19.90	Other	-	F	70 %	
0203.21	Carcasses and half-carcasses:				
0203.21.10	Carcasses	-	F	70 %	
0203.21.20	Half-carcasses	-	F	70 %	
0203.22	Leg hams, shoulders and cuts thereof, with bone in:				
0203.22.10	Leg hams and cuts thereof	-	F	70 %	
0203.22.90	Other	-	F	70 %	
0203.29	Other:				
0203.29.10	Spare ribs, boneless or with bone in	-	F	70 %	
0203.29.20	Hams, shoulders and cuts thereof, boneless	-	F	70 %	
0203.29.90	Other	-	F	70 %	
02.04	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN.				
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	15	E	15 %	
0204.21.00	Carcasses and half-carcasses	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0204.22.00	Other cuts with bone in:	15	E	15 %	
0204.23.00	Boneless	15	E	15 %	
0204.30.00	Carcasses and half-carcasses of lamb, frozen	15	E	15 %	
0204.41.00	Carcasses and half-carcasses	15	E	15 %	
0204.42.00	Other cuts with bone in	15	E	15 %	
0204.43.00	Boneless	15	E	15 %	
0204.50.00	Meat of goats	15	E	15 %	
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	E	15 %	
02.06	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.				
0206.10.00	Of bovine animals, fresh or chilled	-	F	15 %	
0206.21.00	Tongues	-	F	10 %	
0206.22.00	Livers	-	F	10 %	
0206.29.00	Other	-	F	15 %	
0206.30.00	Of swine, fresh or chilled	-	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0206.41.00	Livers	-	F	10 %	
0206.49.00	Other	-	F	10 %	
0206.80.00	Other, fresh or chilled	40	E	15 %	
0206.90.00	Other, frozen	40	E	15 %	
02.07	MEAT AND EDIBLE OFFAL OF POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN.				
0207.11.00	Not cut in pieces, fresh or chilled	-	F	15 %	
0207.12.00	Not cut in pieces, frozen	-	F	15 %	
0207.13	Cuts and offal, fresh or chilled:				
0207.13.11	Breasts	-	F	15 %	
0207.13.19	Other	-	F	260 %	
0207.13.21	Livers	-	F	15 %	
0207.13.29	Other	-	F	15 %	
0207.14	Cuts and offal, frozen:				
0207.14.11	Breasts with bone in	-	F	15 %	
0207.14.12	Boneless	-	F	15 %	
0207.14.19	Other	-	F	260 %	
0207.14.21	Livers	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0207.14.29	Other	-	F	15 %	
0207.24.00	Not cut in pieces, fresh or chilled	-	F	15 %	
0207.25.00	Not cut in pieces, frozen	-	F	15 %	
0207.26	Cuts and offal, fresh or chilled:				
0207.26.11	Breasts	-	F	15 %	
0207.26.19	Other cuts	-	F	15 %	
0207.26.21	Livers	-	F	15 %	
0207.26.29	Other	-	F	15 %	
0207.27	Cuts and offal, frozen:				
0207.27.11	Breasts with bone in	-	F	15 %	
0207.27.12	Boneless	-	F	15 %	
0207.27.19	Other cuts	-	F	15 %	
0207.27.21	Livers	-	F	15 %	
0207.27.29	Other	-	F	15 %	
0207.32	Not cut in pieces, fresh or chilled:				
0207.32.10	Of duck	-	F	15 %	
0207.32.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0207.33	Not cut in pieces, frozen:				
0207.33.10	Of duck	-	F	15 %	
0207.33.90	Other	-	F	15 %	
0207.34.00	Fatty livers, fresh or chilled	-	F	15 %	
0207.35	Other, fresh or chilled				
0207.35.11	Cuts, other than of offal	-	F	15 %	
0207.35.19	Other (offal)	-	F	15 %	
0207.35.21	Cuts, other than of offal	-	F	15 %	
0207.35.29	Other (offal)	-	F	15 %	
0207.36	Other, frozen:				
0207.36.11	Cuts	-	F	15 %	
0207.36.19	Other (offal)	-	F	15 %	
0207.36.21	Cuts, other than of offal	-	F	15 %	
0207.36.29	Other (offal)	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
02.08	OTHER MEAT AND EDIBLE OFFAL, FRESH, CHILLED OR FROZEN.				
0208.10	Of rabbits or hares:				
0208.10.10	Meat	15	E	15 %	
0208.10.90	Offal	15	E	15 %	
0208.30.00	Of primates	15	A	15 %	
0208.40.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	15	A	15 %	
0208.50.00	Of reptiles (including snakes and turtles)	15	A	15 %	
0208.90.00	Other	15	A	15 %	
0208.90.00A	Only frogs' legs	15	E	15 %	
02.09	BACK FAT, FREE OF LEAN MEAT, OTHER PIG FAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0209.00.11	Back fat	-	F	15 %	
0209.00.12	Other pig fat	-	F	15 %	
0209.00.19	Other	-	F	15 %	
0209.00.21	Back fat and other pig fat	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0209.00.29	Other	-	F	15 %	
02.10	MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.				
0210.11	Hams, shoulders and cuts thereof, with bone in:				
0210.11.11	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.19	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.90	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.12.00	Bellies (streaky) and cuts thereof	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19	Other:				
0210.19.10	Pork ribs	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0210.19.21	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	70	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.29	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.90	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.20.00	Meat of bovine animals	-	F	15 %	
0210.91	Of primates:				
0210.91.10	Meat	10	A	15 %	
0210.91.20	Offal	10	A	10 %	
0210.91.90	Other	10	A	10 %	
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia):				
0210.92.10	Meat	10	A	15 %	
0210.92.20	Offal	10	A	10 %	
0210.92.90	Other	10	A	10 %	
0210.93	Of reptiles (including snakes and turtles)				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0210.93.10	Meat	10	A	15 %	
0210.93.20	Offal	10	A	10 %	
0210.93.90	Other	10	A	10 %	
0210.99	Other:				
0210.99.10	Meat	15	E	15 %	
0210.99.21	Goose liver, salted, in brine, dried or smoked	15	E	15 %	
0210.99.29	Other	15	E	10 %	
0210.99.90	Other	15	E	10 %	
0210.99.90A	Only flours and meals of meat or meat offal	10	E	10 %	
03	Fish and crustaceans, molluscs and other aquatic invertebrates				
03.01	LIVE FISH.				
0301.10.00	Ornamental fish	15	E	10 %	
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	E	15 %	
0301.91.00A	Only fry for restocking	0	A	15 %	
0301.92.00	Eels (<i>Anguilla</i> spp.)	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0301.92.00A	Only fry for restocking	0	A	10 %	
0301.93.00	Carp	10	E	10 %	
0301.93.00A	Only fry for restocking	5	E	10 %	
0301.94.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0301.99.00	Other	10	E	15 %	
0301.99.00A	Only fry for restocking	0	A	15 %	
0301.99.00B	Only tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A	15 %	
03.02	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E	15 %	
0302.12.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0302.19.00	Other	10	E	15 %	
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E	15 %	
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	10	E	15 %	
0302.23.00	Sole (<i>Solea</i> spp.)	10	G	15 %	
0302.29.00	Other	10	E	15 %	
0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A	15 %	
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>)	0	A	15 %	
0302.33.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	0	A	15 %	
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0302.39.00	Other	0	A	15 %	
0302.40.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	10	E	15 %	
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10	E	15 %	
0302.61.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E	15 %	
0302.63.00	Coalfish (<i>Pollachius virens</i>)	10	E	15 %	
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	E	15 %	
0302.65.00	Dogfish and other sharks	10	E	15 %	
0302.66.00	Eels (<i>Anguilla</i> spp.)	10	E	15 %	
0302.67.00	Swordfish (<i>Xiphias gladius</i>)	15	E	15 %	
0302.68.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0302.69.00	Other	15	E	15 %	
0302.70.00	Livers and roes	15	E	15 %	
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	E	5 %	
0303.19.00	Other	10	E	5 %	
0303.21.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E	15 %	
0303.22.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho Hucho</i>)	10	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0303.29.00	Other	10	E	15 %	
0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E	15 %	
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	10	E	15 %	
0303.33.00	Sole (<i>Solea</i> spp.)	10	E	15 %	
0303.39.00	Other	10	E	15 %	
0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A	15 %	
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>)	0	A	15 %	
0303.43.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	0	A	15 %	
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	0	A	15 %	
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A	15 %	
0303.49.00	Other	0	A	15 %	
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E	10 %	
0303.52.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E	15 %	
0303.61.00	Swordfish (<i>Xiphias gladius</i>)	10	E	15 %	
0303.62.00	Toothfish (<i>Dissostichus</i> spp.)	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0303.71.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A	15 %	
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E	15 %	
0303.73.00	Coalfish (<i>Pollachius virens</i>)	10	E	15 %	
0303.74.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A	10 %	
0303.75.00	Dogfish and other sharks	10	E	15 %	
0303.76.00	Eels (<i>Anguilla</i> spp.)	10	E	15 %	
0303.77.00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	15	E	15 %	
0303.78.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	10	E	8 %	
0303.79.00	Other	10	E	15 %	
0303.80.00	Livers and roes	15	E	15 %	
03.04	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.				
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	
0304.12.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.19.00	Other	15	G	15 %	
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0304.22.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.29.00	Other	15	G	15 %	
0304.29.00A	Only dolphin fish (<i>Coryphaena hippurus</i>)	15	E	15 %	
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	15	G	15 %	
0304.92.00	Toothfish (<i>Dissostichus</i> spp.)	15	E	15 %	
0304.99.00	Other	15	G	15 %	
03.05	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION.				
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	0	A	15 %	
0305.20.00	Livers and roes, dried, smoked, salted or in brine	10	E	15 %	
0305.30.10	Cod	15	E	10 %	
0305.30.90	Other	15	E	10 %	
0305.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E	5 %	
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0305.49	Other:				
0305.49.10	Cod	15	E	10 %	
0305.49.90	Other	15	E	10 %	
0305.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E	5 %	
0305.59.00	Other	15	E	5 %	
0305.61.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E	10 %	
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E	5 %	
0305.63.00	Anchovies (<i>Engraulis</i> spp.)	15	E	15 %	
0305.69.00	Other	15	E	5 %	
03.06	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.				
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10	E	15 %	
0306.12.00	Lobsters (<i>Homarus</i> spp.)	10	E	5 %	
0306.13.00	Shrimps and prawns	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0306.14.00	Crabs	10	E	15 %	
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
0306.21	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)				
0306.21.10	Live, fresh or chilled	10	E	15 %	
0306.21.20	Dried, salted or in brine	10	E	15 %	
0306.21.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.22	Lobsters (<i>Homarus</i> spp.)				
0306.22.10	Live, fresh or chilled	10	E	5 %	
0306.22.20	Dried, salted or in brine	10	E	15 %	
0306.22.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23	Shrimps and prawns:				
0306.23.11	Live, fresh or chilled	10	E	15 %	
0306.23.11A	Only fry for restocking	0	A	15 %	
0306.23.12	Dried, salted or in brine	10	E	15 %	
0306.23.13	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23.91	Live, fresh or chilled	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0306.23.92	Dried, salted or in brine	10	E	15 %	
0306.23.93	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.24	Crabs				
0306.24.10	Live, fresh or chilled, uncooked and in shell	10	E	15 %	
0306.24.20	Dried, salted or in brine	10	E	15 %	
0306.24.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
0306.29.10	Live, fresh or chilled	10	E	15 %	
0306.29.20	Dried, salted or in brine	10	E	15 %	
0306.29.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29.40	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
03.07	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.				
0307.10	Oysters:				
0307.10.10	Live, fresh or chilled	10	E	15 %	
0307.10.20	Frozen	10	E	15 %	
0307.10.90	Other	10	E	15 %	
0307.21.00	Live, fresh or chilled	10	E	15 %	
0307.29	Other:				
0307.29.10	Frozen	10	E	15 %	
0307.29.90	Other	10	E	15 %	
0307.31.00	Live, fresh or chilled	10	E	15 %	
0307.39	Other:				
0307.39.10	Frozen	10	E	15 %	
0307.39.90	Other	10	E	15 %	
0307.41.00	Live, fresh or chilled	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0307.49	Other:				
0307.49.10	Frozen	10	E	15 %	
307.49.10A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
307.49.90	Other	10	E	15 %	
0307.49.90A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
0307.51.00	Live, fresh or chilled	10	E	15 %	
0307.59	Other:				
0307.59.10	Frozen	10	E	15 %	
0307.59.90	Other	10	E	15 %	
0307.60	Snails, other than sea snails:				
0307.60.10	Live, fresh, chilled or frozen	10	E	15 %	
0307.60.90	Other	10	E	15 %	
0307.91	Live, fresh or chilled:				
0307.91.10	Molluscs	10	E	15 %	
0307.91.21	Live	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0307.91.29	Other	10	E	15 %	
0307.91.31	Live	10	E	15 %	
0307.91.39	Other	10	E	15 %	
0307.91.90	Other	10	E	15 %	
0307.99	Other:				
0307.99.11	Frozen	10	E	15 %	
0307.99.19	Other	10	E	15 %	
0307.99.20	Other aquatic invertebrates (other than crustaceans or molluscs)	10	E	15 %	
0307.99.30	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included				
04.01	MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0401.10.00	Of a fat content, by weight, not exceeding 1 %	-	F	60 %	
0401.20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %				
0401.20.10	Long-life liquid milk in aseptic containers, not requiring refrigeration	-	F	60 %	
0401.20.20	Long-life delactosed liquid milk in aseptic containers, not requiring refrigeration	-	F	60 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0401.20.90	Other	-	F	60 %	
0401.30	Of a fat content, by weight, exceeding 6 %:				
0401.30.10	Milk	-	F	20 %	
0401.30.21	For whipping	-	F	30 %	
0401.30.29	Other	-	F	30 %	
04.02	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:				
0402.10.10	Of goats	-	Q	4 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.91	In containers holding not more than 1 kg (for household use only), other than goods of heading 0402.10.92	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.92	For infant use, put up in packings for retail sale, composed of full cream milk, skimmed milk, lactose, lecithin, vitamins and mineral salts	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.99	Other	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0402.21	Not containing added sugar or other sweetening matter:				
0402.21.10	Of goats	-	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.99	Other	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29	Other:				
0402.29.10	Of goats	-	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.99	Other	-	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.91	Not containing added sugar or other sweetening matter:				
0402.91.11	Evaporated	155	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0402.91.19	Other	-	F	5 %	
0402.91.91	Evaporated, of a fat content not exceeding 1,5 % by weight	155	C	155 %	
0402.91.92	Evaporated, of a fat content exceeding 1,5 % by weight	155	C	155 %	
0402.91.99	Other	-	F	155 %	
0402.99	Other:				
0402.99.11	Evaporated	-	F	10 %	
0402.99.19	Other	-	F	5 %	
0402.99.91	Evaporated, of a fat content not exceeding 1,5 % by weight	-	F	155 %	
0402.99.92	Evaporated, of a fat content exceeding 1,5 % by weight	-	F	155 %	
0402.99.93	Condensed milk	-	F	155 %	
0402.99.99	Other	-	F	155 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
04.03	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS, OR COCOA.				
0403.10.10	Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa	-	F	15 %	
0403.10.21	Of a fat content, by weight, not exceeding 1,5 % (skimmed)	-	F	15 %	
0403.10.22	Of a fat content, by weight, exceeding 1,5 %	-	F	30 %	
0403.10.31	Less than 50 % by weight	-	F	15 %	
0403.10.32	50 % or more by weight	-	F	10 %	
0403.10.91	Liquid yogurt, whether or not containing cocoa	-	F	15 %	
0403.10.99	Other	-	F	15 %	
0403.90	Other:				
0403.90.11	Cream	-	F	30 %	
0403.90.12	Buttermilk	-	F	20 %	
0403.90.13	Curd	-	F	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0403.90.19	Other	-	F	30 %	
0403.90.21	In powder, granules or other solid forms, in containers holding not more than 1 kg (for household use only), of a fat content, by weight, not exceeding 1,5 %	-	F	30 %	
0403.90.22	In powder, granules or other solid forms, in containers holding more than 1 kg, of a fat content, by weight, not exceeding 1,5 %	-	F	50 %	
0403.90.23	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %	-	F	50 %	
0403.90.24	Buttermilk	-	F	30 %	
0403.90.29	Other	-	F	30 %	
0403.90.31	In powder, granules or other solid forms	-	F	5 %	
0403.90.39	Other	-	F	30 %	
0403.90.41	Less than 50 % by weight	-	F	22,50 %	
0403.90.42	50 % or more by weight	-	F	10 %	
0403.90.90	Other	-	F	120 %	
04.04	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:				
0404.10.11	In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter	0	A	5 %	
0404.10.19	Other	0	A	30 %	
0404.10.91	Not concentrated or containing added sugar or other sweetening matter	0	A	30 %	
0404.10.99	Other	0	A	30 %	
0404.90	Other:				
0404.90.11	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.19	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.21	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0404.90.29	Other	10	Q	30 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.91	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.99	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
04.05	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.				
0405.10.00	Butter	-	F	15 %	
0405.20	Dairy spreads:				
0405.20.10	Of a milkfat content by weight of 75 % or more	-	F	15 %	
0405.20.90	Other	-	F	10 %	
0405.90	Other:				
0405.90.10	Butter oil	-	F	FREE	
0405.90.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
04.06	CHEESE AND CURD.				
0406.10	Fresh (unripened or uncured) cheese, including whey cheese and curd:				
0406.10.10	Mozzarella	-	F	30 %	
0406.10.90	Other	-	F	30 %	
0406.20	Grated or powdered cheese, of all kinds:				
0406.20.10	For industrial use	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.10A	Only Cheddar type, dried	0	A	30 %	
0406.20.90	Other	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.90A	Only Cheddar type, dried	0	A	30 %	
0406.30.00	Processed cheese, not grated or powdered	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.40.00	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0406.90	Other cheese:				
0406.90.11	For industrial use, whole, in containers holding 20 kg or more	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.19	Other	-	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.20	Muenster	-	Q	15 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.90	Other	-	Q	20 %	See paragraph 6 of Appendix 1 to Annex I
04.07	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.				
0407.00.10	For hatching	0	A	5 %	
0407.00.20	For human consumption	-	F	15 %	
0407.00.20A	Only ostrich eggs	10	C	15 %	
0407.00.90	Other	-	F	15 %	
0407.00.90A	Only ostrich eggs	10	C	15 %	
0408.11.00	Dried	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0408.19.00	Other	-	F	15 %	
0408.91.00	Dried	-	F	15 %	
0408.99.00	Other	-	F	15 %	
0409.00.00	NATURAL HONEY.	-	F	15 %	
0410.00.11	In shell	15	E	15 %	
0410.00.19	Other	15	E	15 %	
0410.00.90	Other	15	E	15 %	
05	Other products of animal origin, not elsewhere specified or included				
0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED; WASTE OF HUMAN HAIR .	5	A	15 %	
05.02	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH-MAKING HAIR; WASTE OF SUCH BRISTLES AND HAIR.				
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	0	A	15 %	
0502.90.00	Other	5	A	15 %	
05.04	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0504.00.10	Sausage casings	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0504.00.20	Stomachs and bladders, edible	15	E	15 %	
0504.00.90	Other	15	E	15 %	
05.05	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT CUT TO SHAPE), UNWORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.				
0505.10.00	Feathers of a kind used for stuffing; down	15	E	15 %	
0505.90	Other:				
0505.90.10	Skins and other parts of birds, with their feathers and down	15	C	15 %	
0505.90.20	Ornamental feathers	15	C	15 %	
0505.90.90	Other	15	C	15 %	
05.06	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.				
0506.10	Ossein and bones treated with acid				
0506.10.10	Whalebone	5	A	10 %	
0506.10.90	Other	5	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0506.90	Other:				
0506.90.10	Whalebone	15	C	10 %	
0506.90.90	Other	15	C	15 %	
05.07	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS.				
0507.10.00	Ivory; ivory powder and waste	5	A	10 %	
0507.90.10	Horns	5	A	15 %	
0507.90.20	Whalebone hair	5	A	10 %	
0507.90.30	Horn-cores	5	A	15 %	
0507.90.40	Tortoiseshell	5	A	15 %	
0507.90.90	Other	5	A	15 %	
05.08	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS, OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.				
0508.00.10	Coral	5	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0508.00.20	Mother-of-pearl	5	A	15 %	
0508.00.30	Cuttlefish bones	5	A	10 %	
0508.00.90	Other	5	A	15 %	
05.10	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PREPARED.				
0510.00.10	Ambergris, castoreum, civet and musk; cantharides	0	A	10 %	
0510.00.20	Testicles	0	A	15 %	
0510.00.90	Other	0	A	15 %	
05.11	PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION.				
0511.10.00	Bovine semen	0	A	FREE	
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:				
0511.91.10	Fish scales and waste thereof	5	A	15 %	
0511.91.90	Other	-	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0511.99	Other:				
0511.99.10	Cochineal, raw or simply prepared	5	A	10 %	
0511.99.20	Eggs and roes	5	A	FREE	
0511.99.30	Animal embryos and semen	5	A	FREE	
0511.99.40	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5	A	10 %	
0511.99.50	Natural sponges of animal origin	5	A	15 %	
0511.99.90	Other	-	A	FREE	
06	Live trees and other plants				
06.01	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS, OTHER THAN ROOTS OF HEADING 12.12.				
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A	FREE	
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A	FREE	
06.02	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.				
0602.10.00	Unrooted cuttings and slips	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	-	A	FREE	
0602.30.00	Rhododendrons and azaleas, grafted or not	0	A	FREE	
0602.40.00	Roses, grafted or not	0	A	FREE	
602.90	Other:				
0602.90.10	Mushroom spawn	0	A	FREE	
0602.90.90	Other	-	A	FREE	
06.03	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.				
0603.11.00	Roses	15	A	15 %	
0603.12.00	Camations	15	A	15 %	
0603.13.00	Orchids	15	A	15 %	
0603.14.00	Chrysanthemums	15	A	15 %	
0603.19.00	Other	15	E	15 %	
0603.19.00A	Only ginger lilies, bird-of-paradise flowers, calla lilies, lilies, sysoflia, gerberas, statice, astromerias, agapanthus, gladioli, anthurium and heliconias	15	A	15 %	
0603.90.00	Other	15	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
06.04	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDDS, AND GRASSES, MOSSES AND LICHENS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.				
0604.10.00	Mosses and lichens	15	E	15 %	
0604.91	Fresh:				
0604.91.10	Christmas trees	15	A	5 %	
0604.91.90	Other	15	A	15 %	
0604.91.90A	Only arrangements	15	E	15 %	
0604.99.00	Other	15	E	15 %	
07	Edible vegetables and certain roots and tubers				
07.01	POTATOES, FRESH OR CHILLED.				
0701.10.00	For sowing	0	A	FREE	
0701.90.00	Other	-	F	81 %	
0702.00.00	TOMATOES, FRESH OR CHILLED	-	F	15 %	
07.03	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES (WILD OR OTHERWISE), FRESH OR CHILLED.				
0703.10.00	Onions and shallots	-	F	72 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0703.20.00	Garlic	15	E	10 %	
0703.90.00	Leeks and other alliaceous vegetables	15	E	15 %	
07.04	CABBAGE, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE <i>BRASSICAS</i> , FRESH OR CHILLED.				
0704.10	Cauliflowers and headed broccoli:				
0704.10.10	Cauliflowers	15	E	15 %	
0704.10.20	Headed broccoli	15	E	15 %	
0704.20.00	Brussels sprouts	15	E	15 %	
0704.90	Other:				
0704.90.10	Savoy cabbage	30	E	30 %	
0704.90.90	Other	30	E	15 %	
07.05	LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM</i> SPP.), FRESH OR CHILLED.				
0705.11.00	Cabbage lettuce (head lettuce)	15	A	15 %	
0705.19.00	Other	15	A	30 %	
0705.21.00	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15	E	15 %	
0705.29.00	Other	15	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.06	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.				
0706.10	Carrots and turnips:				
0706.10.10	Carrots	15	E	30 %	
0706.10.20	Turnips	15	E	15 %	
0706.90	Other:				
0706.90.91	Salad beetroot	15	E	15 %	
0706.90.99	Other	15	E	15 %	
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	15	E	15 %	
07.08	LEGUMINOUS VEGETABLES (WILD OR OTHERWISE), SHELLED OR UNSHELLED, FRESH OR CHILLED.				
0708.10.00	Peas (<i>Pisum sativum</i>)	15	E	15 %	
0708.20.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	E	15 %	
0708.90.00	Other	15	E	15 %	
07.09	OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED.				
0709.20.00	Asparagus	15	E	15 %	
0709.30.00	Aubergines	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0709.40.00	Celery, other than celeriac	15	E	30 %	
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	15	E	15 %	
0709.59.00	Other	15	E	15 %	
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	15	E	15 %	
0709.60.00A	Only sweet peppers	15	E1	15 %	
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0709.90	Other:				
0709.90.10	Olives and capers	15	E	10 %	
0709.90.20	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	E	15 %	
0709.90.90	Other	15	E	15 %	
07.10	VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN.				
0710.10.00	Potatoes	-	F	30 %	
0710.21.00	Peas (<i>Pisum sativum</i>)	15	E	15 %	
0710.22.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	15	E	15 %	
0710.29	Other:				
0710.29.10	Green broad beans	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0710.29.90	Other	15	E	15 %	
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0710.40	Sweet corn:				
0710.40.10	Corn on the cob	15	E	15 %	
0710.40.20	In kernels	15	E	15 %	
0710.80	Other vegetables:				
0710.80.10	Olives	15	E	10 %	
0710.80.20	Capers	15	E	10 %	
0710.80.30	Onions	15	E	15 %	
0710.80.40	Fungi, mushrooms and truffles	15	E	15 %	
0710.80.50	Garlic	15	E	10 %	
0710.80.60	Tomatoes	15	E	15 %	
0710.80.91	Celery	15	E	15 %	
0710.80.92	Lettuces	15	E	15 %	
0710.80.93	Cabbage (Savoy cabbage or common cabbage)	15	E	15 %	
0710.80.94	Carrots	15	E	15 %	
0710.80.95	Beetroot	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0710.80.96	Headed broccoli.	15	E	15 %	
0710.80.97	Cauliflower	15	E	15 %	
0710.80.98	Brussels sprouts	15	E	15 %	
0710.80.99	Other	15	E	15 %	
0710.90.00	Mixtures of vegetables	15	E	15 %	
07.11	VEGETABLES, WILD OR OTHERWISE, PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.				
0711.20.00	Olives	0	A	10 %	
0711.40.00	Cucumbers and gherkins	15	E	FREE	
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	0	A	15 %	
0711.59.00	Other	0	A	15 %	
0711.90	Other vegetables; mixtures of vegetables:				
0711.90.11	Onions	-	F	15 %	
0711.90.12	Tomatoes	15	D	15 %	
0711.90.13	Garlic	15	D	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0711.90.14	Celery	15	D	15 %	
0711.90.15	Capers	0	A	10 %	
0711.90.19	Other	15	D	FREE	
0711.90.90	Other	15	D	FREE	
07.12	DRIED VEGETABLES, WILD OR OTHERWISE, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.				
0712.20.00	Onions	-	A	FREE	
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	5	E	FREE	
0712.32.00	Wood ears (<i>Auricularia</i> spp.)	5	E	FREE	
0712.33.00	Jelly fungi (<i>Tremella</i> spp.)	5	E	FREE	
0712.39.00	Other	5	E	FREE	
0712.90	Other vegetables; mixtures of vegetables:				
0712.90.10	Tomatoes	15	E	15 %	
0712.90.20	Powdered garlic	15	E	10 %	
0712.90.30	Potatoes, whether or not cut or sliced but not further prepared	15	E	10 %	
0712.90.90	Other	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.13	DRIED LEGUMINOUS VEGETABLES, WILD OR OTHERWISE, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.				
0713.10	Peas (<i>Pisum sativum</i>):				
0713.10.10	For sowing	0	A	FREE	
0713.10.90	Other	15	E	FREE	
0713.20	Chickpeas (garbanzos):				
0713.20.10	For sowing	10	E	FREE	
0713.20.90	Other	10	E	15 %	
0713.31	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.)				
0713.31.10	For sowing	15	E	FREE	
0713.31.20	Pink or pinto beans	15	E	15 %	
0713.31.90	Other	15	E	15 %	
0713.32	Small red (Adzuki) Beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)				
0713.32.10	For sowing	-	F	FREE	
0713.32.20	Pink or pinto beans	-	F	15 %	
0713.32.90	Other	-	F	15 %	
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0713.33.10	For sowing	-	A	FREE	
0713.33.20	Pink or pinto beans	-	F	15 %	
0713.33.30	Red beans	-	F	15 %	
0713.33.90	Other	-	F	15 %	
0713.39	Other:				
0713.39.10	For sowing	-	A	FREE	
0713.39.90	Other	15	E	15 %	
0713.39.90A	Only runner beans (<i>Phaseolus coccinius</i>) and lima beans (<i>Phaseolus lunatus</i>)	-	F	15 %	
0713.40	Lentils:				
0713.40.10	For sowing	15	E	FREE	
0713.40.90	Other	15	E	15 %	
0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>):				
0713.50.10	For sowing	15	E	FREE	
0713.50.20	Small broad beans	15	E	15 %	
0713.50.90	Other	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0713.90	Other:				
0713.90.10	For sowing	15	E	FREE	
0713.90.90	Other	15	E	15 %	
07.14	MANIOC (CASSAVA), ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.				
0714.10.00	Manioc (cassava)	15	A	15 %	
0714.20.00	Sweet potatoes	15	A	15 %	
0714.90	Other:				
0714.90.10	Yams	15	A	15 %	
0714.90.90	Other	15	A	15 %	
08	Edible fruit and nuts; peel of citrus fruit or melons				
08.01	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLS OR PEELED.				
0801.11.00	Dried	10	E	15 %	
0801.19	Other:				
0801.19.10	Shredded	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0801.19.90	Other	15	E	15 %	
0801.21	In shell:				
0801.21.10	Fresh	15	E	15 %	
0801.21.20	Dried	15	E	10 %	
0801.22	Shelled:				
0801.22.10	Fresh	15	E	15 %	
0801.22.20	Dried	15	E	10 %	
0801.31	In shell:				
0801.31.10	Fresh	15	E	10 %	
0801.31.20	Dried	15	E	10 %	
0801.32	Shelled:				
0801.32.10	Fresh	15	E	10 %	
0801.32.20	Dried	15	E	10 %	
08.02	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0802.11.00	In shell	0	A	10 %	
0802.12.00	Shelled	0	A	2 %	
0802.21.00	In shell	0	A	10 %	
0802.22.00	Shelled	0	A	10 %	
0802.31.00	In shell	15	E	5 %	
0802.32.00	Shelled	15	E	FREE	
0802.40	Chestnuts (<i>Castanea</i> spp.)				
0802.40.10	In shell	15	E	15 %	
0802.40.20	Shelled	15	E	10 %	
0802.50	Pistachios:				
0802.50.10	In shell	0	A	2 %	
0802.50.20	Shelled	0	A	2 %	
0802.60	Macadamia nuts				
0802.60.10	In shell	15	E	10 %	
0802.60.90	Shelled	15	E	10 %	
0802.90	Other:				
0802.90.10	In shell	15	E	10 %	
0802.90.20	Shelled	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08.03	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.				
0803.00.11	Fresh	15	E	15 %	
0803.00.12	Dried	15	E	10 %	
0803.00.21	Fresh	15	A	15 %	
0803.00.22	Dried	15	E	15 %	
08.04	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.				
0804.10	Dates:				
0804.10.10	Fresh	15	E	15 %	
0804.10.20	Dried	15	E	10 %	
0804.20	Figs:				
0804.20.10	Fresh	15	E	10 %	
0804.20.20	Dried	15	E	10 %	
0804.30	Pineapples:				
0804.30.10	Fresh	15	E	15 %	
0804.30.20	Dried	15	E	15 %	
0804.40	Avocados:				
0804.40.10	Fresh	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0804.40.20	Dried	15	E	15 %	
0804.50	Guavas, mangoes and mangosteens:				
0804.50.10	Fresh	15	E	15 %	
0804.50.20	Dried	15	E	10 %	
08.05	CITRUS FRUIT, FRESH OR DRIED.				
0805.10	Oranges:				
0805.10.10	Fresh	15	E	15 %	
0805.10.20	Dried	15	E	15 %	
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:				
0805.20.10	Fresh	15	E	15 %	
0805.20.20	Dried	15	E	15 %	
0805.40.10	Fresh	15	E	15 %	
0805.40.20	Dried	15	E	10 %	
0805.50	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)				
0805.50.10	Fresh	15	E	15 %	
0805.50.20	Dried	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0805.90	Other:				
0805.90.10	Fresh	15	E	15 %	
0805.90.20	Dried	15	E	15 %	
08.06	GRAPES, FRESH OR DRIED.				
0806.10.00	Fresh	15	A	FREE	
0806.20.00	Dried, including raisins	0	A	2 %	
08.07	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH.				
0807.11.00	Watermelons	15	E	15 %	
0807.19.00	Other	15	A	15 %	
0807.20.00	Papayas	15	E	15 %	
08.08	APPLES, PEARS AND QUINCES, FRESH.				
0808.10.00	Apples	25	A	2 %	
0808.20	Pears and quinces				
0808.20.10	Pears	15	C	5 %	
0808.20.20	Quinces	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08.09	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.				
0809.10.00	Apricots	15	E	10 %	
0809.20.00	Cherries	15	E	1 %	
0809.30.00	Peaches, including nectarines	15	D	2 %	
0809.40.00	Plums and sloes	15	H	FREE	
08.10	OTHER FRUIT, FRESH.				
0810.10.00	Strawberries	15	E	15 %	
0810.20	Raspberries, blackberries, mulberries and loganberries:				
0810.20.10	Raspberries	15	E	15 %	
0810.20.90	Other	15	E	15 %	
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15	E	15 %	
0810.50.00	Kiwifruit	15	E	15 %	
0810.60.00	Durians	15	E	10 %	
0810.90	Other:				
0810.90.10	Tropical	15	E	15 %	
0810.90.21	Black-, white- or redcurrants and gooseberries	15	E	15 %	
0810.90.29	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08.11	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0811.10.00	Strawberries	15	E	15 %	
0811.20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:				
0811.20.10	Containing added sugar or other sweetening matter	15	E	FREE	
0811.20.90	Other	15	E	15 %	
0811.90	Other:				
0811.90.11	Tropical	15	E	15 %	
0811.90.19	Other	15	E	10 %	
0811.90.21	Tropical	15	E	15 %	
0811.90.29	Other	15	E	10 %	
08.12	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.				
0812.10.00	Cherries	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0812.90	Other:				
0812.90.11	Strawberries	15	E	15 %	
0812.90.19	Other	15	E	10 %	
0812.90.20	Tropical	15	E	15 %	
08.13	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF DRIED FRUITS AND NUTS OF THIS CHAPTER.				
0813.10.00	Apricots	15	E	10 %	
0813.20.00	Plums	15	E	5 %	
0813.30.00	Apples	15	E	10 %	
0813.40.00	Other fruits	15	E	10 %	
0813.50	Mixtures of nuts or dried fruits of this Chapter				
0813.50.11	Of nuts	15	E	5 %	
0813.50.19	Other	15	E	5 %	
0813.50.21	In shell	15	E	5 %	
0813.50.29	Shelled	15	E	5 %	
0813.50.90	Other	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	15	E	15 %	
09	Coffee, tea, mate and spices				
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.				
0901.11.00	Not decaffeinated	30	A	30 %	
0901.12.00	Decaffeinated	30	A	30 %	
0901.21.00	Not decaffeinated	54	A	54 %	
0901.22.00	Decaffeinated	54	A	54 %	
0901.90	Other:				
0901.90.10	Coffee husks and skins	30	A	30 %	
0901.90.20	Coffee substitutes containing coffee	30	A	30 %	
0902	TEA, WHETHER OR NOT FLAVOURED.				
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E	15 %	
0902.20.00	Other green tea (not fermented)	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E	15 %	
0902.40.00	Other black tea (fermented) and other partly fermented tea	15	E	15 %	
0903.00.00	MATÉ.	15	E	15 %	
09.04	PEPPER OF THE GENUS <i>PIPER</i> , DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS <i>CAPSIUM</i> OR OF THE GENUS <i>PIMENTA</i> .				
0904.11.00	Neither crushed nor ground	10	E	FREE	
0904.12.00	Crushed or ground	5	E	10 %	
0904.20.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	10	E	10 %	
0904.20.00A	Only crushed or ground	5	E	10 %	
0905.00.00	VANILLA	10	E	FREE	
09.06	CINNAMON AND CINNAMON-TREE FLOWERS.				
0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	10	E	FREE	
0906.19.00	Other	10	E	FREE	
0906.20.00	Crushed or ground	10	E	15 %	
09.07	CLOVES (WHOLE FRUIT, CLOVES AND STEMS).				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0907.00.10	Neither crushed nor ground	10	E	FREE	
0907.00.20	Crushed or ground	10	E	15 %	
09.08	NUTMEG, MACE AND CARDAMOMS.				
0908.10	Nutmeg:				
0908.10.10	Neither crushed nor ground	10	E	FREE	
0908.10.20	Crushed or ground	10	E	15 %	
0908.20	Mace:				
0908.20.10	Neither crushed nor ground	10	E	FREE	
0908.20.20	Crushed or ground	10	E	15 %	
0908.30	Cardamoms:				
0908.30.10	Neither crushed nor ground	-	A	FREE	
0908.30.20	Crushed or ground	15	E	15 %	
0908.30.20A	Only grape cardamoms	10	E	15 %	
09.09	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.				
0909.10	Seeds of anise or badian				
0909.10.10	Neither crushed nor ground	10	E	10 %	
0909.10.20	Crushed or ground	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0909.20	Seeds of coriander:				
0909.20.10	Neither crushed nor ground	10	E	10 %	
0909.20.20	Crushed or ground	10	E	15 %	
0909.30	Seeds of cumin:				
0909.30.10	Neither crushed nor ground	5	E	FREE	
0909.30.20	Crushed or ground	5	E	FREE	
0909.40	Seeds of caraway:				
0909.40.10	Neither crushed nor ground	10	E	FREE	
0909.40.20	Crushed or ground	10	E	15 %	
0909.50	Seeds of fennel; juniper berries:				
0909.50.10	Neither crushed nor ground	10	E	FREE	
0909.50.20	Crushed or ground	10	E	15 %	
09.10	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.				
0910.10.10	Neither crushed nor ground	10	E	FREE	
0910.10.20	Crushed or ground	10	E	15 %	
0910.20	Saffron				
0910.20.10	Neither crushed nor ground	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0910.20.20	Crushed or ground	10	E	15 %	
0910.30	Turmeric:				
0910.30.10	Neither crushed nor ground	10	E	FREE	
0910.30.20	Crushed or ground	10	E	FREE	
0910.91	Mixtures referred to in Note 1 b) to this Chapter				
0910.91.10	Neither crushed nor ground	-	F	FREE	
0910.91.20	Crushed or ground	-	F	15 %	
910.99	Other:				
0910.99.10	Neither crushed nor ground	-	A	FREE	
0910.99.20	Crushed or ground	-	F	15 %	
0910.99.20A	Only thyme	10	E	15 %	
10	Cereals				
10.01	WHEAT AND MESLIN.				
1001.10.00	Durum wheat	0	A	FREE	
1001.90.00	Other	0	A	FREE	
1002.00.00	RYE.	0	A	10 %	
1003.00.00	BARLEY.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1004.00.00	OATS.	0	A	FREE	
10.05	MAIZE.				
1005.10.00	For sowing	0	A	FREE	
1005.9	Other:				
1005.90.10	Popping corn (<i>Zea mays everta</i>)	20	E	FREE	
1005.90.90	Other (maize, neither prepared nor ground)	-	F	40 %	
10.06	RICE.				
1006.10	Rice in the husk (paddy or rough)				
1006.10.10	For sowing	24	E	FREE	
1006.10.90	Other	-	F	90 %	
1006.20.00	Husked (brown) rice	-	F	90 %	
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed	-	F	90 %	
1006.40.00	Broken rice	-	F	90 %	
10.07	GRAIN SORGHUM.				
1007.00.10	For sowing	0	A	FREE	
1007.00.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
10.08	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.				
1008.10.00	Buckwheat	15	E	10 %	
1008.20.00	Millet	-	A	FREE	
1008.30.00	Canary seed	0	A	5 %	
1008.90.00	Other cereals	15	E	10 %	
11	Products of the milling industry; malt; starches; inulin; wheat gluten				
11.01	WHEAT OR MESLIN FLOUR.				
1101.00.10	Ordinary	-	F	10 %	
1101.00.20	Enriched	-	F	10 %	
11.02	CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN.				
1102.10.00	Rye flour	10	E	FREE	
1102.2	Maize (corn) flour				
1102.20.10	Pregelatinised	-	F	FREE	
1102.20.90	Other	-	F	10 %	
1102.90	Other:				
1102.90.10	Rice flour	-	F	15 %	
1102.90.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1102.90.90A	Rye flour only	10	E	10 %	
1102.90.90B	Oat flour only	10	E1	10 %	
11.03	CEREAL GROATS, MEAL AND PELLETS.				
1103.11.00	Of wheat	-	F	10 %	
1103.13	Of maize (corn):				
1103.13.10	Brewery grits	15	A	10 %	
1103.13.90	Other	-	F	15 %	
1103.13.90A	Only pregelatinised meal (for example: meal used as additive in the brewing industry)	15	A	15 %	
1103.19	Of other cereals:				
1103.19.10	Of oats	5	E	15 %	
1103.19.90	Other	15	E	15 %	
1103.19.90A	Only of rice	-	F	15 %	
1103.20	Pellets:				
1103.20.10	Of wheat	-	F	15 %	
1103.20.90	Of other cereals	5	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
11.04	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING 10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND.				
1104.12.00	Of oats	10	E1	5 %	
1104.19	Of other cereals:				
1104.19.10	Of barley	10	A	10 %	
1104.19.90	Other	10	C	15 %	
1104.22.00	Of oats	10	E	10 %	
1104.22.00A	Hulled only	0	A	10 %	
1104.23	Of maize (corn):				
1104.23.10	Of popping corn (<i>Zea mays everta</i>)	-	F	15 %	
1104.23.20	Other, sliced or kibbled	-	F	40 %	
1104.23.90	Other	-	F	40 %	
1104.29	Of other cereals:				
1104.29.10	Of barley	10	A	10 %	
1104.29.90	Other	10	C	15 %	
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
11.05	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.				
1105.10.00	Flour, meal and powder	0	A	FREE	
1105.20.00	Flakes, granules and pellets	0	A	15 %	
1105.20.00A	Pellets only	10	E	15 %	
11.06	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8.				
1106.10.00	Of the dried leguminous vegetables of heading 07.13	10	E	10 %	
1106.20.00	Of sago or of the roots or tubers of heading 07.14	10	E	10 %	
1106.30.00	Of the products of Chapter 8	10	E	10 %	
11.07	MALT (OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED.				
1107.10.10	Neither crushed nor ground	0	A	FREE	
1107.10.20	Crushed or ground	0	A	5 %	
1107.20	Roasted:				
1107.20.10	Neither crushed nor ground	0	A	FREE	
1107.20.20	Crushed or ground	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
11.08	STARCHES; INULIN.				
1108.11.00	Wheat starch	10	E	5 %	
1108.12.00	Maize (corn) starch	0	A	FREE	
1108.13.00	Potato starch	0	A	15 %	
1108.14.00	Manioc (cassava) starch	10	E	15 %	
1108.19	Other starches:				
1108.19.10	Sweet potato	10	E	15 %	
1108.19.90	Other	10	E	15 %	
1108.20.00	Inulin	10	E	15 %	
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED.	0	A	FREE	
12	Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw				
12.01	SOYA BEANS, WHETHER OR NOT BROKEN.				
1201.00.10	For sowing	0	A	FREE	
1201.00.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.02	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.				
1202.1	In shell:				
1202.10.10	For sowing	0	A	FREE	
1202.10.90	Other	10	E	FREE	
1202.20	Shelled, whether or not broken:				
1202.20.10	For sowing	0	A	FREE	
1202.20.90	Other	10	E	5 %	
1203.00.00	COPRA	5	A	15 %	
12.04	LINSEED, WHETHER OR NOT BROKEN.				
1204.00.10	For sowing	0	A	FREE	
1204.00.90	Other	0	A	15 %	
12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.				
1205.10.00	Low erucic acid rape or colza seeds	0	A	15 %	
1205.90	Other:				
1205.90.10	For sowing	0	A	FREE	
1205.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.06	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.				
1206.00.10	For sowing	0	A	FREE	
1206.00.90	Other	0	A	15 %	
12.07	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.				
1207.20	Cotton seeds:				
1207.20.10	For sowing	0	A	FREE	
1207.20.90	Other	0	A	5 %	
1207.40	Sesamum seeds:				
1207.40.10	For sowing	0	A	FREE	
1207.40.90	Other	0	A	FREE	
1207.50	Mustard seeds:				
1207.50.10	For sowing	0	A	FREE	
1207.50.90	Other	0	A	FREE	
1207.91.00	Poppy seeds:	0	A	5 %	
1207.99	Other:				
1207.99.11	Shea nuts (karite nuts)	5	A	FREE	
1207.99.19	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1207.99.90	Other	5	A	5 %	
1207.99.90A	Only castor oil and safflower seeds	0	A	5 %	
1207.99.90B	Only palm nuts and kernels	5	E	5 %	
12.08	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.				
1208.10.00	Of soya beans	-	F	15 %	
1208.90	Other:				
1208.90.10	Of cotton seeds	15	E	15 %	
1208.90.20	Of ground-nut seeds	15	E	15 %	
1208.90.30	Of castor oil seeds	15	E	15 %	
1208.90.40	Of linseed	15	E	15 %	
1208.90.50	Of other edible oil seeds and oleaginous fruits	15	E	15 %	
1208.90.90	Other	15	E	10 %	
12.09	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.				
1209.10.00	Sugar beet seed	0	A	FREE	
1209.21.00	Lucerne (alfalfa) Seed	0	A	FREE	
1209.22.00	Clover (<i>Trifolium</i> spp.) seed	0	A	FREE	
1209.23.00	Fescue seed	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	0	A	FREE	
1209.25.00	Ryegrass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	0	A	FREE	
1209.29	Other:				
1209.29.10	Beetroot seeds	0	A	FREE	
1209.29.90	Other	0	A	FREE	
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	0	A	FREE	
1209.91.00	Vegetable seeds	0	A	FREE	
1209.99.00	Other	0	A	FREE	
12.10	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.				
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	0	A	FREE	
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	0	A	FREE	
12.11	PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED.				
1211.20.00	Ginseng roots	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1211.30.00	Coca leaves	0	A	15 %	
1211.40.00	Poppy straw	0	A	15 %	
1211.90	Other:				
1211.90.10	Naranjillas (<i>Solanum quitoense</i>)	0	A	15 %	
1211.90.20	Other plants, parts of plants, seeds and fruits of a kind used in pharmacy	0	A	5 %	
1211.90.90	Other	0	A	15 %	
12.12	LOCUST BEANS, SEaweeds AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>CICHORIUM INTYBUS SATIVUM</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1212.20.10	For consumption	0	A	15 %	
1212.20.20	Of a kind used primarily in pharmaceutical, cosmetic or similar preparations	0	A	FREE	
1212.20.90	Other	0	A	10 %	
1212.91.00	Sugar beet	0	A	15 %	
1212.99	Other:				
1212.99.10	Chicory roots	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1212.99.20	Sugar cane	10	E	15 %	
1212.99.90	Other	0	A	15 %	
12.13	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS.				
1213.00.10	Straw	15	C	15 %	
1213.00.20	Rice husks	15	C	15 %	
1213.00.30	Maize husks	15	C	15 %	
1213.00.90	Other	15	C	15 %	
12.14	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS.				
1214.10.00	Lucerne (alfalfa) meal and pellets	5	C	FREE	
1214.90.00	Other	15	C	15 %	
13	Gums, resins and other vegetable saps and extracts				
13.01	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BAL.SAMS).				
1301.20.00	Gum Arabic	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1301.90	Other				
1301.90.10	Natural balsams	0	A	15 %	
1301.90.20	Cannabis resin and other narcotics	0	A	15 %	
1301.90.90	Other	0	A	FREE	
13.02	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.				
1302.11	Opium				
1302.11.10	Raw opium	0	A	15 %	
1302.11.20	For medical use	0	A	FREE	
1302.11.90	Other	0	A	15 %	
1302.12.00	Of liquorice	0	A	10 %	
1302.13.00	Of hops	0	A	FREE	
1302.19	Other:				
1302.19.10	For medicinal use (subject to approval of the Ministry of Health and compliance with other regulations)	0	A	5 %	
1302.19.20	Extract and tinctures of cannabis	0	A	15 %	
1302.19.30	Concentrates of poppy straw and other narcotics	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1302.19.40	Sleep-inducing substances	0	A	15 %	
1302.19.50	For the preparation of insecticides and fungicides	0	A	FREE	
1302.19.60	Vanilla oleoresin or extract	0	A	FREE	
1302.19.90	Other	0	A	FREE	
1302.20.00	Pectic substances, pectinates and pectates	0	A	FREE	
1302.31.00	Agar-Agar	0	A	FREE	
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A	FREE	
1302.39.00	Other	0	A	FREE	
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included				
14.01	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).				
1401.10.00	Bamboo	5	C	FREE	
1401.20.00	Rattans	0	A	FREE	
1401.90.10	Osier	0	A	FREE	
1401.90.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1404.20.00	Cotton linters	0	A	FREE	
1404.90.10	Tagua	15	E	15 %	
1404.90.91	Kapok	0	A	10 %	
1404.90.92	Vegetable hair and other padding materials	0	A	10 %	
1404.90.93	Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>)	15	C	FREE	
1404.90.94	Annatto, neither crushed nor ground	15	E	10 %	
1404.90.95	Annatto, crushed or ground	15	E	15 %	
1404.90.96	Other vegetable products used for dyeing	5	E	FREE	
1404.90.99	Other	15	E	15 %	
1404.90.99A	Only vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer, with or without supporting material (other than kapok and vegetable hair)	0	A	15 %	
1404.90.99B	Only vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles (other than broomcorn)	15	C	15 %	
15	Animal or vegetable fats and oils; their cleavage products; prepared edible fats; animal or vegetable waxes				
15.01	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1501.00.10	Pig fat (including lard)	-	F	15 %	
1501.00.20	Poultry fats	-	F	FREE	
15.02	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03.				
1502.00.10	Fat (tallow) of bovine animals	0	A	15 %	
1502.00.90	Other	0	A	FREE	
15.03	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED.				
1503.00.10	Inedible solar stearin	-	F	10 %	
1503.00.20	Edible lard oil and solar stearin	-	F	15 %	
1503.00.30	Tallow oil	0	A	15 %	
1503.00.40	Oleomargarine	0	A	15 %	
1503.00.90	Other	0	A	30 %	
15.04	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1504.10.00	Fish-liver oils and their fractions	0	A	10 %	
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1504.30	Fats and oils and their fractions, of marine mammals:				
1504.30.10	Sperm oil	0	A	15 %	
1504.30.90	Other	0	A	10 %	
15.05	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).				
1505.00.10	Wool grease, crude	0	A	FREE	
1505.00.90	Other	0	A	FREE	
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	-	F	FREE	
15.07	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1507.10.00	Crude oil, whether or not degummed	-	F	FREE	
1507.90.00	Other	-	F	20 %	
15.08	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1508.10.00	Crude oil	-	F	10 %	
1508.90.00	Other	-	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1509.10.00	Virgin	10	A	10 %	
1509.90.00	Other	10	A	10 %	
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09.	15	A	10 %	
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1511.10.00	Crude oil	-	F	20 %	
1511.90.00	Other	-	F	20 %	
15.12	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1512.11.00	Crude oils	-	F	10 %	
1512.19.00	Other	-	F	30 %	
1512.21.00	Crude oil, whether or not gossypol has been removed	-	F	10 %	
1512.29.00	Other	-	F	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1513.11.00	Crude oil	-	F	10 %	
1513.19.00	Other	-	F	30 %	
1513.21.00	Crude oils	-	F	20 %	
1513.29.00	Other	-	F	20 %	
15.14	RAPE, COLZA OR MUSTARD OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1514.11.00	Crude oil	-	F	10 %	
1514.19.00	Other	-	F	10 %	
1514.91.00	Crude oil	-	F	10 %	
1514.99.00	Other	-	F	10 %	
15.15	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1515.11.00	Crude oil	-	F	10 %	
1515.19.00	Other	-	F	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1515.21.00	Crude oil	-	F	FREE	
1515.29.00	Other	-	F	30 %	
1515.30	Castor oil and its fractions:				
1515.30.10	Crude oil	5	E	FREE	
1515.30.90	Other	5	E	10 %	
1515.50	Sesame oil and its fractions:				
1515.50.10	Crude oil	-	F	10 %	
1515.50.90	Other	-	F	10 %	
1515.90	Other:				
1515.90.10	Jojoba oil and its fractions	5	E	10 %	
1515.90.30	Tung oil and its fractions	5	E	10 %	
1515.90.41	Crude	-	F	10 %	
1515.90.49	Other	-	F	30 %	
1515.90.90	Other	-	F	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.				
1516.10.00	Animal fats and oils and their fractions	-	F	15 %	
1516.20.10	Hydrogenated vegetable oils used in the food industry	-	F	10 %	
1516.20.20	Hydrogenated castor oil	-	F	FREE	
1516.20.90	Other	-	F	15 %	
15.17	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OF CHAPTER 15.16 AND THEIR FRACTIONS.				
1517.10.00	Margarine, excluding liquid margarine	-	F	20 %	
1517.90	Other:				
1517.90.10	Mixtures of vegetable oils	-	F	30 %	
1517.90.90	Other	-	F	30 %	
1517.90.90A	Only preparations based on hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for bakery products	0	A	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
15.18	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1518.00.11	Linoxyn	5	E	FREE	
1518.00.12	Of linseed	5	E	FREE	
1518.00.13	Dehydrated vegetable oils, powdered	5	E	FREE	
1518.00.19	Other	-	A	FREE	
1518.00.91	Cooking oils used in the preparation of animal feed	5	E	15 %	
1518.00.99	Other	5	E	15 %	
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.	-	F	FREE	
15.21	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED.				
1521.10.00	Vegetable waxes	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1521.90	Other:				
1521.90.10	Beeswax	5	E	FREE	
1521.90.90	Other	5	E	FREE	
15.22	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES.				
1522.00.10	Degras	10	E	15 %	
1522.00.20	Residues from the treatment of vegetable oils	10	E	15 %	
1522.00.90	Other	10	E	10 %	
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates				
16.01	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.				
1601.00.11	In airtight containers or vacuum packed	-	F	30 %	
1601.00.19	Other	-	F	30 %	
1601.00.21	In airtight containers or vacuum packed	-	F	30 %	
1601.00.29	Other	-	F	30 %	
1601.00.31	In airtight containers or vacuum packed	-	F	30 %	
1601.00.39	Other	-	F	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1601.00.41	In airtight containers or vacuum packed	-	F	30 %	
1601.00.49	Other	-	F	30 %	
1601.00.91	In airtight containers or vacuum packed	-	F	30 %	
1601.00.99	Other	-	F	30 %	
16.02	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.				
1602.10.00	Homogenised preparations	-	F	10 %	
1602.20	Of liver of any animal:				
1602.20.10	Goose or duck liver pâté	-	F	10 %	
1602.20.91	In airtight containers or vacuum packed	-	F	15 %	
1602.20.99	Other	-	F	15 %	
1602.31	Of turkeys:				
1602.31.10	In airtight containers or vacuum packed	-	F	15 %	
1602.31.90	Other	-	F	15 %	
1602.32	Of fowls of the species <i>Gallus domesticus</i> :				
1602.32.10	In airtight containers or vacuum packed	-	F	15 %	
1602.32.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.39	Other:				
1602.39.10	In airtight containers or vacuum packed	-	F	15 %	
1602.39.90	Other	-	F	15 %	
1602.41	Hams and cuts thereof:				
1602.41.11	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.41.19	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.41.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.42	Shoulders and cuts thereof:				
1602.42.10	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.42.90	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.49	Other, including mixtures:				
1602.49.11	Pork paté (devilled ham)	40	Q	10 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.12	Preserved hams in containers holding less than 1 kg	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.13	Preserved hams in containers holding 1 kg or more	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.14	Bacon, whether or not containing lean meat	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.15	Pig tails, snouts, trotters and ears	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.19	Other	5	E	70 %	
1602.49.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.90A	Only dried, cooked and pressed pigskin	5	E	30 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.50	Of bovine animals:				
1602.50.10	In airtight containers or vacuum packed	-	F	10 %	
1602.50.90	Other	-	F	10 %	
1602.90	Other, including preparations of blood of any animal:				
1602.90.11	Preparations of blood of any animal	-	F	10 %	
1602.90.19	Other	-	F	10 %	
1602.90.90	Other	-	F	10 %	
16.03	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES.				
1603.00.10	Of meat	15	C	10 %	
1603.00.20	Of fish	15	C	15 %	
1603.00.90	Other	15	C	15 %	
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.				
1604.11	Salmon				
1604.11.10	In airtight containers or vacuum packed	15	E	5 %	
1604.11.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1604.12	Herrings:				
1604.12.10	In airtight containers or vacuum packed	15	E	5 %	
1604.12.90	Other	15	E	10 %	
1604.13	Sardines, sardinella and brisling or sprats:				
1604.13.10	In airtight containers or vacuum packed	15	E	5 %	
1604.13.90	Other	15	E	5 %	
1604.14	Tunas, skipjack and bonito (<i>Sarda</i> spp.):				
1604.14.10	In airtight containers or vacuum packed	15	E	5 %	
1604.14.90	Other	15	E	10 %	
1604.15	Mackerel:				
1604.15.10	In airtight containers or vacuum packed	15	E	5 %	
1604.15.90	Other	15	E	10 %	
1604.16	Anchovies:				
1604.16.10	In airtight containers or vacuum packed	15	E	5 %	
1604.16.90	Other	15	E	10 %	
1604.19	Other:				
1604.19.10	Cod, in airtight containers or vacuum packed	15	E	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1604.19.20	Other fish, in airtight containers or vacuum packed	15	E	5 %	
1604.19.90	Other	15	E	10 %	
1604.20	Other prepared or preserved fish:				
1604.20.10	Homogenised preparations for infant use	15	E	10 %	
1604.20.20	Other preparations, not in airtight containers or vacuum packed	15	E	15 %	
1604.20.91	Tuna	15	E	5 %	
1604.20.92	Cod	15	E	5 %	
1604.20.93	Salmon	15	E	5 %	
1604.20.94	Sardines	15	E	5 %	
1604.20.99	Other	15	E	5 %	
1604.30	Caviar and caviar substitutes:				
1604.30.10	In airtight containers or vacuum packed	15	E	10 %	
1604.30.90	Other	15	E	15 %	
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.				
1605.10.00	Crabs, except <i>Macrura</i>	15	E	15 %	
1605.20.00	Shrimps and prawns, and other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1605.30.00	Lobsters	15	E	15 %	
1605.40.00	Other crustaceans	15	E	15 %	
1605.90.00	Other	15	E	10 %	
17	Sugars and sugar confectionery				
17.01	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.				
1701.11.00	Cane sugar	-	F	144 %	
1701.12.00	Beet sugar	-	F	30 %	
1701.91	Containing added flavouring or colouring matter:				
1701.91.10	Sugar candy	-	F	15 %	
1701.91.90	Other	-	F	30 %	
1701.99	Other:				
1701.99.10	Sugar candy	-	F	15 %	
1701.99.90	Other	-	F	144 %	
17.02	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1702.11.00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A	FREE	
1702.19.00	Other	0	A	FREE	
1702.20	Maple sugar and maple syrup:				
1702.20.10	Maple sugar	-	F	15 %	
1702.20.20	Maple syrup	-	F	15 %	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:				
1702.30.10	Commercial glucose, not powdered	-	A	FREE	
1702.30.20	Glucose syrup	0	A	FREE	
1702.30.90	Other	-	F	15 %	
1702.30.90A	Only chemically pure glucose	0	A	15 %	
1702.40	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:				
1702.40.10	Commercial glucose, not powdered	-	F	FREE	
1702.40.20	Glucose syrup	-	F	FREE	
1702.40.90	Other	-	F	15 %	
1702.50.00	Chemically pure fructose	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:				
1702.60.10	Fructose or levulose, in solid form	-	F	FREE	
1702.60.90	Other	-	F	FREE	
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:				
1702.90.11	Chemically pure maltose	40	E1	15 %	
1702.90.12	Maltodextrine	-	F	FREE	
1702.90.19	Other	-	F	15 %	
1702.90.21	Single	-	F	15 %	
1702.90.29	Other	-	F	15 %	
1702.90.30	Cane honey	-	F	15 %	
1702.90.40	Maple honey	-	F	15 %	
1702.90.50	Caramel named "colouring"	-	F	FREE	
1702.90.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
17.03	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.				
1703.10	Cane molasses:				
1703.10.10	Edible	-	F	15 %	
1703.10.90	Other	-	F	15 %	
1703.90	Other:				
1703.90.10	Edible	-	F	15 %	
1703.90.90	Other	-	F	15 %	
17.04	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.				
1704.10.00	Chewing gum, whether or not sugar-coated	-	F	15 %	
1704.90	Other:				
1704.90.10	Candies, caramels, gums containing sugar and boiled sweets	-	F	15 %	
1704.90.20	Nougat	-	F	15 %	
1704.90.30	Popcorn or toasted maize coated with sugar or honey	-	F	15 %	
1704.90.40	Throat lozenges or cough drops consisting essentially of sugar and medicinal flavouring substances	-	F	5 %	
1704.90.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
18	Cocoa and cocoa preparations				
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.	15	E	15 %	
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.	15	E	15 %	
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED.				
1803.10.00	Not defatted	10	E	10 %	
1803.20.00	Wholly or partly defatted	10	E	10 %	
1804.00.00	COCOA BUTTER, FAT AND OIL.	10	E	10 %	
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	-	F	FREE	
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.				
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	-	F	15 %	
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings holding more than 2 kg	15	H	15 %	
1806.20.00A	Only liquid preparations based on maize syrup and partially hydrogenated palm oil of a kind used for decorating and filling pastry products	0	A	15 %	
1806.31	Filled:				
1806.31.10	Boiled sweets	15	H	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1806.31.90	Other	15	H	5 %	
1806.32	Not filled:				
1806.32.10	Hard caramels coated with chocolate	15	H	5 %	
1806.32.20	Boiled sweets and pastilles	15	H	5 %	
1806.32.30	Dietetic products containing 50 % or more by weight of cocoa	15	H	5 %	
1806.32.90	Other	15	H	5 %	
1806.90	Other:				
1806.90.10	Dietetic preparations containing 50 % or more by weight of cocoa	15	H	10 %	
1806.90.20	Other dietetic preparations in powder form	15	H	5 %	
1806.90.90	Other	15	H	15 %	
19	Preparations of cereals, flour, starch or milk; pastrycooks' products				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF PRODUCTS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1901.10	Preparations for infant use, put up for retail sale:				
1901.10.11	Infant milk formula	0	A	FREE	
1901.10.19	Other	0	A	5 %	
1901.10.20	Dietetic preparations with a basis of cereals, flours or starches containing milk, milk derivatives or eggs	10	H	5 %	
1901.10.30	Cereal preparations not containing milk or egg	10	H	10 %	
1901.10.90	Other	10	H	5 %	
1901.10.90A	Only preparations for infant use ("baby milk formula"), other than those included in tariff subdivision 1901.10.11	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05:				
1901.20.10	Mazarina (corn meal)	-	F	15 %	
1901.20.20	Manioc flour	-	F	15 %	
1901.20.91	Not containing added sugar or other sweetening matter	-	F	FREE	
1901.20.99	Other	-	F	15 %	
1901.90	Other:				
1901.90.10	Malt extract	0	A	FREE	
1901.90.21	Based on cereals, flours or starches containing eggs or milk or other dairy products	-	F	5 %	
1901.90.22	Cereal-based dietary preparation, not containing milk, other dairy products or egg	-	F	10 %	
1901.90.23	Modified milk and preparations based on natural milk constituents	-	F	30 %	
1901.90.29	Other	-	F	15 %	
1901.90.40	Malted milk	30	E	10 %	
1901.90.50	Ice cream powders	30	E	FREE	
1901.90.61	Not containing added sugar or other sweetener	30	E	15 %	
1901.90.69	Other	30	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1901.90.90	Other	30	E	15 %	
1901.90.90A	Exclusively modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A	15 %	
19.02	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELONI; COUSCOUS, WHETHER OR NOT PREPARED.				
1902.11.00	Containing egg	15	H	15 %	
1902.19.00	Other	-	F	15 %	
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared:				
1902.20.11	Of sausage, meat or meat offal	15	A	15 %	
1902.20.12	Of fish	15	A	15 %	
1902.20.19	Other	15	A	15 %	
1902.20.90	Other	15	A	15 %	
1902.30.00	Other edible pasta	15	H	15 %	
1902.40	Couscous:				
1902.40.10	Uncooked pasta, not stuffed or otherwise prepared	15	E	15 %	
1902.40.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED WITH STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR SIMILAR FORMS.	15	E	15 %	
19.04	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRECOOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1904.10.10	Popcorn	-	F	15 %	
1904.10.21	With added sugar or other sweetener	-	F	15 %	
1904.10.22	Grape-Nuts in containers with a net content of at least 4 pounds	-	F	FREE	
1904.10.23	Corn (maize) flakes, cones and the like, obtained by swelling or roasting	-	F	15 %	
1904.10.24	Other maize (corn) snacks, whether or not cheese flavoured	-	F	15 %	
1904.10.29	Other	-	F	15 %	
1904.10.90	Other	-	F	15 %	
1904.10.90A	Exclusively rice flour pellets	15	A	15 %	
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1904.20.10	Flakes, cones and the like obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted or swelled maize (corn) flakes	-	F	15 %	
1904.20.20	Other maize (corn) snacks, whether or not cheese flavoured	-	F	15 %	
1904.20.90	Other	-	F	15 %	
1904.30.00	Bulgur wheat	15	E	15 %	
1904.90.00	Other	-	F	15 %	
19.05	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERY PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.				
1905.10.00	Crispbread (also known as knäckebröt)	15	E	15 %	
1905.20.00	Gingerbread and the like	15	E	10 %	
1905.31.00	Sweet biscuits (with added sweetener)	-	F	15 %	
1905.32.00	Waffles and wafers, whether or not filled	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1905.40	Rusks, toasted bread and similar toasted products:				
1905.40.10	Without added sugar, honey, eggs, fats, cheese, fruit or nuts	-	F	15 %	
1905.40.90	Other	-	F	10 %	
1905.90	Other:				
1905.90.10	Communion wafers	-	F	FREE	
1905.90.21	Bread and ship's biscuits	-	F	10 %	
1905.90.29	Other	-	F	15 %	
1905.90.30	Salty biscuits (crackers)	-	F	15 %	
1905.90.40	Other biscuits	-	F	15 %	
1905.90.50	Maize (corn) snacks, whether or not cheese flavoured	-	F	15 %	
1905.90.60	Other frozen bakery products	-	F	10 %	
1905.90.90	Other	-	F	10 %	