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**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20	Preparations of vegetables, fruit, nuts or other parts of plants				
20.01	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID.				
2001.10.00	Cucumbers and Gherkins	15	E	FREE	
2001.90	Other:				
2001.90.10	Olives, including stuffed	15	E	10 %	
2001.90.20	Capers	15	E	10 %	
2001.90.30	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	15	E	15 %	
2001.90.41	Sweet	15	E	FREE	
2001.90.49	Other	15	E	10 %	
2001.90.50	Tomatoes	15	E	15 %	
2001.90.61	Of tropical fruits	15	E	15 %	
2001.90.62	Of non-tropical fruits	15	E	15 %	
2001.90.63	Onions	15	E	15 %	
2001.90.69	Other	15	E	15 %	
2001.90.70	Mixed vegetable pickles	15	E	FREE	
2001.90.80	Piccallilies	15	E	15 %	
2001.90.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.02	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR IN ACETIC ACID.				
2002.10.00	Tomatoes, whole or in pieces	15	C	15 %	
2002.90	Other:				
2002.90.11	Purées	81	E	81 %	
2002.90.12	Uncooked paste or pulp	81	E	81 %	
2002.90.19	Other	81	E	81 %	
2002.90.19A	Exclusively tomato concentrate	-	F	81 %	
2002.90.21	Juice	81	E	25 %	
2002.90.29	Other	81	E	25 %	
2002.90.29A	Exclusively tomato concentrate	-	F	25 %	
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID.				
2003.10.00	Mushrooms of the genus <i>Agaricus</i>	10	E	FREE	
2003.20.00	Truffles	15	A	10 %	
2003.90.00	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.04	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2004.10	Potatoes:				
2004.10.10	Preparations of sliced and precooked potatoes, in containers holding less than one kilogram	40	H	20 %	
2004.10.20	Preparations of sliced and precooked potatoes, in containers holding at least one kilogram	40	H	20 %	
2004.10.30	Preparations of potatoes peeled, mashed and precooked (hash browns)	40	H	20 %	
2004.10.90	Other	40	H	20 %	
2004.90	Other vegetables and mixtures of vegetables:				
2004.90.11	Peas:	15	H	10 %	
2004.90.12	String beans, unshelled	15	H	15 %	
2004.90.19	Other	15	H	15 %	
2004.90.21	Onions and shallots	15	H	15 %	
2004.90.22	Garlic	15	H	15 %	
2004.90.29	Other	15	H	15 %	
2004.90.31	Broccoli	15	H	15 %	
2004.90.32	Cauliflowers	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2004.90.33	Brussels sprouts	15	H	15 %	
2004.90.34	Cabbages	15	H	15 %	
2004.90.39	Other	15	H	15 %	
2004.90.40	Lettuces	15	H	15 %	
2004.90.51	Carrots	15	H	15 %	
2004.90.52	Salad beets	15	H	15 %	
2004.90.59	Other	15	H	15 %	
2004.90.60	Peppers	15	H	FREE	
2004.90.71	Olives	15	H	10 %	
2004.90.72	Capers	15	H	10 %	
2004.90.81	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	15	H	15 %	
2004.90.82	Asparagus	15	H	10 %	
2004.90.89	Other	15	H	15 %	
2004.90.91	Olives, whether or not stuffed, with peppers or capers	15	H	10 %	
2004.90.92	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with peppers	15	H	15 %	
2004.90.99	Other	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.05	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2005.10	Homogenised vegetables:				
2005.10.10	Packaged in containers holding not more than 170,25 g (6 ounces)	15	E	10 %	
2005.10.90	Other	15	E	10 %	
2005.20	Potatoes:				
2005.20.10	Potato chips	-	F	15 %	
2005.20.20	Flour, meal or flakes	-	F	15 %	
2005.20.90	Other	-	F	54 %	
2005.40.00	Peas ( <i>Pisum sativum</i> )	15	E	10 %	
2005.51	Beans, shelled:				
2005.51.10	Prepared with meat, offal or sausages	-	F	15 %	
2005.51.20	Pork and beans	-	F	5 %	
2005.51.90	Other	-	F	15 %	
2005.59.00	Other	-	F	15 %	
2005.60.00	Asparagus	15	E	10 %	
2005.70.00	Olives	15	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2005.80.00	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	-	F	15 %	
2005.91.00	Bamboo shoots	15	E	15 %	
2005.99	Other:				
2005.99.11	Onions	15	E	15 %	
2005.99.12	Garlic	15	E	15 %	
2005.99.19	Other	15	E	15 %	
2005.99.20	Cabbages, cauliflower, kohlrabi, kale and other products of the genus <i>Brassica</i> , unmixed	15	E	15 %	
2005.99.31	Carrots	15	E	15 %	
2005.99.32	Salad beets	15	E	15 %	
2005.99.39	Other	15	E	15 %	
2005.99.40	Peppers	15	E	Free	
2005.99.50	Capers	15	E	10 %	
2005.99.60	Unmixed leguminous plants (other)	15	E	15 %	
2005.99.70	Unmixed vegetables (other)	15	E	15 %	
2005.99.80	Sauerkraut	15	E	15 %	
2005.99.91	Olives (whether or not stuffed) with capers	15	E	10 %	
2005.99.92	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with peppers	15	E	15 %	
2005.99.99	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.06	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS, FRUIT PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACÉ OR CRYSTALLISED).				
2006.00.11	Strawberries	-	F	15 %	
2006.00.19	Other	-	F	15 %	
2006.00.90	Other	-	F	15 %	
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PURÉE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2007.10.00	Homogenised preparations	-	F	15 %	
2007.91.00	Of citrus fruit	-	F	15 %	
2007.99	Other:				
2007.99.10	Of strawberries	15	E	15 %	
2007.99.90	Other	15	E	15 %	
2007.99.90A	Exclusively pear, apple, apricot or peach pastes for industrial transformation, packaged in containers with a net content of 5 kg or more	0	A	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20.08	FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2008.11	Peanuts:				
2008.11.10	Roasted	15	E	15 %	
2008.11.20	Peanut butter	15	E	15 %	
2008.11.90	Other	15	E	15 %	
2008.19	Other, including mixtures:				
2008.19.11	Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight	15	E	15 %	
2008.19.12	Mixtures, in which groundnuts are the main ingredient by weight	15	E	15 %	
2008.19.13	Almond butter	15	E	FREE	
2008.19.19	Other	15	E	15 %	
2008.19.21	Of toasted almonds, with no added sugar or other sweetener	15	E	FREE	
2008.19.22	Of sesame seeds, toasted	15	E	10 %	
2008.19.29	Other	15	E	15 %	
2008.19.90	Other	15	E	15 %	
2008.20.00	Pineapples	-	F	15 %	

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2008.30.00	Citrus fruit	15	H	15 %	
2008.40.00	Pears	15	E	FREE	
2008.50.00	Apricots	15	E	FREE	
2008.60.00	Cherries	15	E	FREE	
2008.70.00	- Peaches, including nectarines	15	E	FREE	
2008.80.00	Strawberries	-	F	15 %	
2008.91.00	Palm hearts	15	E	15 %	
2008.92	Mixtures:				
2008.92.11	Packaged in containers with a net content of at least 50 pounds	-	F	FREE	
2008.92.19	Other	-	F	15 %	
2008.92.90	Other	-	F	15 %	
2008.99	Other:				
2008.99.11	Corn cobs, frozen	-	F	15 %	
2008.99.19	Other	-	F	15 %	
2008.99.21	Sweet potatoes	-	F	15 %	
2008.99.22	Yams	-	F	15 %	
2008.99.23	Manioc (cassava root)	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2008.99.29	Other	-	F	15 %	
2008.99.30	Other, of tropical fruits	-	F	15 %	
2008.99.40	Other, of non-tropical fruits	-	F	15 %	
2008.99.90	Other	-	F	15 %	
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE (INCLUDING WILD VEGETABLE) JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2009.11.00	Frozen	-	F	15 %	
2009.12.00	Not frozen, with a Brix value not exceeding 20	-	F	15 %	
2009.19.00	Other	-	F	15 %	
2009.21.00	With a Brix value not exceeding 20	-	F	15 %	
2009.29.00	Other	-	F	15 %	
2009.31.00	With a Brix value not exceeding 20	-	F	15 %	
2009.39.00	Other	-	F	15 %	
2009.41.00	With a Brix value not exceeding 20	-	F	15 %	
2009.49.00	Other	-	F	15 %	
2009.50.00	Tomato juice	-	F	15 %	
2009.61.00	With a Brix value not exceeding 30	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.69	Other:				
2009.69.10	Concentrate, whether or not powdered	-	A	FREE	
2009.69.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	-	F	15 %	
2009.69.20A	Exclusively grape must	0	A	15 %	
2009.69.90	Other	-	F	15 %	
2009.69.90A	Exclusively grape must	0	A	15 %	
2009.71.00	With a Brix value not exceeding 20	-	F	15 %	
2009.79	Other:				
2009.79.10	Concentrated	0	A	FREE	
2009.79.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	-	F	15 %	
2009.79.90	Other	-	F	15 %	
2009.80.11	Concentrated	-	A	15 %	
2009.80.19	Other	-	F	15 %	
2009.80.20	Of vegetables, not containing tomato, whether or not concentrated	-	F	15 %	
2009.80.31	Of tropical fruits	-	F	15 %	
2009.80.32	Of pear	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.80.33	Of peach	-	A	FREE	
2009.80.34	Of apricot	-	A	FREE	
2009.80.39	Other	-	A	FREE	
2009.80.91	Of tropical fruits	-	F	15 %	
2009.80.92	Of peach	-	F	15 %	
2009.80.93	Of apricot	-	F	15 %	
2009.80.94	Of pear	-	F	15 %	
2009.80.99	Other	-	F	FREE	
2009.90	Mixtures of juices:				
2009.90.11	Of vegetables, not containing tomato	-	F	15 %	
2009.90.12	Of vegetables, containing tomato	-	F	15 %	
2009.90.13	Of tropical fruits	-	F	15 %	
2009.90.19	Other	-	F	FREE	
2009.90.21	Containing tomato	-	F	15 %	
2009.90.29	Other	-	F	15 %	
2009.90.30	Prune and cranberry juice	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.90.40	Apple and grape juices, with added vitamin C only and no other additives or preservatives, not concentrated	-	F	15 %	
2009.90.90	Other	-	F	15 %	
21	Miscellaneous edible preparations				
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS BASED ON THESE PRODUCTS OR ON COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.				
2101.11	Extracts, essences and concentrates:				
2101.11.10	Instant (soluble) coffee	40	A	81 %	
2101.11.90	Other	40	A	30 %	
2101.12	Preparations based on such extracts, essences or concentrates or on coffee:				
2101.12.10	Coffee pastes	40	A	30 %	
2101.12.20	Instant (soluble) coffee	40	A	81 %	
2101.12.90	Other	40	A	30 %	
2101.20.10	Extracts, essences and concentrates based on tea and preparations based on such extracts, essences or concentrates	15	E	15 %	
2101.20.20	Extracts, essences and concentrates based on mate and preparations based on such extracts, essences or concentrates	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	E	30 %	
21.02	YEASTS (ACTIVE OR INACTIVE; OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS.				
2102.10.10	For brewing	10	E	FREE	
2102.10.90	Other	10	E	10 %	
2102.10.90A	Exclusively culture yeasts	0	A	10 %	
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	0	A	FREE	
2102.30.00	Prepared baking powders	10	E	10 %	
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.				
2103.10.00	Soy sauce	-	F	15 %	
2103.20.10	Ketchup, with or without hot spices	-	F	50 %	
2103.20.91	With a dry tomato extract content of 5 % or more by weight	-	F	50 %	
2103.20.99	Other	-	F	25 %	
2103.30	Mustard flour and meal and prepared mustard:				
2103.30.10	Mustard flour and meal	5	C	FREE	
2103.30.20	Prepared mustard	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2103.90	Other:				
2103.90.10	Preparations for sauces	-	F	15 %	
2103.90.21	Mayonnaise, whether or not mixed	-	F	15 %	
2103.90.22	Worcester sauce (English)	-	F	15 %	
2103.90.29	Other	-	F	15 %	
2103.90.31	Mixed seasonings used in industrial sausage-making	-	F	15 %	
2103.90.39	Other	-	F	15 %	
21.04	PREPARATIONS FOR SOUPS AND BROTHS; PREPARED SOUPS AND BROTHS; HOMOGENISED COMPOSITE FOOD PREPARATIONS.				
2104.10	Preparations for soups and broths; prepared soups and broths:				
2104.10.11	Based on meat, including its extracts and juices	-	F	10 %	
2104.10.12	Based on fish, crustaceans and molluscs, including their extracts and juices	-	F	15 %	
2104.10.13	Of leguminous or green vegetables, not containing tomato	-	F	10 %	
2104.10.19	Other	-	F	15 %	
2104.10.21	Of chicken with noodles or other pasta, except those containing oriental type, pre-cooked, dehydrated noodles	-	F	15 %	
2104.10.22	Containing fish, crustaceans or molluscs or including their extracts or juices	-	F	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2104.10.23	Containing meat, or extracts and juices thereof	-	F	10 %	
2104.10.24	Of leguminous plants or vegetables, not containing tomato (vegetarian)	-	F	10 %	
2104.10.29	Other	-	F	15 %	
2104.10.30	Homogenised and dehydrated broths, as paste or powder	-	F	FREE	
2104.10.91	Of fish, crustaceans or molluscs	-	F	15 %	
2104.10.92	Of beef with vegetables; of chicken of all kinds; of turkey of all kinds	-	F	10 %	
2104.10.93	Of leguminous or green vegetables (vegetarian), containing tomato: of peas, of black beans; of minestrone	-	F	10 %	
2104.10.94	Other leguminous and green vegetables (vegetarian), not containing tomato	-	F	10 %	
2104.10.95	Of beef (meat or offal), with spaghetti and other pasta, except minestrone	-	F	15 %	
2104.10.96	Other meat	-	F	10 %	
2104.10.99	Other	-	F	15 %	
2104.20	Homogenised composite food preparations:				
2104.20.10	Of leguminous or green vegetables	-	F	5 %	
2104.20.20	Of fruits	-	F	5 %	
2104.20.30	Containing meat or offal of Chapter 2	-	F	5 %	
2104.20.40	Containing fish, crustaceans or molluscs	-	F	5 %	
2104.20.90	Other	-	F	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
21.05	ICE CREAM AND OTHER EDIBLE ICES, WHETHER OR NOT CONTAINING COCOA.				
2105.00.10	Based on milk or cream, whether or not containing cocoa	-	F	15 %	
2105.00.91	Containing cocoa	-	F	15 %	
2105.00.99	Other	-	F	15 %	
21.06	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2106.10.00	Protein concentrates and textured protein substances	5	E	FREE	
2106.90	Other:				
2106.90.11	Post-mix syrup, naturally or artificially flavoured, for carbonated beverages of the kind used in dispensing machines to make carbonated beverages in snack bars, restaurants, cinemas, schools and other public outlets	0	A	FREE	
2106.90.12	Other syrups or concentrates, with natural or artificial flavourings, for the industrial production of carbonated beverages	0	A	FREE	
2106.90.13	Other syrups or concentrates, with natural fruit flavourings, excluding strawberry	0	A	15 %	
2106.90.14	Syrups or concentrates, with a natural flavouring of strawberry, except those for carbonated beverages	0	A	15 %	
2106.90.15	Preparations based on aromatic bitter extracts, whether or not in powdered form, for flavouring alcoholic beverages	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.16	Preparations based on eggs ("egg nog")	0	A	FREE	
2106.90.17	Milk-substitute dietary preparations with a protein base	0	A	5 %	
2106.90.19	Other	10	E	15 %	
2106.90.19A	Only composite preparations for the drinks industry, excluding those of heading 33.02	0	A	15 %	
2106.90.19B	Exclusively liquid preparations based on maize (corn) syrup and partially hydrogenated palm oil, of a kind used for decorating and filling bakery products, in containers holding more than 2 kg	0	A	15 %	
2106.90.20	Chewing gums (chicle) for diabetics	15	A	10 %	
2106.90.30	Ice cream powders	15	H	FREE	
2106.90.41	With added sugar or other sweetener	15	H	15 %	
2106.90.41A	Exclusively powders for the preparation of gelatine	-	F	15 %	
2106.90.49	Other	15	H	5 %	
2106.90.49A	Exclusively powders for the preparation of gelatine	-	F	5 %	
2106.90.50	Mixtures of plants or parts of plants, seeds or fruits (whole, cut, in parts or powdered) for infusions or teas	15	A	FREE	
2106.90.61	Intended to improve the digestion	15	A	FREE	
2106.90.62	Based on vitamins or minerals	15	A	5 %	
2106.90.69	Other	15	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.70	Prepared food stabilisers, emulsifiers or antioxidants	5	E	FREE	
2106.90.80	Artificial flavourings for industrial preparation	15	A	FREE	
2106.90.91	Preparations for sausages with a protein base	15	A	15 %	
2106.90.92	Hydrolysed protein	5	E	FREE	
2106.90.93	Royal jelly	15	A	10 %	
2106.90.99	Other	10	E	10 %	
2106.90.99A	Exclusively preparations for feeding infants, packaged for retail sale	0	A	10 %	
2106.90.99B	Exclusively autolysed yeasts ("yeast extracts")	5	E	10 %	
2106.90.99C	Exclusively imitation cheese	-	F	10 %	See paragraph 8, Section B of Annex I
22	Beverages, spirits and vinegar				
22.01	WATER, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATER AND AERATED WATER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING; ICE AND SNOW.				
2201.10	Mineral water and aerated water:				
2201.10.10	Mineral water, not artificially aerated	15	H	15 %	
2201.10.20	Aerated water	15	H	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2201.10.90	Other	15	H	15 %	
2201.90	Other:				
2201.90.10	Ice and snow	15	H	10 %	
2201.90.20	Drinking water	15	H	15 %	
2201.90.90	Other	15	H	15 %	
22.02	WATER, INCLUDING MINERAL WATER AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09.				
2202.10.10	Carbonated beverages	15	H	15 %	
2202.10.90	Other	15	H	15 %	
2202.90	Other:				
2202.90.11	Based on milk, with or without cocoa	-	F	30 %	
2202.90.11A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	30 %	
2202.90.19	Other	-	F	15 %	
2202.90.19A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	15 %	
2202.90.20	Coffee-flavoured diet beverages	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2202.90.30	Other diet beverages; restorative tonics	-	F	5 %	
2202.90.40	Aqueous electrolytic solutions based on sugars and chemicals, used to replace lost liquids and minerals	-	F	5 %	
2202.90.90	Other	-	F	15 %	
2202.90.90A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	15 %	
2203.00	Beer made from malt:				
2203.00.10	With a CIF value of B/0.76 or more per litre	40	H	15 %	
2203.00.90	Other	40	H	15 %	
22.04	WINE FROM FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09.				
2204.10	Sparkling wine:				
2204.10.10	Champagne	20	A	10 %	
2204.10.90	Other	20	A	10 %	
2204.21	In containers holding 2 litres or less:				
2204.21.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.19	Other	20	A	15 %	
2204.21.21	With an alcoholic strength of over 20 % by volume	20	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2204.21.29	Other	20	A	15 %	
2204.21.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.99	Other	20	A	15 %	
2204.29	Other:				
2204.29.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.19	Other	20	A	15 %	
2204.29.21	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.29	Other	20	A	15 %	
2204.29.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.99	Other	20	A	15 %	
2204.30.00	Other grape musts	20	A	15 %	
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.				
2205.10	In containers holding 2 litres or less:				
2205.10.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.19	Other	20	A	15 %	
2205.10.20	Restorative tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate	20	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2205.10.30	Aqueous dilution of wine with vegetable or fruit juices, whether or not flavoured, containing added carbon dioxide and with an alcoholic strength of not more than 6 % by volume	20	A	15 %	
2205.10.40	Sangrias and other wines flavoured with vegetables or fruit, with no added carbon dioxide	20	A	15 %	
2205.10.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.99	Other	20	A	15 %	
2205.90	Other:				
2205.90.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.19	Other	20	A	15 %	
2205.90.20	Restorative tonic wines containing added vitamins, quinine chlorohydrate and calcium pantothenate	20	A	5 %	
2205.90.30	Punches and other wines flavoured with vegetables or fruit	20	A	15 %	
2205.90.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.99	Other	20	A	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY OR MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2206.00.11	With an alcoholic strength of 20 % or less by volume	20	E1	15 %	
2206.00.19	Other	20	E1	15 %	
2206.00.20	Cider	20	E1	15 %	
2206.00.30	Aqueous dilution of fermented vegetable or fruit juices, whether or not containing added wine, added carbon dioxide, and with an alcoholic strength of not more than 6 % by volume	20	E1	15 %	
2206.00.40	Other fermented beverages based on apples with an alcoholic strength of not more than 20 % by volume	20	E1	15 %	
2206.00.91	With an alcoholic strength of over 20 % by volume	20	E1	15 %	
2206.00.99	Other	20	E1	15 %	
22.07	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF AT LEAST 80 % BY VOLUME; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.				
2207.10	Undenatured ethyl alcohol with an alcoholic strength of at least 80 % by volume				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2207.10.10	Chemical reagents; absolute alcohol	-	F	15 %	
2207.10.20	Rectified alcohol for the pharmaceutical industry	-	F	FREE	
2207.10.90	Other	-	F	15 %	
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	-	F	FREE	
22.08	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF LESS THAN 80 % BY VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.				
2208.20	Spirits obtained by distilling grape wine or grape marc (cognac, brandy, etc.):				
2208.20.10	In original containers for retail sale	30	A	15 %	
2208.20.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.20.90	Other	30	A	15 %	
2208.30	Whisky:				
2208.30.10	With a C.I.F. value of less than B/70.00 per case (12 units)	30	C1	15 %	
2208.30.20	With a C.I.F. value of at least B/70.00 per case (12 units)	30	C1	15 %	
2208.30.30	Concentrates for the industrial preparation of alcoholic beverages	30	C1	15 %	
2208.30.30A	Exclusively rum	-	F	15 %	
2208.30.90	Other	30	C1	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products:				
2208.40.10	In original containers for retail sale	-	F	15 %	
2208.40.20	Concentrates for the industrial preparation of alcoholic beverages	-	F	15 %	
2208.40.90	Other	-	F	15 %	
2208.50	Gin and Geneva:				
2208.50.10	In original containers for retail sale	30	A	15 %	
2208.50.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.50.90	Other	30	A	15 %	
2208.60	Vodka:				
2208.60.10	With an alcoholic strength of over 60° GL (in original containers for retail sale)	30	E	15 %	
2208.60.20	With an alcoholic strength of no more than 60° GL and a C.I.F. of over B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.30	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.40	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in bulk)	30	E	15 %	
2208.60.50	Concentrates for the industrial preparation of alcoholic beverages	30	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.60.90	Other	30	E	15 %	
2208.70	Liqueurs and cordials:				
2208.70.10	With an alcoholic strength of over 20 % but no more than 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.20	With an alcoholic strength of over 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.30	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.70.90	Other	30	A	15 %	
2208.90	Other:				
2208.90.11	"Tequila" and "mescal" (in original containers for retail sale)	30	A	10 %	
2208.90.12	Other, with an alcoholic strength of over 60° GL (in original containers for retail sale)	30	A	15 %	
2208.90.13	Other, with an alcoholic strength of no more than 60° GL and a CIF value of over B/2.50 per litre (in original containers for retail sale)	30	A	15 %	
2208.90.14	Other, with an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre, except in bulk (in original containers for retail sale)	30	A	15 %	
2208.90.15	Other, with an alcoholic strength of no more than 60° GL and a CIF value of no more than B/2.50 per litre (in bulk)	30	A	15 %	
2208.90.16	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.90.19	Other	30	A	15 %	
2208.90.21	With an alcoholic strength of over 60° GL: (in original containers for retail sale)	-	F	15 %	
2208.90.22	Other, with an alcoholic strength of no more than 60° GL and a CIF value of over B/2.50 per litre (in original containers for retail sale)	-	F	15 %	
2208.90.23	Other, with an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre, except in bulk (in original containers for retail sale)	-	F	15 %	
2208.90.24	Other, with an alcoholic strength of no more than 60° GL and a CIF value of no more than B/2.50 per litre (in bulk)	-	F	15 %	
2208.90.25	Concentrates for the industrial preparation of alcoholic beverages	-	F	15 %	
2208.90.29	Other	-	F	15 %	
2208.90.30	Aqueous dilution of vegetable or fruit juices, mixed with any distilled product, containing added carbon dioxide, with an alcoholic strength not exceeding 6 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.41	Mixed rum and cola beverages with an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.42	Other, with an alcoholic strength of over 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.43	Other, with an alcoholic strength of over 20 % but no more than 60 % by volume (in original containers for retail sale)	30	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.90.44	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.49	Other	30	A	15 %	
2208.90.91	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.92	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.90.99	Other	30	A	15 %	
22.09	VINEGAR AND VINEGAR SUBSTITUTES OBTAINED FROM ACETIC ACID.				
2209.00.10	Edible vinegar	-	F	15 %	
2209.00.20	Edible vinegar substitutes	-	F	15 %	
23	Residues and waste from the food industries; prepared animal fodder				
23.01	FLOUR, MEAL AND PELLETS, OF MEAT OR MEAT OFFAL, FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.				
2301.10	Flour, meal and pellets, of meat or meat offal; greaves:				
2301.10.10	Greaves	-	F	15 %	
2301.10.90	Other	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2301.20	Flour, meal and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:				
2301.20.10	Flour, meal and pellets of fish	15	G	15 %	
2301.20.10A	Fish meal only	0	A	15 %	
2301.20.90	Other	15	G	15 %	
23.02	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS.				
2302.10.00	Of maize (corn)	15	E	15 %	
2302.30.00	Of wheat	15	E	15 %	
2302.40.00	Of other cereals	15	E	15 %	
2302.50.00	Of leguminous plants	5	E	10 %	
23.03	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.				
2303.10	Residues of starch manufacture and similar residues:				
2303.10.11	For food use, including human consumption	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2303.10.19	Other	0	A	15 %	
2303.10.90	Other	15	E	15 %	
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	15	E	15 %	
2303.30.00	Brewing or distilling dregs and waste	15	E	15 %	
2304.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL.	-	F	FREE	
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL.	-	F	15 %	
23.06	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05.				
2306.10.00	Of cotton seeds	-	F	15 %	
2306.20.00	Of flax seeds	-	F	15 %	
2306.30.00	Of sunflower seeds	15	E	15 %	
2306.41.00	With a low erucic acid content	5	E	10 %	
2306.49.00	Other	5	E	10 %	
2306.50.00	Of coconut or copra	-	F	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2306.60.00	Of palm nuts or kernels	-	F	15 %	
2306.90	Other:				
2306.90.10	Of linseed	-	F	10 %	
2306.90.90	Other	-	F	15 %	
2307.00.00	WINE LEES; ARGOL.	5	A	15 %	
23.08	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2308.00.10	Acorns and horse-chestnuts	5	A	15 %	
2308.00.90	Other	5	A	15 %	
23.09	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.				
2309.10	Dog or cat food, packaged for retail sale:				
2309.10.10	Biscuits	-	F	15 %	
2309.10.90	Other	-	F	15 %	
2309.90	Other:				
2309.90.10	Animal feed preparations containing added molasses or sugar	-	F	5 %	
2309.90.21	Fortified oats	5	E	15 %	
2309.90.21A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2309.90.22	Milk substitutes for animal feed	5	E	5 %	
2309.90.22A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.23	Other preparations used for calf rearing	5	E	5 %	
2309.90.23A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.29	Other	5	E	15 %	
2309.90.29A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	
2309.90.31	Concentrates with less than 36 % crude protein by weight of preparation	15	E	FREE	
2309.90.39	Other	15	E	10 %	
2309.90.40	Other premixes (supplements)	-	A	FREE	
2309.90.50	Other ingredients for the preparation of food (e.g. preparations made up of several mineral substances, basis preparations to elaborate premixes not elsewhere specified or included)	-	A	FREE	
2309.90.91	Food preparations for birds	-	F	15 %	
2309.90.92	Food preparations for fish	-	F	15 %	
2309.90.99	Other	15	E	15 %	
24	Tobacco and manufactured tobacco substitutes				
24.01	UNMANUFACTURED TOBACCO; TOBACCO REFUSE.				
2401.10.00	Tobacco, not stemmed/stripped	-	A	FREE	
2401.20.00	Tobacco, partly or wholly stemmed/stripped	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2401.30.00	Tobacco waste	15	E	15 %	
2401.30.00A	Exclusively Turco (oriental)	0	A	15 %	
24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.				
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	15	E	15 %	
2402.20.00	Cigarettes containing tobacco	-	F	15 %	
2402.90	Other:				
2402.90.10	Cigars, cheroots and cigarillos	-	F	15 %	
2402.90.20	Cigarettes	-	F	15 %	
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.				
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403.10.10	Cut tobacco for the production of cigarettes	-	F	15 %	
2403.10.20	Pipe tobacco, whether or not containing tobacco substitutes	-	F	15 %	
2403.10.30	Cut chewing tobacco, unpressed	-	F	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2403.10.90	Other	-	F	15 %	
2403.91.00	"Homogenised" or "reconstituted" tobacco	0	A	15 %	
2403.99	Other:				
2403.99.10	Pressed into tablets for smoking or chewing	-	F	15 %	
2403.99.20	Powdered tobacco (snuff)	-	F	15 %	
2403.99.90	Other	-	F	15 %	
25	Mineral products				
25.01	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER.				
2501.00.10	Sea water	81	E	15 %	
2501.00.20	Pure sodium chloride (analytic grade)	0	A	15 %	
2501.00.30	Table or kitchen salt	81	E	81 %	
2501.00.40	Industrial refined salt in containers of no less than 25 kilos	81	H	FREE	
2501.00.91	Prepared for animal feed	81	E	15 %	
2501.00.99	Other	81	E	81 %	
2501.00.99A	Refined salt only	81	H	81 %	
2502.00.00	UNROASTED IRON PYRITES.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.03	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR.				
2503.00.10	Crude and unrefined sulphur	0	A	FREE	
2503.00.90	Other	0	A	FREE	
25.04	NATURAL GRAPHITE.				
2504.10.00	In powder or in flakes	0	A	10 %	
2504.90.00	Other	0	A	FREE	
25.05	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26.				
2505.10	Silica sands and quartz sands:				
2505.10.10	For filters	0	A	FREE	
2505.10.90	Other	0	A	FREE	
2505.90.00	Other	0	A	10 %	
25.06	QUARTZ (OTHER THAN NATURAL SANDS);QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2506.10.00	Quartz	0	A	10 %	
2506.20.00	Quartzite	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	0	A	FREE	
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.				
2508.10.00	Bentonite	5	C	FREE	
2508.30.00	Fire clays	0	A	FREE	
2508.40.00	Other clays	0	A	FREE	
2508.50.00	Andalusite, kyanite and sillimanite	0	A	FREE	
2508.60.00	Mullite	0	A	FREE	
2508.70.00	Chamotte or dinas earths	0	A	10 %	
2509.00.00	CHALK.	0	A	FREE	
25.10	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALKS.				
2510.10.00	Unground	0	A	FREE	
2510.20.00	Ground	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.11	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16.				
2511.10.00	Natural barium sulphate (barytes)	0	A	FREE	
2511.20	Natural barium carbonate (witherite):				
2511.20.10	Not calcined	0	A	10 %	
2511.20.20	Calcined	0	A	15 %	
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS.	0	A	FREE	
25.13	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED.				
2513.10	Pumice stone:				
2513.10.10	Crude or in irregular pieces, whether or not crushed or ground	0	A	FREE	
2513.10.90	Other	0	A	10 %	
2513.20	Emery, natural corundum, natural garnet and other natural abrasives:				
2513.20.10	Crude or in irregular pieces	0	A	FREE	
2513.20.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.	0	A	15 %	
25.15	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE WITH AN APPARENT SPECIFIC GRAVITY OF 2,5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2515.11.00	Crude or roughly trimmed	10	E	10 %	
2515.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E	FREE	
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	10	E	10 %	
25.16	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2516.11.00	Crude or roughly trimmed	5	E	FREE	
2516.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	E	FREE	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2516.20.00	Sandstone	5	A	15 %	
2516.90.00	Other monumental or building stone	15	C	15 %	
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT CONTAINING MATERIALS FROM THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED.				
2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:				
2517.10.10	Filtering gravel	5	E	FREE	
2517.10.90	Other	5	E	10 %	
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	E	10 %	
2517.30.00	Tarred macadam	5	E	10 %	
2517.41.00	Of marble	5	E	FREE	
2517.49.00	Other	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.18	DOLOMITE, WHETHER OR NOT SINTERED OR CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLAB; AGGLOMERATED DOLOMITE.				
2518.10.00	Dolomite, not calcined or sintered, called "crude"	5	E	FREE	
2518.20.00	Calcined or sintered dolomite	5	E	10 %	
2518.30.00	Dolomite ramming mix	5	E	10 %	
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.				
2519.10.00	Natural magnesium carbonate (magnesite)	0	A	FREE	
2519.90.00	Other	0	A	10 %	
25.20	GYPNUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPNUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.				
2520.10.00	Gypsum; anhydrite	5	E	FREE	
2520.20.00	Plasters	5	E	FREE	
2521.00.00	LIMESTONE FLUX; STONES FOR THE MANUFACTURE OF LIME OR CEMENT.	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25.				
2522.10.00	Quicklime	10	E	15 %	
2522.20.00	Slaked lime	10	E	15 %	
2522.30.00	Hydraulic lime	10	G	15 %	
25.23	HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS (NOT POWDERED).				
2523.10.00	Cement clinkers (not powdered)	5	G	FREE	
2523.21.00	White cement, whether or not artificially coloured	0	A	10 %	
2523.29.00	Other	10	G	10 %	
2523.30.00	Aluminous cements	10	G	10 %	
2523.90.00	Other hydraulic cements	10	G	10 %	
25.24	ASBESTOS.				
2524.10.00	Crocidolite	0	A	FREE	
2524.90.00	Other	0	A	FREE	
25.25	MICA, INCLUDING SPLITTINGS; MICA WASTE.				
2525.10.00	Crude mica and mica rifted into sheets or splittings	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2525.20.00	Mica powder	0	A	FREE	
2525.30.00	Mica waste	0	A	10 %	
25.26	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; TALC.				
2526.10.00	Neither crushed nor ground	0	A	10 %	
2526.20.00	Crushed or ground	0	A	FREE	
25.28	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINES; NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H <sub>3</sub> BO <sub>3</sub> , CALCULATED ON THE DRY WEIGHT.				
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	0	A	10 %	
2528.90.00	Other	0	A	10 %	
25.29	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.				
2529.10.00	Feldspar	0	A	FREE	
2529.21.00	Containing 97 % or less calcium fluoride by weight	0	A	FREE	
2529.22.00	Containing more than 97 % calcium fluoride by weight	0	A	FREE	
2529.30.00	Leucite; nepheline and nepheline syenite	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.30	MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	0	A	5 %	
2530.20.00	Kieserite and epsomite (natural magnesium sulphates)	0	A	FREE	
2530.90	Other:				
2530.90.10	Earth colours	0	A	5 %	
2530.90.20	Natural cryolite; natural chiolite	0	A	10 %	
2530.90.30	Natural micaceous iron oxides	0	A	FREE	
2530.90.90	Other	0	A	5 %	
26	Ores, slag and ash				
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.				
2601.11.00	Non-agglomerated	0	A	10 %	
2601.12.00	Agglomerated	0	A	10 %	
2601.20.00	Roasted iron pyrites (pyrites ashes)	0	A	10 %	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2603.00.00	COPPER ORES AND CONCENTRATES.	0	A	10 %	
2604.00.00	NICKEL ORES AND CONCENTRATES.	0	A	10 %	
2605.00.00	COBALT ORES AND CONCENTRATES.	0	A	10 %	
2606.00.00	ALUMINIUM ORES AND CONCENTRATES.	0	A	10 %	
2607.00.00	LEAD ORES AND CONCENTRATES.	0	A	10 %	
2608.00.00	ZINC ORES AND CONCENTRATES.	0	A	10 %	
2609.00.00	TIN ORES AND CONCENTRATES.	0	A	10 %	
2610.00.00	CHROMIUM ORES AND CONCENTRATES.	0	A	10 %	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES.	0	A	10 %	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES.				
2612.10.00	Uranium ores and concentrates	0	A	10 %	
2612.20.00	Thorium ores and concentrates	0	A	10 %	
26.13	MOLYBDENUM ORES AND CONCENTRATES.				
2613.10.00	Roasted	0	A	FREE	
2613.90.00	Other	0	A	FREE	
2614.00.00	TITANIUM ORES AND CONCENTRATES.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
26.15	NIوبيUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.				
2615.10.00	Zirconium ores and concentrates	0	A	10 %	
2615.90.00	Other	0	A	10 %	
26.16	PRECIOUS METAL ORES AND CONCENTRATES.				
2616.10.00	Silver ores and concentrates	5	C	10 %	
2616.90	Other:				
2616.90.10	Gold ores and concentrates	5	C	FREE	
2616.90.90	Other	5	C	10 %	
26.17	OTHER ORES AND CONCENTRATES.				
2617.10.00	Antimony ores and concentrates	0	A	10 %	
2617.90.00	Other	0	A	15 %	
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	FREE	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
26.20	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS.				
2620.11.00	Galvanization bushes	0	A	10 %	
2620.19.00	Other	0	A	10 %	
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	10 %	
2620.29.00	Other	0	A	10 %	
2620.30.00	Containing mainly copper	0	A	10 %	
2620.40.00	Containing mainly aluminium	0	A	10 %	
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	10 %	
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	10 %	
2620.99	Other:				
2620.99.10	Residues of carnallite	0	A	15 %	
2620.99.20	Containing mainly vanadium	0	A	10 %	
2620.99.90	Other	0	A	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
26.21	OTHER SLAG AND ASH, INCLUDING SEA WEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.				
2621.10.00	Ash and residues from the incineration of municipal waste	0	A	10 %	
2621.90.00	Other	0	A	10 %	
27	Mineral fuels, mineral oils and their distillation products; bituminous substances; mineral waxes				
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.				
2701.11.00	Anthracite	5	E	10 %	
2701.12.00	Bituminous coal	10	E	FREE	
2701.19.00	Other coal	5	E	10 %	
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	10 %	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.				
2702.10.00	Lignites, whether or not pulverised, but not agglomerated	5	E	10 %	
2702.20.00	Agglomerated lignite	5	E	10 %	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.				
2704.00.10	Retort carbon	0	A	15 %	
2704.00.90	Other	0	A	10 %	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GAS AND OTHER GASEOUS HYDROCARBONS.	15	E	15 %	
2706.00.00	TARS DISTILLED FROM COAL, LIGNITE OR PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS.	15	E	15 %	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.				
2707.10.00	Benzol (benzene)	10	E	FREE	
2707.20.00	Toluol (toluene)	10	E	FREE	
2707.30.00	Xylool (xylenes)	10	E	FREE	
2707.40.00	Naphthalene	10	E	FREE	
2707.50.00	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2707.91.00	Creosote oils	10	E	10 %	
2707.99	Other:				
2707.99.10	Solvent naphtha	10	E	15 %	
2707.99.90	Other	10	E	FREE	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS.				
2708.10.00	Pitch	10	E	10 %	
2708.20.00	Pitch coke	10	E	10 %	
2709.00.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE.	0	A	FREE	
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS.				
2710.11	Light oils and preparations:				
2710.11.11	Of a quality not exceeding 87 octanes	0	A	FREE	
2710.11.12	Of a quality exceeding 87 octanes but not exceeding 91 octanes	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2710.11.13	Of a quality exceeding 91 octanes	0	A	FREE	
2710.11.14	Aviation fuel	0	A	FREE	
2710.11.19	Other	0	A	FREE	
2710.11.20	Leaded petrols	0	A	FREE	
2710.11.91	White spirit	5	E	FREE	
2710.11.92	Petroleum naphtha ("petroleum ether")	-	A	FREE	
2710.11.93	Fuels for reactors and turbines, jet fuels	15	E	FREE	
2710.11.99	Other	15	E	FREE	
2710.19	Other:				
2710.19.10	Kerosene	0	A	FREE	
2710.19.21	Diesel-type fuels for motor vehicles	0	A	FREE	
2710.19.22	Marine diesel	0	A	30 %	
2710.19.29	Other	0	A	30 %	
2710.19.30	Other heavy fuel oils, including prepared fuel oils (for example Bunker C, low viscosity)	0	A	FREE	
2710.19.91	Base mineral oils, whether or not coloured, excluding compound oils, not packaged for direct retail sale	-	A	FREE	
2710.19.92	Lubricating oils for electrical transformers or circuit breakers; aviation lubricating oils	15	C	10 %	

Panama Code	Description	Base Rate CA	Category	Base Rate Panama	Observations
2007					
2710.19.93	Nationally produced lubricating oils	15	C	15 %	
2710.19.94	Brake and hydraulic transmission fluids	5	E	15 %	
2710.19.95	Lubricating greases	15	C	5 %	
2710.19.96	Spindle oils	15	C	5 %	
2710.19.99	Other	10	E	5 %	
2710.19.99A	Oils exclusively for industrial use (excluding kerosenes)	0	A	5 %	
2710.19.99B	Exclusively medium oils and preparations (excluding kerosenes and other oils for industrial use)	15	E	5 %	
2710.19.99C	Exclusively other lubricating oils and oils for use in agriculture, of a kind used for pest control and diseases	15	C		
2710.19.99D	Exclusively heavy oils and preparations, except fuel oils and paraffinic or naphthenic oils, refined	15	E	5 %	
2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):				
2710.91.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	
2710.91.90	Other	15	E	10 %	
2710.99	Other:				
2710.99.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2710.99.90	Other	15	E	10 %	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.				
2711.11.00	Natural gas	0	A	FREE	
2711.12.00	Propane	0	A	FREE	
2711.13.00	Butanes	0	A	FREE	
2711.14.00	Ethylene, propylene, butylene and butadiene	0	A	FREE	
2711.19.00	Other	0	A	FREE	
2711.21.00	Natural gas	0	A	FREE	
2711.29	Other:				
2711.29.10	Butanes	0	A	FREE	
2711.29.90	Other	0	A	FREE	
27.12	PETROLEUM JELLY; PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED.				
2712.10.00	Petroleum jelly	0	A	FREE	
2712.20.00	Paraffin wax containing by weight less than 0,75 % of oil	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2712.90	Other:				
2712.90.10	Paraffin wax containing 0,75 % or more by weight of oil	0	A	FREE	
2712.90.90	Other	0	A	10 %	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.				
2713.11.00	Not calcined	0	A	FREE	
2713.12.00	Calcined	5	E	10 %	
2713.20.00	Petroleum bitumen	0	A	10 %	
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	10 %	
27.14	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.				
2714.10.00	Bituminous or oil shale and tar sands	5	E	10 %	
2714.90.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
27.15	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS).				
2715.00.11	Penetration grade asphalt	10	E	FREE	
2715.00.12	Cut-back asphalt	10	E	FREE	
2715.00.13	Asphalt cement for roads	10	E	FREE	
2715.00.19	Other	10	E	FREE	
2715.00.90	Other	10	E	10 %	
2716.00.00	ELECTRICAL ENERGY (OPTIONAL HEADING).	0	A	FREE	
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes				
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE.				
2801.10.00	Chlorine	0	A	FREE	
2801.20.00	Iodine	0	A	FREE	
2801.30.00	Fluorine; bromine	0	A	5 %	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.	0	A	FREE	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE).	0	A	FREE	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METALS.				
2804.10.00	Hydrogen	10	E	5 %	
2804.21.00	Argon	0	A	FREE	
2804.29	Other:				
2804.29.10	Neon	0	A	FREE	
2804.29.90	Other	0	A	5 %	
2804.30.00	Nitrogen	0	A	5 %	
2804.40.00	Oxygen	10	E	15 %	
2804.50.00	Boron; tellurium	0	A	FREE	
2804.61.00	Containing by weight not less than 99,99 % silicon	0	A	FREE	
2804.69.00	Other	0	A	5 %	
2804.70.00	Phosphorus	0	A	FREE	
2804.80.00	Arsenic	0	A	FREE	
2804.90.00	Selenium	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTER-ALLOYED; MERCURY.				
2805.11.00	Sodium	0	A	5 %	
2805.12.00	Calcium	0	A	5 %	
2805.19.10	Lithium	0	A	5 %	
2805.19.91	Strontium and barium	0	A	5 %	
2805.19.99	Other	0	A	5 %	
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	0	A	5 %	
2805.40.00	Mercury	0	A	5 %	
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.				
2806.10.00	Hydrogen chloride (hydrochloric acid)	0	A	FREE	
2806.20.00	Chlorosulphuric acid	0	A	FREE	
2807.00.00	SULPHURIC ACID; OLEUM.	-	A	FREE	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED.				
2809.10.00	Diphosphorus pentoxide	0	A	FREE	
2809.20.00	Phosphoric acid and polyphosphoric acids	0	A	FREE	
2810.00.00	OXIDES OF BORON; BORIC ACIDS.	0	A	FREE	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.				
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	0	A	FREE	
2811.19	Other:				
2811.19.10	Perchloric acid	0	A	FREE	
2811.19.20	Hydrobromic acid	0	A	FREE	
2811.19.30	Hydroiodic acid	0	A	FREE	
2811.19.40	Hydrogen cyanide	0	A	FREE	
2811.19.90	Other	0	A	FREE	
2811.21.00	Carbon dioxide	0	A	15 %	
2811.22.00	Silicon dioxide	0	A	FREE	
2811.29	Other:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2811.29.10	Sulphur trioxide (sulphuric anhydride)	0	A	FREE	
2811.29.90	Other	0	A	FREE	
28.12	HALIDES AND HALIDE OXIDES OF NON-METALS.				
2812.10.10	Of phosphorus	0	A	FREE	
2812.10.20	Of sulphur	0	A	FREE	
2812.10.90	Other	0	A	5 %	
2812.90	Other:				
2812.90.10	Phosphorus tribromide	0	A	FREE	
2812.90.90	Other	0	A	FREE	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.				
2813.10.00	Carbon disulphide	0	A	5 %	
2813.90.00	Other	0	A	5 %	
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.				
2814.10.00	Anhydrous ammonia	0	A	FREE	
2814.20.00	Ammonia in aqueous solution	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.				
2815.11.00	Solid	0	A	FREE	
2815.12.00	In aqueous solution (soda lye or liquid soda)	0	A	FREE	
2815.20.00	Potassium hydroxide (caustic potash)	0	A	FREE	
2815.30.00	Peroxides of sodium or potassium	0	A	FREE	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.				
2816.10.00	Hydroxide and peroxide of magnesium	0	A	FREE	
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	0	A	FREE	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE.	0	A	FREE	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.				
2818.10.00	Artificial corundum, whether or not chemically defined	0	A	FREE	
2818.20.00	Aluminium oxide, other than artificial corundum	0	A	FREE	
2818.30.00	Aluminium hydroxide	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.19	CHROMIUM OXIDES AND HYDROXIDES.				
2819.10.00	Chromium trioxide	0	A	FREE	
2819.90.00	Other	0	A	FREE	
28.20	MANGANESE OXIDES.				
2820.10.00	Manganese dioxide	0	A	FREE	
2820.90.00	Other	0	A	5 %	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS $Fe_2O_3$ .				
2821.10.00	Iron oxides and hydroxides	0	A	FREE	
2821.20.00	Earth colours	0	A	FREE	
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	0	A	5 %	
2823.00.00	TITANIUM OXIDES.	0	A	FREE	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD.				
2824.10.00	Lead monoxide (litharge, massicot)	0	A	FREE	
2824.90	Other:				
2824.90.10	Red lead and orange lead	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2824.90.90	Other	0	A	5 %	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.				
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	0	A	FREE	
2825.20.00	Lithium oxide and hydroxide	0	A	FREE	
2825.30.00	Vanadium oxides and hydroxides	0	A	FREE	
2825.40.00	Nickel oxides and hydroxides	0	A	FREE	
2825.50.00	Copper oxides and hydroxides	0	A	FREE	
2825.60.00	Germanium oxides and zirconium dioxide	0	A	FREE	
2825.70.00	Molybdenum oxides and hydroxides	0	A	FREE	
2825.80.00	Antimony oxides	0	A	FREE	
2825.90	Other:				
2825.90.10	Calcium hydroxide	0	A	FREE	
2825.90.90	Other	0	A	5 %	
28.26	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.				
2826.12.00	Of aluminium	0	A	FREE	
2826.19	Other:				
2826.19.10	Of ammonium or sodium	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2826.19.90	Other	0	A	5 %	
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	0	A	FREE	
2826.90	Other:				
2826.90.10	Fluorosilicate of sodium or of potassium	0	A	FREE	
2826.90.90	Other	0	A	5 %	
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.				
2827.10.00	Ammonium chloride	0	A	FREE	
2827.20.00	Calcium chloride	0	A	FREE	
2827.31.00	Of magnesium	0	A	FREE	
2827.32.00	Of aluminium	0	A	FREE	
2827.35.00	Of nickel	0	A	FREE	
2827.39	Other:				
2827.39.20	Of tin	0	A	FREE	
2827.39.30	Of barium	0	A	FREE	
2827.39.90	Other	0	A	FREE	
2827.41.00	Of copper	0	A	FREE	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2827.49.00	Other	0	A	FREE	
2827.51.00	Bromides of sodium or of potassium	0	A	FREE	
2827.59.00	Other	0	A	FREE	
2827.60.00	Iodides and iodide oxides	0	A	FREE	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.				
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5	C	FREE	
2828.90.00	Other	-	A	FREE	
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.				
2829.11.00	Of sodium	0	A	FREE	
2829.19.00	Other	0	A	FREE	
2829.90.00	Other	0	A	5 %	
28.30	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2830.10.00	Sodium sulphides	0	A	FREE	
2830.90	Other:				
2830.90.10	Zinc or cadmium sulphides	0	A	FREE	
2830.90.90	Other	0	A	5 %	

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28.31	DITHIONITES AND SULPHOXYLATES.				
2831.10.00	Of sodium	0	A	FREE	
2831.90.00	Other	0	A	5 %	
28.32	SULPHITES; THIOSULPHATES.				
2832.10.00	Sodium sulphites	0	A	FREE	
2832.20.00	Other sulphites	0	A	FREE	
2832.30.00	Thiosulphates	0	A	FREE	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).				
2833.11.00	Disodium sulphate	0	A	FREE	
2833.19.00	Other	0	A	FREE	
2833.21.00	Of magnesium	0	A	FREE	
2833.22.00	Of aluminium	0	A	5 %	
2833.24.00	Of nickel	0	A	FREE	
2833.25.00	Of copper	0	A	FREE	
2833.27.00	Of barium	0	A	FREE	
2833.29.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2833.30	Alums:				
2833.30.10	Of aluminium	0	A	FREE	
2833.30.90	Other	0	A	5 %	
2833.40.00	Peroxosulphates (persulphates)	0	A	FREE	
28.34	NITRITES; NITRATES.				
2834.10	Nitrites:				
2834.10.10	Of sodium	0	A	FREE	
2834.10.90	Other	0	A	FREE	
2834.21	Of potassium:				
2834.21.10	Containing by weight more than 98 % potassium nitrate	0	A	FREE	
2834.21.90	Other	0	A	FREE	
2834.29	Other:				
2834.29.10	Calcium nitrate	0	A	FREE	
2834.29.20	Of bismuth	0	A	FREE	
2834.29.90	Other	0	A	FREE	

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28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED.				
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	FREE	
2835.22.00	Of mono- or disodium	0	A	FREE	
2835.24.00	Of potassium	0	A	FREE	
2835.25.00	Calcium hydrogenorthophosphate (dicalcium phosphate)	0	A	FREE	
2835.26.00	Other phosphates of calcium	0	A	FREE	
2835.29	Other:				
2835.29.10	Of triammonium	0	A	FREE	
2835.29.90	Other	0	A	FREE	
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	0	A	FREE	
2835.39.00	Other	0	A	FREE	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.				
2836.20.00	Disodium carbonate	0	A	FREE	
2836.30.00	Sodium hydrogen carbonate (sodium bicarbonate)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2836.40.00	Potassium carbonate	0	A	FREE	
2836.50.00	Calcium carbonate	0	A	FREE	
2836.60.00	Barium carbonate	0	A	FREE	
2836.91.00	Lithium carbonates	0	A	FREE	
2836.92.00	Strontium carbonate	0	A	FREE	
2836.99.10	Bismuth carbonate	0	A	FREE	
2836.99.90	Other	0	A	FREE	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.				
2837.11.00	Of sodium	0	A	FREE	
2837.19	Other:				
2837.19.10	Potassium cyanide	0	A	FREE	
2837.19.90	Other	0	A	5 %	
2837.20	Complex cyanides:				
2837.20.10	Sodium cyanotrihydroborate	0	A	FREE	
2837.20.90	Other	0	A	5 %	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES.				
2839.11.00	Metasilicates	0	A	FREE	
2839.19.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2839.90	Other:				
2839.90.10	Magnesium silicate ("Florissil")	0	A	FREE	
2839.90.90	Other	0	A	FREE	
28.40	BORATES; PEROXOBORATES (PERBORATES).				
2840.11.00	Anhydrous	0	A	FREE	
2840.19.00	Other	0	A	FREE	
2840.20.00	Other borates	0	A	FREE	
2840.30.00	Peroxoborates (perborates)	0	A	FREE	
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.				
2841.30.00	Sodium dichromate	0	A	FREE	
2841.50	Other chromates and dichromates; peroxochromates				
2841.50.10	Potassium dichromate	0	A	FREE	
2841.50.90	Other	0	A	FREE	
2841.61.00	Potassium permanganate	0	A	FREE	
2841.69.00	Other	0	A	5 %	
2841.70.00	Molybdates	0	A	FREE	
2841.80.00	Tungstates (wolframates)	0	A	FREE	

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2841.90	Other				
2841.90.10	Aluminates	0	A	FREE	
2841.90.90	Other	0	A	5 %	
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES.				
2842.10.00	Double or complex silicates, including aluminosilicates, whether or not chemically defined	0	A	FREE	
2842.90	Other:				
2842.90.10	Salts of inorganic acids of non-metallic elements or of peroxyacids not included in other headings	0	A	FREE	
2842.90.20	Double or complex chlorides (chlorosalts)	0	A	5 %	
2842.90.30	Double or complex iodides (iodosalts)	0	A	5 %	
2842.90.40	Double or complex salts containing sulphur (thiosalts)	0	A	FREE	
2842.90.50	Double or complex phosphates (phosphosalts) and double or complex silicates	0	A	FREE	
2842.90.91	Fulminates, cyanates and thiocyanates	0	A	5 %	
2842.90.99	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.				
2843.10.00	Colloidal precious metals	0	A	5 %	
2843.21.00	Silver nitrate	0	A	FREE	
2843.29.00	Other	0	A	5 %	
2843.30.00	Gold compounds	0	A	5 %	
2843.90	Other compounds; amalgams:				
2843.90.11	Platinum chloride or platinum oxide	0	A	5 %	
2843.90.19	Other	0	A	5 %	
2843.90.21	Palladium chloride	0	A	5 %	
2843.90.29	Other	0	A	5 %	
2843.90.91	Amalgams of precious metals	0	A	5 %	
2843.90.99	Other	0	A	5 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.				
2844.10	Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds:				
2844.10.10	Ferro-uranium alloys	0	A	10 %	
2844.10.90	Other	0	A	5 %	
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	5 %	
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	10 %	
2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements; Isotopes or compounds; radioactive residues:				
2844.40.10	Radium	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2844.40.90	Other	0	A	5 %	
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	5 %	
2845.10.00	Heavy water (deuterium oxide)	0	A	5 %	
2845.90.00	Other	0	A	5 %	
2846.10.00	Cerium compounds	0	A	FREE	
2846.90.00	Other	0	A	5 %	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA.	0	A	FREE	
28.48	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS.				
2848.00.10	Of copper (phosphor copper), containing more than 15 % phosphorus by weight	0	A	5 %	
2848.00.90	Of other metals or non-metallic elements	0	A	5 %	
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2849.10.00	Of calcium	0	A	FREE	
2849.20.00	Of silicon	0	A	FREE	
2849.90.00	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.50	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49.				
2850.00.11	Of lithium, aluminium	0	A	5 %	
2850.00.19	Other	0	A	5 %	
2850.00.20	Nitrides	0	A	5 %	
2850.00.30	Azides	0	A	5 %	
2850.00.40	Silicides	0	A	5 %	
2850.00.50	Borides	0	A	5 %	
28.52	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS.				
2852.00.10	Oxides, hydroxides, peroxides, sulphides, polysulphides, cyanide oxides, phosphides, carbides, hydrides, nitrides, azides, silicides and borides, fulminates, cyanates and thiocyanates	0	A	5 %	
2852.00.20	Peptones and other protein substances	0	A	6 %	
2852.00.30	Albuminoidal compounds	0	A	15 %	
2852.00.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
28.53	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.				
2853.00.10	Distilled and conductivity water and water of similar purity	0	A	5 %	
2853.00.20	Bromine cyanide	0	A	FREE	
2853.00.31	Of sodium	0	A	5 %	
2853.00.39	Other	0	A	5 %	
2853.00.91	Cyanogen chloride	0	A	5 %	
2853.00.99	Other	0	A	5 %	