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THE EUROPEAN UNION**

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**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

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| | I. PRIMARY FORMS | | | | | | | | |
| 39.01 | POLYMERS OF ETHYLENE, IN PRIMARY FORMS | | | | | | | | |
| 3901.10.00 | - Polyethylene having a specific gravity of less than 0,94 | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3901.20.00 | - Polyethylene having a specific gravity of 0,94 or more | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3901.30.00 | - Ethylene-vinyl acetate copolymers | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3901.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 39.02 | POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS | | | | | | | | |
| 3902.10.00 | - Polypropylene | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3902.20.00 | - Polyisobutylene | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3902.30.00 | - Propylene copolymers | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3902.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 39.03 | POLYMERS OF STYRENE, IN PRIMARY FORMS | | | | | | | | |
| 3903.1 | - Polystyrene: | | | | | | | | |
| 3903.11.00 | - - Expansible | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3903.19.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 3903.20.00 | - Styrene-acrylonitrile (SAN) copolymers | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |

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| 3903.30.00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3903.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.04 | POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS | | | | | | | | |
| 3904.10.00 | - Poly(vinyl chloride), not mixed with any other substances | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3904.2 | - Other poly(vinyl chloride) | | | | | | | | |
| 3904.21 | - - Non-plasticised: | | | | | | | | |
| 3904.21.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 3904.21.20 | - - - In other primary forms, food or pharmaceutical grade | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3904.21.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3904.22 | - - Plasticised: | | | | | | | | |
| 3904.22.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 3904.22.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |

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| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3904.40.00 | - Other vinyl chloride copolymers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3904.50.00 | - Vinylidene chloride polymers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3904.6 | - Fluoro-polymers: | | | | | | | | |
| 3904.61.00 | - - Polytetrafluoroethylene | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3904.69.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3904.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.05 | POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS | | | | | | | | |
| 3905.1 | - Poly(vinyl acetate): | | | | | | | | |
| 3905.12.00 | - - In aqueous dispersion | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3905.19.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3905.2 | - Vinyl acetate copolymers: | | | | | | | | |
| 3905.21.00 | - - In aqueous dispersion | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3905.29.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3905.30.00 | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 0 | A | 0 | 0 | 0 | 0 | 0 | |

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| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3905.9 | - Other: | | | | | | | | |
| 3905.91.00 | - - Copolymers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3905.99.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.06 | ACRYLIC POLYMERS IN PRIMARY FORMS | | | | | | | | |
| 3906.10.00 | - Poly(methyl methacrylate) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3906.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.07 | POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS | | | | | | | | |
| 3907.10.00 | - Polyacetals | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3907.20.00 | - Other polyethers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3907.30.00 | - Epoxide resins | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3907.40.00 | - Polycarbonates | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3907.50 | - Alkyd resins: | | | | | | | | |
| 3907.50.10 | - - Containing drying oils or palm oil | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3907.50.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3907.60.00 | - Poly(ethylene terephthalate) | 0 | A | 0 | 0 | 0 | 0 | 0 | |

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| 3907.70.00 | - Poly(lactic acid) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3907.9 | - Other polyesters: | | | | | | | | |
| 3907.91 | - - Unsaturated: | | | | | | | | |
| 3907.91.20 | - - - Isophthalic | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3907.91.80 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3907.99 | - - Other: | | | | | | | | |
| 3907.99.10 | - - - In solution in styrene | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3907.99.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.08 | POLYAMIDES IN PRIMARY FORMS | | | | | | | | |
| 3908.10.00 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3908.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.09 | AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS | | | | | | | | |
| 3909.10.00 | - Urea resins; thiourea resins | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3909.20.00 | - Melamine resins | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3909.30.00 | - Other amino-resins | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3909.40.00 | - Phenolic resins | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3909.50.00 | - Polyurethanes | 0 | A | 0 | 0 | 0 | 0 | 0 | |

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| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3910.00.00 | SILICONES IN PRIMARY FORMS | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.11 | PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS | | | | | | | | |
| 3911.10.00 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3911.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.12 | CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS | | | | | | | | |
| 3912.1 | - Cellulose acetates: | | | | | | | | |
| 3912.11.00 | - - Non-plasticised | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3912.12.00 | - - Plasticised | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3912.20.00 | - Cellulose nitrates (including collodions) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3912.3 | - Cellulose ethers: | | | | | | | | |
| 3912.31.00 | - - Carboxymethylcellulose and its salts | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3912.39.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |

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| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3912.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.13 | NATURAL POLYMERS (FOR EXAMPLE: ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE: HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS | | | | | | | | |
| 3913.10.00 | - Alginic acid, its salts and esters | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3913.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3914.00.00 | ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS | 0 | A | 0 | 0 | 0 | 0 | 0 | |

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| 39.15 | II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES WASTE, PARINGS AND SCRAP, MADE OF PLASTIC | | | | | | | | | |
| 3915.10.00 | - Of polymers of ethylene | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3915.20.00 | - Of polymers of styrene | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3915.30.00 | - Of polymers of vinyl chloride | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3915.90.00 | - Of other plastics | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39.16 | MONOFILAMENTS OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, MADE OF PLASTIC | | | | | | | | | |
| 3916.10 | - Of polymers of ethylene: | | | | | | | | | |
| 3916.10.10 | -- Monofilaments | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3916.10.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3916.20 | - Of polymers of vinyl chloride: | | | | | | | | | |
| 3916.20.10 | -- Monofilaments | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3916.20.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

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| 3916.90 | - Of other plastics: | | | | | | | | | |
| 3916.90.1 | - - Monofilaments: | | | | | | | | | |
| 3916.90.11 | - - - Of nylon | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3916.90.19 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3916.90.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3917 | TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC | | | | | | | | | |
| 3917.10.00 | - Artificial guts of hardened protein or of cellulosic plastics | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3917.2 | - Rigid tubes: | | | | | | | | | |
| 3917.21.00 | - - Of polymers of ethylene | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3917.22.00 | - - Of polymers of propylene | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3917.23 | - - Of polymers of vinyl chloride: | | | | | | | | | |
| 3917.23.10 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 3917.23.20 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
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| 3917.23.30 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3917.23.90 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3917.29.00 | - - - Of other plastics | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 3917.3 | - Other tubes, pipes and hoses: | | | | | | | | |
| 3917.31.00 | - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3917.32 | - - Other, not reinforced or otherwise combined with other materials, without fittings: | | | | | | | | |
| 3917.32.11 | - - - With a strip fitted with emitters or drippers for a drip irrigation system | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3917.32.19 | - - - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3917.32.30 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3917.32.40 | - - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3917.32.50 | - - - Tubular casings of poly(vinylidene chloride) (PVDC), printed | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3917.32.90 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |

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| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3917.33 | - - Other, not reinforced or otherwise combined with other materials, with fittings: | | | | | | | | |
| 3917.33.20 | - - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3917.33.90 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3917.39 | - - Other: | | | | | | | | |
| 3917.39.20 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3917.39.90 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3917.40 | - Fittings: | | | | | | | | |
| 3917.40.10 | - - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3917.40.20 | - - Other, of a kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11 | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3917.40.90 | - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 39.18 | FLOOR COVERINGS MADE OF PLASTIC, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS MADE OF PLASTIC, AS DEFINED IN NOTE 9 TO THIS CHAPTER | | | | | | | | |
| 3918.10.00 | - Of polymers of vinyl chloride | 10 | E | 10 | 10 | 10 | 10 | 10 | |

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| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3918.90.00 | - Of other plastics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 39.19 | SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS | | | | | | | | |
| 3919.10 | - In rolls of a width not exceeding 20 cm: | | | | | | | | |
| 3919.10.10 | - - Of a width not exceeding 10 cm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 3919.10.90 | - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 3919.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 39.20 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS | | | | | | | | |
| 3920.10 | - Of polymers of ethylene: | | | | | | | | |
| 3920.10.1 | - - Flexible, of polyethylene: | | | | | | | | |
| 3920.10.11 | - - - High density, twist type | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.10.19 | - - - Other | 15 | H | 10 | 10 | 10 | 10 | 10 | |
| 3920.10.20 | - - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm | 10 | G | 10 | 10 | 10 | 10 | 10 | |

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| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3920.10.9 | - - Other: | | | | | | | | |
| 3920.10.91 | - - - Flexible, of a thickness not exceeding 0,10 mm, neither printed nor metallized | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.10.99 | - - - Other | 15 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.20 | - Of polymers of propylene: | | | | | | | | |
| 3920.20.1 | - - Flexible, not printed: | | | | | | | | |
| 3920.20.11 | - - - Stratified, reinforced or combined with other polymers, not metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.20.12 | - - - Metallized | 5 | H | 5 | 5 | 5 | 5 | 5 | |
| 3920.20.19 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.20.2 | - - Flexible, printed: | | | | | | | | |
| 3920.20.21 | - - - Metallized | 10 | H | 10 | 10 | 10 | 10 | 10 | |
| 3920.20.29 | - - - Other | 10 | H | 10 | 10 | 10 | 10 | 10 | |
| 3920.20.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.30 | - Of polymers of styrene: | | | | | | | | |
| 3920.30.1 | - - Not printed: | | | | | | | | |
| 3920.30.11 | - - - Sheets or plates | 15 | H | 10 | 10 | 10 | 10 | 10 | |
| 3920.30.19 | - - - Other | 5 | G | 5 | 5 | 5 | 5 | 5 | |

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| 3920.30.20 | - - Printed | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.4 | - Of polymers of vinyl chloride: | | | | | | | | |
| 3920.43 | - - Containing no less than 6 plasticizers by weight: | | | | | | | | |
| 3920.43.1 | - - - Rigid: | | | | | | | | |
| 3920.43.11 | - - - - Of a thickness exceeding 400 microns | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.43.19 | - - - - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.43.20 | - - - - Flexible, of a thickness exceeding 400 microns | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.43.3 | - - - - Flexible, of a thickness not exceeding 400 microns: | | | | | | | | |
| 3920.43.31 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.43.32 | - - - - Not printed, metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.43.33 | - - - - Printed, not metallized | 10 | G | 10 | 10 | 10 | 0 | 5 | |
| 3920.43.34 | - - - - Printed, metallized | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.43.39 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.49 | - - Other: | | | | | | | | |
| 3920.49.1 | - - - Rigid: | | | | | | | | |
| 3920.49.11 | - - - - Of a thickness exceeding 400 microns | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.49.19 | - - - - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |

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| 3920.49.20 | - - - Flexible, of a thickness exceeding 400 microns | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.49.3 | - - - Flexible, of a thickness not exceeding 400 microns: | | | | | | | | |
| 3920.49.31 | - - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.49.32 | - - - - Not printed, metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.49.33 | - - - - Printed, not metallized | 10 | G | 10 | 10 | 10 | 0 | 10 | |
| 3920.49.34 | - - - - Printed, metallized | 10 | G | 10 | 10 | 10 | 0 | 10 | |
| 3920.49.39 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.5 | - Of acrylic polymers: | | | | | | | | |
| 3920.51 | - - Of poly(methyl methacrylate): | | | | | | | | |
| 3920.51.10 | - - - Of a thickness of 1 mm or more but not exceeding 40 mm | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.51.90 | - - - Other | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.59.00 | - - Other | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.6 | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | | | | | | |
| 3920.61.00 | - - Of polycarbonates | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.62 | - - Of poly(ethylene terephthalate) (PET): | | | | | | | | |
| 3920.62.1 | - - - Flexible, not printed: | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 3920.62.11 | --- - Stratified, reinforced or combined with other polymers, not metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3920.62.12 | --- - Metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3920.62.19 | --- - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3920.62.2 | --- Flexible, printed: | | | | | | | | | |
| 3920.62.21 | --- - Metallized | 10 | G | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3920.62.29 | --- - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3920.62.90 | --- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3920.63.00 | -- Of unsaturated polyesters | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3920.69.00 | -- Of other polyesters | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3920.7 | - Of cellulose or its chemical derivatives: | | | | | | | | | |
| 3920.71 | -- Of regenerated cellulose: | | | | | | | | | |
| 3920.71.1 | --- Not printed: | | | | | | | | | |
| 3920.71.11 | --- - Stratified, reinforced or combined with other polymers, not metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3920.71.12 | --- - Metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3920.71.19 | --- - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3920.71.2 | --- Printed: | | | | | | | | | |
| 3920.71.21 | --- - Metallized | 10 | G | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3920.71.29 | - - - - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.73.00 | - - Of cellulose acetate | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.79 | - - Of other cellulose derivatives: | | | | | | | | |
| 3920.79.10 | - - - - Of vulcanized fibre | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.79.90 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.9 | - Of other plastics: | | | | | | | | |
| 3920.91.00 | - - Of poly(vinyl butyral) | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.92 | - - Of polyamides: | | | | | | | | |
| 3920.92.1 | - - - Flexible: | | | | | | | | |
| 3920.92.13 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.92.14 | - - - - Not printed, metallized | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.92.15 | - - - - Printed, not metallized | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.92.16 | - - - - Printed, metallized | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 3920.92.19 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3920.92.20 | - - - Rigid | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.93.00 | - - Of amino-resins | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.94.00 | - - Of phenolic resins | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 3920.99.00 | - - Of other plastics | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 39.21 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC | | | | | | | | | |
| 3921.1 | - Cellular products (alveolar): | | | | | | | | | |
| 3921.11.00 | - - Of polymers of styrene | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3921.12.00 | - - Of polymers of vinyl chloride | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3921.13.00 | - - Of polyurethanes | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3921.14.00 | - - Of regenerated cellulose | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3921.19 | - - Of other plastics: | | | | | | | | | |
| 3921.19.10 | - - - Of polyethylene, of a kind used in the manufacture of separators for electrical accumulators, put up in rolls | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3921.19.90 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3921.90 | - Other: | | | | | | | | | |
| 3921.90.10 | - - Rigid, reinforced or with reinforcing net | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3921.90.20 | - - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3921.90.30 | - - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 3921.90.4 | - - Other, flexible, laminated, reinforced or similarly combined with other materials: | | | | | | | | | |
| 3921.90.41 | - - - Neither printed nor metallized | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3921.90.42 | - - - Not printed, metallized | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3921.90.43 | - - - Printed, not metallized | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3921.90.44 | - - - Printed, metallized | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3921.90.90 | - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 39.22 | BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, MADE OF PLASTIC | | | | | | | | | |
| 3922.10 | - Baths, shower-baths, sinks and wash-basins: | | | | | | | | | |
| 3922.10.10 | - - Sinks | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3922.10.20 | - - Baths, shower-baths and wash-basins | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 3922.20.00 | - Lavatory seats and covers | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3922.90.00 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 39.23 | ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURE DEVICES, MADE OF PLASTIC | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3923.10.00 | - Boxes, cases, crates and similar articles | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 3923.2 | - Sacks and bags (including cones): | | | | | | | | |
| 3923.21 | - - Of polymers of ethylene: | | | | | | | | |
| 3923.21.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3923.21.20 | - - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3923.21.90 | - - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 3923.29 | - - Of other plastics: | | | | | | | | |
| 3923.29.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3923.29.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 3923.30 | - Carboys, bottles, flasks and similar articles: | | | | | | | | |
| 3923.30.10 | - - Isothermic containers other than vacuum containers | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3923.30.20 | - - Containers with adhesive covers, tear tab openings or perforatable closures | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3923.30.9 | - - Other: | | | | | | | | |
| 3923.30.91 | - - - Preforms for beverage containers | 5 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3923.30.93 | - - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry | 10 | E | 0 | 10 | 10 | 10 | 5 | |
| 3923.30.99 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 3923.40 | - Spools, cops, bobbins and similar supports: | | | | | | | | |
| 3923.40.10 | - - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3923.40.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3923.50 | - Stoppers, lids, caps and other closures: | | | | | | | | |
| 3923.50.10 | - - Pouring stoppers, whether or not threaded | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3923.50.20 | - - "Roll-on" spheres, whether or not with the neck of the container | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3923.50.30 | - - Threaded lids with safety strip | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3923.50.40 | - - Dropper-type threaded lids and press-on lids with safety strip | 10 | E | 0 | 10 | 10 | 10 | 5 | |
| 3923.50.90 | - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 3923.90 | - Other: | | | | | | | | |
| 3923.90.10 | - - Moulded sheets for packing and transporting eggs | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3923.90.20 | - - Fastenings for containers (for example for "six-packs") | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 3923.90.30 | - - Moulded containers and packaging for suppositories | 10 | E | 0 | 10 | 10 | 10 | 10 | 5 | |
| 3923.90.90 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 39.24 | TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, MADE OF PLASTIC | | | | | | | | | |
| 3924.10 | - Tableware and kitchenware: | | | | | | | | | |
| 3924.10.10 | - - Handles | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 3924.10.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 3924.90 | - Other: | | | | | | | | | |
| 3924.90.10 | - - Teats for babies' feeding bottles | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 3924.90.90 | - - Other | 15 | C | 15 | 15 | 15 | 15 | 15 | 15 | |
| 39.25 | PLASTIC CONSTRUCTION ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | | |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3925.90 | - Other: | | | | | | | | |
| 3925.90.10 | - - Front plates for electrical switches and sockets | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 3925.90.20 | - - Channels and fittings therefor for electrical installations | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3925.90.90 | - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 39.26 | OTHER ARTICLES MADE OF PLASTIC AND ARTICLES MADE OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14 | | | | | | | | |
| 3926.10 | - Office or school supplies: | | | | | | | | |
| 3926.10.10 | - - Erasers | 10 | E | 10 | 10 | 10 | 5 | 0 | |
| 3926.10.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3926.20.00 | - Articles of apparel and clothing accessories, including gloves, mittens and mitts | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 3926.40.00 | - Statuettes and other ornaments | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 3926.90 | - Other: | | | | | | | | |
| 3926.90.10 | - - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3926.90.20 | - - Transmission, conveyor or elevator belts or belting | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 3926.90.30 | - - Diving suits and protective masks, including bee veils for apiculture and ear muffs | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3926.90.40 | - - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3926.90.50 | - - Gaskets or seals | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3926.90.9 | - - Other: | | | | | | | | |
| 3926.90.91 | - - - Printed labels, metallized in a bath of aluminium and backed with paper | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3926.90.92 | - - - Boot and shoe lasts | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3926.90.93 | - - - Reflecting articles for road or safety signs | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 3926.90.94 | - - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 3926.90.99 | - - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 40.01 | NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS | | | | | | | | |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanized | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 4001.2 | - Natural rubber in other forms: | | | | | | | | |
| 4001.21.00 | - - Smoked sheets | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 4001.22.00 | - - Technically specified natural rubber (TSNR) | 15 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4001.29.00 | - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 40.02 | SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS; MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS | | | | | | | | |
| 4002.1 | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): | | | | | | | | |
| 4002.11.00 | - - Latex | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.19.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.20.00 | - Butadiene rubber (BR) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.3 | - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): | | | | | | | | |
| 4002.31.00 | - - Isobutene-isoprene (butyl) rubber (IIR) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.39.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.4 | - Chloroprene (chlorobutadiene) rubber (CR): | | | | | | | | |
| 4002.41.00 | - - Latex | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4002.49.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.5 | - Acrylonitrile-butadiene rubber (NBR): | | | | | | | | |
| 4002.51.00 | - - Latex | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.59.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.60.00 | - Isoprene rubber (IR) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.80.00 | - Mixtures of any product of heading 40.01 with any product of this heading | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.9 | - Other: | | | | | | | | |
| 4002.91.00 | - - Latex | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4002.99.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4003.00.00 | RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4004.00.00 | WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 40.05 | COMPOUNDED RUBBER, UNVULCANIZED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4005.10.00 | - Rubber compounded with carbon black or silica | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4005.9 | - Other: | | | | | | | | |
| 4005.91 | - - Plates, sheets and strips: | | | | | | | | |
| 4005.91.10 | - - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4005.91.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4005.99 | - - Other: | | | | | | | | |
| 4005.99.10 | - - - Chewing gum base | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4005.99.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 40.06 | OTHER FORMS (FOR EXAMPLE: RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE: DISCS AND RINGS), OF UNVULCANIZED RUBBER | | | | | | | | |
| 4006.10.00 | - "Camel-back" strips for retreading rubber tyres | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4006.90.00 | - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 40.07 | VULCANIZED RUBBER THREAD AND CORD | | | | | | | | |
| 4007.00.10 | - Thread | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4007.00.20 | - Cord | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 40.08 | PLATES, SHEETS, STRIPS, RODS AND PROFILE SHAPES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER | | | | | | | | |
| 4008.1 | - Of cellular rubber (alveolar): | | | | | | | | |
| 4008.11.00 | - - Plates, sheets and strips | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4008.19 | - - Other: | | | | | | | | |
| 4008.19.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4008.19.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4008.2 | - Of non-cellular rubber: | | | | | | | | |
| 4008.21 | - - Plates, sheets and strips: | | | | | | | | |
| 4008.21.10 | - - - Rubber for clichés (blankets for printing cylinders) | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 4008.21.20 | - - - Of rubber mixed with pigments and soya flour | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4008.21.90 | - - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4008.29 | - - Other: | | | | | | | | |
| 4008.29.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4008.29.90 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 40.09 | TUBES, PIPES AND HOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES) | | | | | | | | | |
| 4009.1 | - Not reinforced or otherwise combined with other materials: | | | | | | | | | |
| 4009.11 | - - Without fittings: | | | | | | | | | |
| 4009.11.10 | - - - Of an external diameter of 1,5 mm or more but no more than 15 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4009.11.90 | - - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4009.12.00 | - - With fittings | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4009.2 | - Reinforced or otherwise combined only with metal: | | | | | | | | | |
| 4009.21.00 | - - Without fittings | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4009.22.00 | - - With fittings | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4009.3 | - Reinforced or otherwise combined only with textile material: | | | | | | | | | |
| 4009.31.00 | - - Without fittings | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4009.32.00 | - - With fittings | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4009.4 | - Reinforced or otherwise combined with other materials: | | | | | | | | | |
| 4009.41.00 | - - Without fittings | 5 | E | 5 | 5 | 5 | 5 | 5 | | |
| 4009.42.00 | - - With fittings | 5 | C | 5 | 5 | 5 | 5 | 5 | | |
| 40.10 | CONVEYOR OR TRANSMISSION BELTS OR BELTING MADE OF VULCANIZED RUBBER | | | | | | | | | |
| 4010.1 | - Conveyor belts or belting: | | | | | | | | | |
| 4010.11.00 | - - Reinforced only with metal | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.12.00 | - - Reinforced only with textile material | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.19 | - - Other: | | | | | | | | | |
| 4010.19.10 | - - Reinforced only with plastic | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.19.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.3 | - Transmission belts or belting: | | | | | | | | | |
| 4010.31.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.32.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4010.33.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.34.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4010.39.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 40.11 | NEW PNEUMATIC TYRES, MADE OF RUBBER | | | | | | | | | |
| 4011.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 15 | C | 5 | 15 | 15 | 15 | 15 | 5 | |
| 4011.20 | - Of a kind used on buses or lorries: | | | | | | | | | |
| 4011.20.10 | - - Radial | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.20.90 | - - Other | 15 | C | 5 | 15 | 15 | 15 | 15 | 5 | |
| 4011.30.00 | - Of a kind used on aircraft | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4011.40.00 | - Of a kind used on motorcycles | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.50.00 | - Of a kind used on bicycles | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4011.6 | - Other, having a 'herring-bone' or similar tread: | | | | | | | | | |
| 4011.61.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.62.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.63.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.69.00 | - - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.9 | - Other: | | | | | | | | | |
| 4011.92.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.93.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4011.94.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|--|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4011.99.00 | - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | | |
| 40.12 | RETRADED OR USED PNEUMATIC TYRES MADE OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, MADE OF RUBBER | | | | | | | | | |
| 4012.1 | - Retreaded (pneumatic) tyres: | | | | | | | | | |
| 4012.11.00 | - - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 15 | C | 15 | 15 | 15 | 15 | 15 | | |
| 4012.12.00 | - - Of a kind used on buses or lorries | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 4012.13.00 | - - Of a kind used on aircraft | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 4012.19.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 4012.20.00 | - Used pneumatic tyres | 15 | C | 15 | 15 | 15 | 15 | 15 | | |
| 4012.90 | - Other: | | | | | | | | | |
| 4012.90.10 | - - Tyre treads | 5 | E | 5 | 5 | 5 | 5 | 5 | | |
| 4012.90.20 | - - Tyre flaps | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4012.90.3 | - - Solid or cushion tyres: | | | | | | | | | |
| 4012.90.31 | - - - Solid tyres, of an outside diameter not exceeding 90 cm | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4012.90.32 | - - - Solid tyres, of an external diameter exceeding 90 cm | 15 | E | 5 | 5 | 5 | 5 | 5 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|--|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4012.90.39 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 40.13 | INNER TUBES, MADE OF RUBBER | | | | | | | | | |
| 4013.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries | 15 | E | 5 | 5 | 5 | 5 | 5 | | |
| 4013.20.00 | - Of a kind used on bicycles | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 4013.90 | - Other: | | | | | | | | | |
| 4013.90.10 | - - Of a kind used on motorcycles | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 4013.90.90 | - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | | |
| 40.14 | HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER | | | | | | | | | |
| 4014.10.00 | - Sheath contraceptives | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 4014.90.00 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 40.15 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, INCLUDING GLOVES AND MITTENS AND MITTS, FOR ALL PURPOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4015.1 | - Gloves, mittens and mitts: | | | | | | | | |
| 4015.11.00 | - - Surgical | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4015.19.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4015.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 40.16 | OTHER ARTICLES OF VULCANIZED RUBBER OTHER THAN HARD RUBBER | | | | | | | | |
| 4016.10.00 | - Of cellular rubber: | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4016.9 | - Other: | | | | | | | | |
| 4016.91.00 | - - Floor coverings and mats | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4016.92 | - - Erasers: | | | | | | | | |
| 4016.92.10 | - - - Cut to size, for pencils | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4016.92.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4016.93.00 | - - Gaskets or seals | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 4016.94.00 | - - Boat and dock fenders, whether or not inflatable | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4016.95.00 | - - Other inflatable articles | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4016.99 | - - Other: | | | | | | | | |
| 4016.99.10 | - - - Hand tools | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4016.99.3 | - - - Stoppers and bungs: | | | | | | | | | |
| 4016.99.31 | - - - - Stoppers for flasks | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 4016.99.39 | - - - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | | |
| 4016.99.90 | - - - - - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | | |
| 40.17 | HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER | | | | | | | | | |
| 4017.00.10 | - In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4017.00.90 | - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | | |
| 41.01 | RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT- DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4101.20 | - Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved: | | | | | | | | | |
| 4101.20.1 | - Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible: | | | | | | | | | |
| 4101.20.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m ² (28 square feet) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4101.20.19 | - - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4101.20.20 | - - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4101.20.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101.50 | - Whole hides and skins, of a weight per unit exceeding 16 kg: | | | | | | | | | |
| 4101.50.1 | - Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible: | | | | | | | | | |
| 4101.50.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m ² (28 square feet) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4101.50.19 | - - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4101.50.20 | - - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4101.50.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4101.90 | - Other, including butts, bends and bellies: | | | | | | | | |
| 4101.90.1 | - Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible: | | | | | | | | |
| 4101.90.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m ² (28 square feet) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4101.90.19 | - - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4101.90.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4101.90.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 41.02 | RAW SKINS OF SHEEP OR LAMBS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER | | | | | | | | |
| 4102.10.00 | - With wool on | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4102.2 | - Without wool on: | | | | | | | | |
| 4102.21.00 | - - Pickled | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4102.29 | - - Other: | | | | | | | | | |
| 4102.29.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4102.29.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 41.03 | OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 B) OR 1 C) TO THIS CHAPTER | | | | | | | | | |
| 4103.20 | - Of reptiles: | | | | | | | | | |
| 4103.20.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4103.20.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4103.30 | - Of swine: | | | | | | | | | |
| 4103.30.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4103.30.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4103.90 | - Other: | | | | | | | | | |
| 4103.90.1 | - - Having undergone a tanning (including pre-tanning) process that is reversible: | | | | | | | | | |
| 4103.90.11 | - - - Of goats | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4103.90.12 | - - - Of camel or dromedary | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4103.90.19 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4103.90.9 | - - Other: | | | | | | | | | |
| 4103.90.91 | - - - Of goats | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4103.90.92 | - - - Of camel or dromedary | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4103.90.99 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 41.04 | TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED | | | | | | | | | |
| 4104.1 | - In the wet state (including wet-blue): | | | | | | | | | |
| 4104.11 | - - Full grains, unsplit, grain splits: | | | | | | | | | |
| 4104.11.1 | - - - Whole bovine skin leather, with a unit surface area not exceeding 2,6 m ² (28 square feet): | | | | | | | | | |
| 4104.11.11 | - - - - Wet-blue | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4104.11.19 | - - - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4104.11.2 | - - - Other bovine (including buffalo) leather and equine leather, tanned or retanned but not further prepared, whether or not split: | | | | | | | | | |
| 4104.11.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4104.11.22 | - - - - Bovine leather, wet-blue | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4104.11.23 | - - - - Other bovine leather | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4104.11.24 | - - - - Equine leather | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4104.19 | - - Other: | | | | | | | | | |
| 4104.19.1 | - - - Whole bovine skin leather, with a unit surface area not exceeding 2,6 m ² (28 square feet): | | | | | | | | | |
| 4104.19.11 | - - - - Wet-blue | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4104.19.19 | - - - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4104.19.2 | - - - Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split: | | | | | | | | | |
| 4104.19.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4104.19.22 | - - - - Bovine leather, wet-blue | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4104.19.23 | - - - - Other bovine leather | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4104.19.24 | - - - - Equine leather | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4104.4 | - In the dry state (crust): | | | | | | | | | |
| 4104.41 | - - Full grains, unsplit; grain splits: | | | | | | | | | |
| 4104.41.10 | - - - Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet) | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4104.41.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4104.49 | - - Other: | | | | | | | | | |
| 4104.49.10 | - - - Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet) | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4104.49.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 41.05 | TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED | | | | | | | | | |
| 4105.10.00 | - In the wet state (including wet-blue) | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4105.30.00 | - In the dry state (crust) | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 41.06 | TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED | | | | | | | | | |
| 4106.2 | - Of goats | | | | | | | | | |
| 4106.21.00 | - - In the wet state (including wet-blue) | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4106.22.00 | - - In the dry state (crust) | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4106.3 | - Of swine: | | | | | | | | |
| 4106.31 | - - In the wet state (including wet-blue): | | | | | | | | |
| 4106.31.10 | - - - Wet-blue | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4106.31.90 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 4106.32.00 | - - In the dry state (crust) | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 4106.40.00 | - Of reptiles | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4106.9 | - Other: | | | | | | | | |
| 4106.91.00 | - - In the wet state (including wet-blue) | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4106.92.00 | - - In the dry state (crust) | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 41.07 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14 | | | | | | | | |
| 4107.1 | - Whole hides and skins: | | | | | | | | |
| 4107.11 | - - Full grains, unsplit: | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4107.11.10 | -- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet) | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4107.11.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4107.12 | -- Grain splits: | | | | | | | | |
| 4107.12.10 | --- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet) | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4107.12.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4107.19 | -- Other: | | | | | | | | |
| 4107.19.10 | --- Bovine leather, with a unit surface area not exceeding 2,6 m ² (28 square feet) | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4107.19.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4107.9 | - Other, including parts: | | | | | | | | |
| 4107.91.00 | -- Full grains, unsplit | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4107.92.00 | -- Grain splits | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4107.99.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4112.00.00 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14 | 15 | E | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 41.13 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUISING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14 | | | | | | | | |
| 4113.10.00 | - Of goats | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4113.20.00 | - Of swine | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 4113.30.00 | - Of reptiles | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4113.90.00 | - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 41.14 | CHAMOIS (INCLUDING OIL-COMBINED CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLIZED LEATHER | | | | | | | | |
| 4114.10.00 | - Chamois (including combination chamois) leather | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4114.20.00 | - Patent leather and patent laminated leather; metallized leather | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 41.15 | COMPOSITION LEATHER BASED ON LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIPS, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR | | | | | | | | |
| 4115.10.00 | - Composition leather based on leather or leather fibre, in slabs, sheets or strips, whether or not in rolls | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4115.20.00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4201.00.00 | SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL | 15 | E | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 42.02 | TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF PLASTIC SHEETING, OF TEXTILE MATERIAL, OF VULCANIZED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER | | | | | | | | |
| 4202.1 | - Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers: | | | | | | | | |
| 4202.11.00 | - - With outer surface of leather, composition leather or patent leather | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 |
| 4202.12.00 | - - With outer surface of plastic or of textile material | 15 | C | 15 | 15 | 15 | 15 | 15 | 15 |
| 4202.19.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes | |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | | |
| 4202.2 | - Handbags, whether or not with shoulder strap, including those without handle: | | | | | | | | | | |
| 4202.21.00 | - - With outer surface of leather, composition leather or patent leather | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.22.00 | - - With outer surface of plastic sheeting or textile material | 15 | C | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.29.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.3 | - Articles of a kind normally carried in the pocket or in the handbag: | | | | | | | | | | |
| 4202.31.00 | - - With outer surface of leather, composition leather or patent leather | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.32.00 | - - With outer surface of plastic sheeting or textile material | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.39.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.9 | - Other: | | | | | | | | | | |
| 4202.91.00 | - - With outer surface of leather, composition leather or patent leather | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.92.00 | - - With outer surface of plastic sheeting or textile material | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4202.99.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 42.03 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER | | | | | | | | | |
| 4203.10 | - Articles of apparel: | | | | | | | | | |
| 4203.10.10 | - - Protective, for all trades | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4203.10.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4203.2 | - Gloves, mittens and mitts: | | | | | | | | | |
| 4203.21 | - - Specially designed for use in sports: | | | | | | | | | |
| 4203.21.10 | - - - For baseball and softball | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4203.21.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4203.29 | - - Other: | | | | | | | | | |
| 4203.29.10 | - - - Protective, for all trades | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4203.29.90 | - - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4203.30.00 | - Belts and bandoliers | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4203.40.00 | - Other clothing accessories | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 42.05 | OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4205.00.10 | - Articles for technical use of natural leather or composition leather | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4205.00.90 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 42.06 | ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS | | | | | | | | |
| 4206.00.10 | - Catgut | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4206.00.90 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 43.01 | RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03 | | | | | | | | |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | 15 | C | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 43.02 | TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03 | | | | | | | | |
| 4302.1 | - Whole skins, with or without head, tail or paws, not assembled: | | | | | | | | |
| 4302.11.00 | - Of mink | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 4302.19.00 | - - Other | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 43.03 | ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FUR SKIN | | | | | | | | |
| 4303.10.00 | - Articles of apparel and clothing accessories | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4303.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 43.04 | ARTIFICIAL FUR AND ARTICLES THEREOF | | | | | | | | | |
| 4304.00.10 | - Not made up | 15 | C | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4304.00.90 | - Other | 15 | C | 15 | 15 | 15 | 15 | 15 | 15 | |
| 44.01 | FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS | | | | | | | | | |
| 4401.10.00 | - Fuel wood | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4401.2 | - Wood in chips or particles: | | | | | | | | | |
| 4401.21.00 | - - Coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4401.22.00 | - - Non-coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4401.30.00 | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44.02 | WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED | | | | | | | | | |
| 4402.10.00 | - Of bamboo | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4402.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 44.03 | WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED | | | | | | | | | |
| 4403.10.00 | - Treated with paint, stains, creosote or other preservatives | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4403.20.00 | - Other, coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4403.4 | - Other, of tropical wood specified in Subheading Note 1 to this Chapter: | | | | | | | | | |
| 4403.41.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4403.49.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4403.9 | - Other: | | | | | | | | | |
| 4403.91.00 | - Of holm, cork and other oaks (<i>Quercus</i> spp.) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4403.92.00 | - - Of beech (<i>Fagus</i> spp.) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4403.99.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 44.04 | HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE | | | | | | | | |
| 4404.10.00 | - Coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4404.20.00 | - Non-coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4405.00.00 | WOOD WOOL; WOOD FLOUR | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 44.06 | RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD | | | | | | | | |
| 4406.10.00 | - Not impregnated | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4406.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 44.07 | WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELLED, WHETHER OR NOT PLANED, SANDED OR END- JOINTED, OF A THICKNESS EXCEEDING 6 mm | | | | | | | | |
| 4407.10.00 | - Coniferous | 5 | E | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4407.2 | - Of tropical woods specified in Subheading Note 1 to this Chapter: | | | | | | | | | |
| 4407.21.00 | - - Mahogany (<i>Swietenia</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.22.00 | - - Virola, Imbuia and Balsa | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.25.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.26.00 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.27.00 | - - Sapelli | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.28.00 | - - Iroko | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.29.00 | - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.9 | - Other: | | | | | | | | | |
| 4407.91.00 | - Of holm, cork and other oaks (<i>Quercus</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.92.00 | - - Of beech (<i>Fagus</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.93.00 | - - Of maple (<i>Acer</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.94.00 | - - Of cherry (<i>Prunus</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.95.00 | - Of ash (<i>Fraxinus</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4407.99.00 | - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 44.08 | SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6mm | | | | | | | | | |
| 4408.10.00 | - Coniferous | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4408.3 | - Of tropical woods specified in Subheading Note 1 to this Chapter : | | | | | | | | | |
| 4408.31.00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4408.39.00 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4408.90.00 | - Other | 10 | E | 10 | 5 | 10 | 10 | 10 | 5 | |
| 44.09 | WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED | | | | | | | | | |
| 4409.10.00 | - Coniferous | 10 | E | 10 | 5 | 10 | 10 | 10 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4409.2 | - Non-coniferous: | | | | | | | | | |
| 4409.21.00 | - - Of bamboo | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4409.29.00 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 44.10 | PARTICLE BOARD, ORIENTED STRAND BOARD (OSB), AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES | | | | | | | | | |
| 4410.1 | - Of wood: | | | | | | | | | |
| 4410.11 | - - Particle board: | | | | | | | | | |
| 4410.11.10 | - - - Unworked or not further worked than sanded | 10 | E | 10 | 5 | 10 | 10 | 10 | 5 | |
| 4410.11.20 | - - - Surface covered with melamine-impregnated paper | 10 | E | 10 | 5 | 10 | 10 | 10 | 5 | |
| 4410.11.30 | - - - Surface covered with decorative laminates of plastic | 10 | E | 10 | 5 | 10 | 10 | 10 | 5 | |
| 4410.11.90 | - - - Other | 10 | E | 10 | 5 | 10 | 10 | 10 | 5 | |
| 4410.12 | - - Oriented strand board (OSB): | | | | | | | | | |
| 4410.12.10 | - - - Unworked or not further worked than sanded | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4410.12.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | | |
| 4410.19 | - - Other: | | | | | | | | | | |
| 4410.19.1 | - - - Waferboard: | | | | | | | | | | |
| 4410.19.11 | - - - - Unworked or not further worked than sanded | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | | |
| 4410.19.19 | - - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | | |
| 4410.19.2 | - - - - Other, of wood: | | | | | | | | | | |
| 4410.19.21 | - - - - - Unworked or not further worked than sanded | 10 | E | 10 | 5 | 10 | 10 | 10 | 10 | 5 | |
| 4410.19.22 | - - - - - Surface covered with melamine-impregnated paper | 10 | E | 10 | 5 | 10 | 10 | 10 | 10 | 5 | |
| 4410.19.23 | - - - - - Surface covered with decorative laminates of plastic | 10 | E | 10 | 5 | 10 | 10 | 10 | 10 | 5 | |
| 4410.19.29 | - - - - - Other | 10 | E | 10 | 5 | 10 | 10 | 10 | 10 | 5 | |
| 4410.90.00 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 44.11 | FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES | | | | | | | | | | |
| 4411.1 | - Medium Density Fibreboard (MDF): | | | | | | | | | | |
| 4411.12 | - - Of a thickness not exceeding 5 mm: | | | | | | | | | | |
| 4411.12.1 | - - - Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ : | | | | | | | | | | |
| 4411.12.11 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4411.12.19 | - - - - Other | 10 | E | 10 | 5 | 10 | 10 | 5 | |
| 4411.12.2 | - - - Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ : | | | | | | | | |
| 4411.12.21 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4411.12.29 | - - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4411.13 | - - Of a thickness exceeding 5 mm but not exceeding 9 mm: | | | | | | | | |
| 4411.13.1 | - - - Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ : | | | | | | | | |
| 4411.13.11 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4411.13.19 | - - - - - Other | 10 | E | 10 | 5 | 10 | 10 | 5 | |
| 4411.13.2 | - - - Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ : | | | | | | | | |
| 4411.13.21 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4411.13.29 | - - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4411.14 | - - Of a thickness exceeding 9 mm: | | | | | | | | |
| 4411.14.1 | - - - Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ : | | | | | | | | |
| 4411.14.11 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|--|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4411.14.19 | - - - - Other | 10 | E | 10 | 5 | 10 | 10 | 5 | | |
| 4411.14.2 | - - - Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ : | | | | | | | | | |
| 4411.14.21 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4411.14.29 | - - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4411.9 | - Other: | | | | | | | | | |
| 4411.92 | - - Of a density exceeding 0,8 g/cm ³ : | | | | | | | | | |
| 4411.92.10 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4411.92.90 | - - - - Other | 10 | E | 10 | 5 | 10 | 10 | 5 | | |
| 4411.93 | - - Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ : | | | | | | | | | |
| 4411.93.10 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4411.93.90 | - - - - Other | 10 | E | 10 | 5 | 10 | 10 | 5 | | |
| 4411.94 | - - Of a density not exceeding 0,5 g/cm ³ : | | | | | | | | | |
| 4411.94.1 | - - - Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ : | | | | | | | | | |
| 4411.94.11 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4411.94.19 | - - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4411.94.9 | - - - Other: | | | | | | | | | |
| 4411.94.91 | - - - - Not mechanically worked or surface-covered | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4411.94.99 | - - - - - Other | 10 | E | 10 | 5 | 10 | 10 | 10 | 5 | |
| 44.12 | PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD | | | | | | | | | |
| 4412.10 | - Of bamboo: | | | | | | | | | |
| 4412.10.1 | - - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: | | | | | | | | | |
| 4412.10.11 | - - - With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4412.10.12 | - - - Other, with at least one outer ply of non-coniferous wood | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4412.10.19 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4412.10.2 | - - Other, with at least one outer ply of non-coniferous wood: | | | | | | | | | |
| 4412.10.21 | - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4412.10.22 | - - - Other, containing at least one layer of particle board | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4412.10.29 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4412.10.9 | - - Other: | | | | | | | | |
| 4412.10.91 | - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.10.92 | - - - Other, containing at least one layer of particle board | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.10.99 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.3 | - Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: | | | | | | | | |
| 4412.31.00 | - - With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.32.00 | - - Other, with at least one outer ply of non-coniferous wood | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.39.00 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.9 | - Other: | | | | | | | | |
| 4412.94 | - - Blockboard, laminboard and battenboard (with core composed of plates, slats or strips): | | | | | | | | |
| 4412.94.1 | - - - Other, with at least one outer ply of non-coniferous wood: | | | | | | | | |
| 4412.94.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4412.94.12 | --- Other, containing at least one layer of particle board | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.94.19 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.94.9 | --- Other: | | | | | | | | |
| 4412.94.91 | --- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.94.92 | --- Other, containing at least one layer of particle board | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.94.99 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.99 | -- Other: | | | | | | | | |
| 4412.99.1 | --- Other, with at least one outer ply of non-coniferous wood: | | | | | | | | |
| 4412.99.11 | ---- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.99.12 | ---- Other, containing at least one layer of particle board | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.99.19 | ---- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.99.9 | --- Other: | | | | | | | | |
| 4412.99.91 | ---- With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4412.99.92 | - - - - Other, containing at least one layer of particle board | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4412.99.99 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4413.00.00 | DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4414.00.00 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 44.15 | PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS, OF WOOD | | | | | | | | |
| 4415.10 | - Cases, boxes, crates, drums and similar packings; cable-drums: | | | | | | | | |
| 4415.10.10 | - - Cable-drums | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4415.10.90 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 44.16 | CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4416.00.10 | - Casks, drums and barrels, whether or not reinforced, and parts thereof | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4416.00.90 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4417.00.00 | TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD | 10 | E | 10 | 0 | 10 | 10 | 10 | |
| 44.18 | BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS AS FLOOR COVERING, SHINGLES AND SHAKES | | | | | | | | |
| 4418.10.00 | - Windows, French windows and their frames | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.20.00 | - Doors and their frames and thresholds | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.40.00 | - Shuttering for concrete | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.50.00 | - Shingles and shakes | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.60.00 | - Posts and beams | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.7 | - Assembled flooring panels: | | | | | | | | |
| 4418.71.00 | - - For mosaic floors | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.72.00 | - - Other, multilayer | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.79.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4418.90 | - Other: | | | | | | | | |
| 4418.90.10 | - - Cellular boards (alveolar), whether or not covered | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4418.90.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4419.00.00 | TABLEWARE AND KITCHENWARE, OF WOOD | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 44.20 | WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94 | | | | | | | | |
| 4420.10.00 | - Statuettes and other ornaments, of wood | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4420.90 | - Other: | | | | | | | | |
| 4420.90.10 | - - Wood marquetry and inlaid wood | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4420.90.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 44.21 | OTHER ARTICLES OF WOOD | | | | | | | | |
| 4421.10.00 | - Clothes hangers | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4421.90 | - Other: | | | | | | | | |
| 4421.90.10 | - - Spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4421.90.20 | - - Match splints | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4421.90.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 45.01 | NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK | | | | | | | | |
| 4501.10.00 | - Natural cork, raw or simply prepared | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4501.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4502.00.00 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 45.03 | ARTICLES OF NATURAL CORK | | | | | | | | |
| 4503.10.00 | - Corks and stoppers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4503.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 45.04 | AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK | | | | | | | | |
| 4504.10.00 | - Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4504.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 46.01 | PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED (FOR EXAMPLE MATS, MATTING, SCREENS) | | | | | | | | |
| 4601.2 | - Mats, matting and screens of vegetable materials | | | | | | | | |
| 4601.21.00 | - - Of bamboo | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4601.22.00 | - - Of cane (rattan) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4601.29.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4601.9 | - Other: | | | | | | | | |
| 4601.92.00 | - - Of bamboo | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4601.93.00 | - - Of cane (rattan) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4601.94.00 | - - Of other vegetable materials | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4601.99.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 46.02 | BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH | | | | | | | | |
| 4602.1 | - Of vegetable materials: | | | | | | | | |
| 4602.11.00 | - - Of bamboo | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4602.12.00 | - - Of cane (rattan) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4602.19.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4602.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4701.00.00 | MECHANICAL WOOD PULP | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4702.00.00 | CHEMICAL WOOD PULP, DISSOLVING GRADES | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 47.03 | CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES | | | | | | | | |
| 4703.1 | - Unbleached: | | | | | | | | |
| 4703.11.00 | - - Coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4703.19.00 | - - Non-coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4703.2 | - Semi-bleached or bleached: | | | | | | | | | |
| 4703.21.00 | - - Coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4703.29.00 | - - Non-coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 47.04 | CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES | | | | | | | | | |
| 4704.1 | - Unbleached: | | | | | | | | | |
| 4704.11.00 | - - Coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4704.19.00 | - - Non-coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4704.2 | - Semi-bleached or bleached: | | | | | | | | | |
| 4704.21.00 | - - Coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4704.29.00 | - - Non-coniferous | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4705.00.00 | WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 47.06 | PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL | | | | | | | | | |
| 4706.10.00 | - Cotton linters pulp | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4706.20.00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4706.30 | - Other, of bamboo: | | | | | | | | | |
| 4706.30.10 | - - Mechanical pulps | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4706.30.20 | - - Chemical pulps | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4706.30.30 | - - Semi-chemical pulps | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4706.9 | - Other: | | | | | | | | | |
| 4706.91.00 | - - Mechanical | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4706.92.00 | - - Chemical | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4706.93.00 | - - Semi-chemical | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 47.07 | RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD | | | | | | | | | |
| 4707.10.00 | - Of unbleached kraft paper or paperboard or of corrugated paper or paperboard | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4707.20.00 | - Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4707.30.00 | - Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4707.90.00 | - Other, including unsorted waste and scrap | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4801.00.00 | NEWSPRINT, IN ROLLS OR SHEETS | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 48.02 | UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET) | | | | | | | | |
| 4802.10.00 | - Hand-made paper and paperboard (sheet by sheet) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.20.00 | - Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.40.00 | - Wallpaper base | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.5 | - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: | | | | | | | | |
| 4802.54 | -- Weighing less than 40 g/m ² : | | | | | | | | |
| 4802.54.10 | --- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4802.54.20 | - - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4802.54.30 | - - - Carbonising base paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.54.90 | - - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 4802.55 | - - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls: | | | | | | | | |
| 4802.55.1 | - - - Bond register paper of a width exceeding 150 mm: | | | | | | | | |
| 4802.55.11 | - - - - Weighing 40 g/m ² or more but not more than 60 g/m ² | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.55.12 | - - - - Weighing 60 g/m ² or more but not more than 80 g/m ² and of a width of 559 mm or more | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.55.19 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.55.20 | - - - Bond register paper of a width not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4802.55.3 | - - - Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying: | | | | | | | | |
| 4802.55.31 | - - - - Of a width exceeding 150 mm but not exceeding 559 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4802.55.32 | --- Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.55.39 | --- Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.55.40 | --- Carbonising base paper: | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.55.9 | --- Other: | | | | | | | | | |
| 4802.55.91 | --- Of a width exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.55.99 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.56 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state: | | | | | | | | | |
| 4802.56.1 | --- Bond register paper in sheets with one side exceeding 360 mm and the other side exceeding 150 mm: | | | | | | | | | |
| 4802.56.11 | ---- Weighing 40 g/m ² or more but not more than 60 g/m ² | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.56.19 | ---- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.56.20 | --- Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4802.56.3 | - - - Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying: | | | | | | | | | |
| 4802.56.31 | - - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.56.39 | - - - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.56.40 | - - - Carbonising base paper: | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.56.9 | - - - Other: | | | | | | | | | |
| 4802.56.91 | - - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.56.99 | - - - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.57 | - - Other, weighing 40 g/m ² or more but no more than 150 g/m ² : | | | | | | | | | |
| 4802.57.1 | - - - Bond register paper: | | | | | | | | | |
| 4802.57.11 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ² | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.57.12 | - - - - In strips of a width not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.57.19 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4802.57.2 | - - - Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying: | | | | | | | | | |
| 4802.57.21 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.57.22 | - - - - In strips of a width not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.57.29 | - - - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.57.30 | - - - Carbonising base paper: | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.57.9 | - - - Other: | | | | | | | | | |
| 4802.57.91 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4802.57.92 | - - - - In strips of a width not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.57.99 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4802.58 | - - Weighing more than 150 g/m ² : | | | | | | | | | |
| 4802.58.1 | - - - Multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m ² : | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4802.58.11 | - - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.58.12 | - - - - In strips or rolls of a width of 559 mm or more | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.58.19 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4802.58.20 | - - - Carbonising base paper: | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.58.9 | - - - Other: | | | | | | | | |
| 4802.58.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.58.99 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4802.6 | - Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: | | | | | | | | |
| 4802.61 | - - In rolls: | | | | | | | | |
| 4802.61.1 | - - - Of a width exceeding 150 mm: | | | | | | | | |
| 4802.61.11 | - - - - Of a width of 559 mm or more | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4802.61.19 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.61.20 | - - - Of a width not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4802.61.30 | - - - Carbonising base paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.62 | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: | | | | | | | | |
| 4802.62.10 | - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.62.20 | - - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4802.62.30 | - - - Carbonising base paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.62.90 | - - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 4802.69 | - - Other: | | | | | | | | |
| 4802.69.10 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.69.20 | - - - Carbonising base paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4802.69.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 48.04 | UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADINGS 48.02 OR 48.03 | | | | | | | | |
| 4804.1 | - Kraftliner paper and paperboard used for covers: | | | | | | | | |
| 4804.11.00 | -- Unbleached | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.19.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.2 | - Sack kraft paper: | | | | | | | | |
| 4804.21.00 | -- Unbleached | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.29.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.3 | - Other kraft paper and paperboard weighing 150 g/m ² or less: | | | | | | | | |
| 4804.31 | -- Unbleached: | | | | | | | | |
| 4804.31.10 | --- Match paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4804.31.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4804.39 | - - Other: | | | | | | | | |
| 4804.39.10 | - - - Match paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.39.20 | - - - Other, weighing not more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4804.39.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.4 | - Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : | | | | | | | | |
| 4804.41.00 | - - Unbleached | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4804.42.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.49.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.5 | - Other kraft paper and paperboard weighing 225 g/m ² or more: | | | | | | | | |
| 4804.51.00 | - - Unbleached | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.52.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4804.59.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 48.05 | OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER | | | | | | | | |
| 4805.1 | - Fluting paper: | | | | | | | | |
| 4805.11.00 | - - Semi-chemical fluting paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4805.12.00 | - - Straw fluting paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4805.19.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4805.2 | - Testliner (recycled liner board): | | | | | | | | |
| 4805.24.00 | - - Weighing not more than 150 g/m ² | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4805.25 | - - Weighing more than 150 g/m ² : | | | | | | | | |
| 4805.25.10 | - - - Grey paper board weighing more than 300 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4805.25.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4805.30.00 | - Sulphite wrapping paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4805.40.00 | - Filter paper and paperboard | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4805.50.00 | - Felt paper and felt paperboard; wool paper and wool paperboard | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4805.9 | - Other: | | | | | | | | | |
| 4805.91.00 | - - Weighing not more than 150 g/m ² | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4805.92.00 | - - Weighing more than 150 g/m ² but less than 225 g/m ² | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4805.93 | - - Weighing 225 g/m ² of more: | | | | | | | | | |
| 4805.93.10 | - - - Paperboard for structures, not impregnated | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4805.93.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 48.06 | PARCHMENT PAPER AND PAPERBOARD, GREASEPROOF PAPER, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR IN SHEETS | | | | | | | | | |
| 4806.10.00 | - Parchment paper and paperboard (Vegetable parchment) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4806.20.00 | - Greaseproof papers | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4806.30.00 | - Tracing papers | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 48.07 | COMPOSITE PAPER AND PAPERBOARD MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS | | | | | | | | |
| 4807.00.10 | - Duplex or triplex paperboard weighing more than 300 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4807.00.90 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 48.08 | PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03 | | | | | | | | |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4808.20.00 | - Sack kraft paper, creped or crinkled, whether or not embossed or perforated | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4808.30.00 | - Other kraft paper, creped or crinkled, whether or not embossed or perforated | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4808.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 48.09 | CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS | | | | | | | | |
| 4809.20.00 | - Self-copy paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4809.90 | - Other: | | | | | | | | |
| 4809.90.10 | - - Carbon or similar copying papers | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 4809.90.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 48.10 | PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4810.1 | – Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: | | | | | | | | |
| 4810.13 | -- In rolls: | | | | | | | | |
| 4810.13.1 | --- Metallised paper weighing 150 g/m ² or less | | | | | | | | |
| 4810.13.11 | ---- Not printed, in rolls of a width exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.13.12 | ---- Not printed, in rolls of a width not exceeding 150 mm | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 4810.13.13 | ---- Printed, whether or not embossed or perforated | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4810.13.2 | --- Metallised paper weighing more than 150 g/m ² : | | | | | | | | |
| 4810.13.21 | ---- Not printed | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 4810.13.22 | ---- Printed, whether or not embossed or perforated | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4810.13.30 | --- Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.13.9 | --- Other, whether or not printed, embossed or perforated: | | | | | | | | |
| 4810.13.91 | ---- In rolls of a width exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.13.92 | ---- In rolls of a width not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4810.14 | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state: | | | | | | | | | |
| 4810.14.1 | - - - Metallised paper weighing 150 g/m ² or less | | | | | | | | | |
| 4810.14.11 | - - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4810.14.12 | - - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4810.14.13 | - - - - Printed, whether or not embossed or perforated | 10 | G | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.14.19 | - - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4810.14.2 | - - - Metallised paper weighing more than 150 g/m ² : | | | | | | | | | |
| 4810.14.21 | - - - - Not printed | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4810.14.22 | - - - - Printed, whether or not embossed or perforated | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.14.30 | - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4810.14.9 | - - - Other, whether or not printed, embossed or perforated: | | | | | | | | | |
| 4810.14.91 | - - - - "Endless" paper | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4810.14.92 | - - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4810.14.93 | - - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.14.99 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.19 | - - Other: | | | | | | | | | |
| 4810.19.1 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm, in the unfolded state: | | | | | | | | | |
| 4810.19.11 | - - - Metallised paper weighing 150 g/m ² or less, not printed | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4810.19.12 | - - - Metallised paper weighing more than 150 g/m ² , not printed | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4810.19.13 | - - - Metallised paper, printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.19.19 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4810.19.2 | - - - In strips of a width exceeding 150 mm: | | | | | | | | | |
| 4810.19.21 | - - - Metallised paper weighing 150 g/m ² or less, not printed | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4810.19.22 | - - - Metallised paper weighing more than 150 g/m ² , not printed | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4810.19.23 | - - - Metallised paper, printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.19.29 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|--|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4810.19.3 | - - - - In strips of a width not exceeding 150 mm: | | | | | | | | | |
| 4810.19.31 | - - - - Metallised paper, not printed | 5 | E | 5 | 5 | 5 | 5 | 5 | | |
| 4810.19.32 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4810.19.33 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 4810.19.39 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 4810.2 | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: | | | | | | | | | |
| 4810.22 | - - Light-weight coated paper (LWC): | | | | | | | | | |
| 4810.22.1 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state: | | | | | | | | | |
| 4810.22.11 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 4810.22.12 | - - - - Other, not printed | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 4810.22.13 | - - - - Other, printed | 10 | E | 10 | 10 | 10 | 10 | 10 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4810.22.2 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm: | | | | | | | | |
| 4810.22.21 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.22.29 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.22.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.29 | - - Other: | | | | | | | | |
| 4810.29.1 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state: | | | | | | | | |
| 4810.29.13 | - - - - Metallised paper, not printed | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4810.29.14 | - - - - Metallised paper, printed | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.29.19 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.29.2 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm: | | | | | | | | |
| 4810.29.21 | - - - - Metallised paper, not printed | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 4810.29.22 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.29.23 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4810.29.24 | - - - - "Endless" paper | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4810.29.29 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.29.80 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.3 | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: | | | | | | | | | |
| 4810.31 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less: | | | | | | | | | |
| 4810.31.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4810.31.2 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm: | | | | | | | | | |
| 4810.31.21 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4810.31.29 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4810.31.90 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4810.32 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² : | | | | | | | | |
| 4810.32.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.32.2 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm: | | | | | | | | |
| 4810.32.21 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.32.29 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.32.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.39 | - - Other: | | | | | | | | |
| 4810.39.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.39.2 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm: | | | | | | | | |
| 4810.39.21 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4810.39.29 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.39.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.9 | - Other paper and paperboard: | | | | | | | | |
| 4810.92 | - - Multi-ply: | | | | | | | | |
| 4810.92.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.92.2 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm: | | | | | | | | |
| 4810.92.21 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.92.29 | - - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.92.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.99 | - - Other: | | | | | | | | |
| 4810.99.1 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | | | | | | | | |
| 4810.99.13 | - - - - Metallised paper, not printed | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.99.14 | - - - - Metallised paper, printed | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4810.99.19 | - - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.99.2 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm: | | | | | | | | |
| 4810.99.21 | - - - - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4810.99.29 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4810.99.80 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 48.11 | PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR OR SQUARE SHAPED SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10 | | | | | | | | |
| 4811.10 | - Tarred, bituminised or asphalted paper and paperboard: | | | | | | | | |
| 4811.10.10 | - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4811.10.20 | - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.10.30 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.10.90 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.4 | - Gunned or adhesive paper and paperboard: | | | | | | | | |
| 4811.41 | - - Self-adhesive: | | | | | | | | |
| 4811.41.1 | - - - Not printed: | | | | | | | | |
| 4811.41.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4811.41.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.41.19 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.41.20 | - - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4811.49 | -- Other: | | | | | | | | | |
| 4811.49.1 | --- Not printed: | | | | | | | | | |
| 4811.49.11 | ---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4811.49.12 | ---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4811.49.19 | ---- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4811.49.20 | --- Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4811.5 | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) : | | | | | | | | | |
| 4811.51 | -- Bleached, weighing more than 150 g/m ² | | | | | | | | | |
| 4811.51.1 | --- Multi-ply whether or not interleaved with aluminium foil ("Tetrapack" and the like): | | | | | | | | | |
| 4811.51.11 | ---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4811.51.12 | ---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4811.51.19 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.51.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.51.9 | - - - Other: | | | | | | | | |
| 4811.51.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4811.51.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4811.51.99 | - - - - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4811.59 | - - Other: | | | | | | | | |
| 4811.59.1 | - - - Coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof: | | | | | | | | |
| 4811.59.11 | - - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5 | E | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4811.59.12 | - - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4811.59.13 | - - - - Printed | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4811.59.19 | - - - - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4811.59.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.59.9 | - - - Other: | | | | | | | | |
| 4811.59.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4811.59.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.59.99 | - - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.60 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | | | | | | | | |
| 4811.60.10 | - - Floor coverings on a base of paper or of paperboard, whether or not cut to size. | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4811.60.90 | - - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4811.90 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres: | | | | | | | | | |
| 4811.90.30 | - - "Endless" paper | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4811.90.40 | - - Greaseproof paper, printed | 10 | G | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4811.90.50 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4811.90.9 | - - Other: | | | | | | | | | |
| 4811.90.91 | - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4811.90.92 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4811.90.99 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4812.00.00 | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 48.13 | CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES | | | | | | | | | |
| 4813.10.00 | - In the form of booklets or tubes | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4813.20.00 | - In rolls of a width not exceeding 5 cm | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4813.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 48.14 | WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER | | | | | | | | |
| 4814.10.00 | - Ingrain paper | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4814.20.00 | - Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4814.90 | - Other: | | | | | | | | |
| 4814.90.10 | - - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 4814.90.90 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 48.16 | CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES | | | | | | | | |
| 4816.20.00 | - Self-copy paper | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4816.90 | - Other: | | | | | | | | | |
| 4816.90.10 | - - Carbon or similar copying papers | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4816.90.2 | - - Duplicator stencils: | | | | | | | | | |
| 4816.90.21 | - - - Heat transfer type | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4816.90.29 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4816.90.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 48.17 | ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, AND SIMILAR PRESENTATIONS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY | | | | | | | | | |
| 4817.10.00 | - Envelopes | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4817.30.00 | - Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 48.18 | TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES , OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 cm, OR CUT TO SIZE OR SHAPE, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, SANITARY TOWELS, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES | | | | | | | | |
| 4818.10.00 | - Toilet paper | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4818.30.00 | - Tablecloths and serviettes | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4818.40 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles: | | | | | | | | |
| 4818.40.10 | -- Napkins for adults | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4818.40.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4818.50.00 | - Articles of apparel and clothing accessories | 15 | E | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4818.90 | - Other: | | | | | | | | | |
| 4818.90.10 | - - For medical or surgical use | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4818.90.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 48.19 | CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOXES FOR OFFICES, SHOPS OR THE LIKE | | | | | | | | | |
| 4819.10.00 | - Boxes of corrugated paper or paperboard | 15 | H | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4819.20 | - Cartons, boxes and cases, of non-corrugated paper or paperboard: | | | | | | | | | |
| 4819.20.10 | - - Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil ("Tetrabrik" and the like) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4819.20.20 | - - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials | 15 | G | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4819.20.90 | - - Other | 15 | G | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4819.30 | - Sacks and bags, having a base of a width of 40 cm or more: | | | | | | | | | |
| 4819.30.10 | - - Multi-ply, of kraft paper, interleaved with plastics or aluminium | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4819.30.90 | - - Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4819.40.00 | - Other sacks (bags); including cones | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4819.50.00 | - Other packing containers, including record sleeves | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 4819.60.00 | - Boxes of a kind used in offices, shops or the like | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 48.20 | REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD | | | | | | | | |
| 4820.10.00 | - Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 15 | G | 15 | 15 | 15 | 15 | 15 | |
| 4820.20.00 | - Notebooks | 15 | G | 15 | 15 | 15 | 15 | 0 | |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | 15 | G | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | 15 | G | 15 | 15 | 15 | 15 | 15 | |
| 4820.50.00 | - Albums for samples or for collections | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4820.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 48.21 | PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED | | | | | | | | |
| 4821.10.00 | - Printed | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 4821.90.00 | - Other | 15 | G | 15 | 15 | 15 | 15 | 15 | |
| 48.22 | BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD, WHETHER OR NOT PERFORATED OR HARDENED | | | | | | | | |
| 4822.10.00 | - Of a kind used for winding textile yarn | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4822.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 48.23 | OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES | | | | | | | | |
| 4823.20.00 | - Filter paper and paperboard | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4823.40.00 | - Graph paper for recording apparatus | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 4823.6 | - Trays, dishes, plates, cups and the like, of paper or paperboard: | | | | | | | | | |
| 4823.61.00 | - - Of bamboo | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4823.69.00 | - - Other | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4823.70 | - Moulded or pressed articles of paper pulp: | | | | | | | | | |
| 4823.70.10 | - - Moulded articles for packing and transporting eggs | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 4823.70.90 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4823.90 | - Other: | | | | | | | | | |
| 4823.90.30 | - - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4823.90.40 | - - Artificial sausage casings | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4823.90.50 | - - Electrical insulation paper | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4823.90.60 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4823.90.9 | - - Other articles: | | | | | | | | | |
| 4823.90.91 | - - - "Sticks" of rolled paper for confectionary | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4823.90.99 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 49.01 | PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS | | | | | | | | | |
| 4901.10.00 | - In single sheets, whether or not folded | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4901.9 | - Other: | | | | | | | | | |
| 4901.91.00 | - - Dictionaries and encyclopaedias, and serial instalments thereof | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4901.99.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49.02 | NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL | | | | | | | | | |
| 4902.10.00 | - Appearing at least four times a week | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4902.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4903.00.00 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS | 5 | E | 5 | 5 | 5 | 5 | 5 | 0 | |
| 4904.00.00 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED | 5 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 49.05 | MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4905.10.00 | - Globes | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4905.9 | - Other: | | | | | | | | |
| 4905.91.00 | - - In book form | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4905.99.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4906.00.00 | PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 49.07 | UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE | | | | | | | | |
| 4907.00.10 | - Postage, revenue or similar stamps, stamp-impressed paper and similar | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4907.00.20 | - Banknotes | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4907.00.90 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 49.08 | TRANSFERS (DECALCOMANIAS) OF ANY KIND | | | | | | | | | |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4908.90.00 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 4909.00.00 | PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 4910.00.00 | CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 49.11 | OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS | | | | | | | | | |
| 4911.10 | - Printed advertising material, commercial catalogues and the like: | | | | | | | | | |
| 4911.10.10 | - - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4911.10.90 | - - Other | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 4911.9 | - Other: | | | | | | | | |
| 4911.91.00 | - - Pictures, designs and photographs | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 4911.99 | - - Other: | | | | | | | | |
| 4911.99.10 | - - - Lottery scratch cards | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 4911.99.90 | - - - Other | 15 | G | 15 | 15 | 15 | 15 | 15 | |
| 5001.00.00 | SILKWORM COCOONS SUITABLE FOR REELING | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5002.00.00 | RAW SILK (NOT THROWN) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5003.00.00 | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5004.00.00 | SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5005.00.00 | YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5006.00.00 | SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 50.07 | WOVEN FABRICS OF SILK OR OF SILK WASTE. | | | | | | | | |
| 5007.10.00 | - Fabrics of noil silk | 10 | C | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5007.20.00 | - Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 5007.90.00 | - Other fabrics | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 51.01 | WOOL, NOT CARDED OR COMBED | | | | | | | | |
| 5101.1 | - Greasy, including fleece-washed wool: | | | | | | | | |
| 5101.11.00 | - - Shorn wool | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5101.19.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5101.2 | - Degreased, not carbonised: | | | | | | | | |
| 5101.21.00 | - - Shorn wool | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5101.29.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5101.30.00 | - Carbonized | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 51.02 | FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED | | | | | | | | |
| 5102.1 | - Fine animal hair: | | | | | | | | |
| 5102.11.00 | - - Of Kashmir (cashmere) goats | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5102.19.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5102.20.00 | - Coarse animal hair | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 51.03 | WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK | | | | | | | | | |
| 5103.10.00 | - Noils of wool or of fine animal hair | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5103.20.00 | - Other waste of wool or of fine animal hair | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5103.30.00 | - Waste of coarse animal hair | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5104.00.00 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 51.05 | WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS) | | | | | | | | | |
| 5105.10.00 | - Carded wool | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5105.2 | - Combed wool: | | | | | | | | | |
| 5105.21.00 | -- "Combed wool in fragments" | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5105.29.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5105.3 | - Fine animal hair, carded or combed: | | | | | | | | | |
| 5105.31.00 | -- Of Kashmir (cashmere) goats | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5105.39.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5105.40.00 | - Coarse animal hair, carded or combed | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 51.06 | YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE | | | | | | | | | |
| 5106.10.00 | - Containing 85 % or more by weight of wool | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5106.20.00 | - Containing less than 85 % by weight of wool | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 51.07 | YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE | | | | | | | | | |
| 5107.10.00 | - Containing 85 % or more by weight of wool | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5107.20.00 | - Containing less than 85 % by weight of wool | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 51.08 | YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE | | | | | | | | | |
| 5108.10.00 | - Carded | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5108.20.00 | - Combed | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 51.09 | YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE | | | | | | | | | |
| 5109.10.00 | - Containing 85 % or more by weight of wool or of fine animal hair | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5109.90.00 | - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5110.00.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 51.11 | WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR | | | | | | | | |
| 5111.1 | - Containing 85 % or more by weight of wool or of fine animal hair: | | | | | | | | |
| 5111.11.00 | - - Weighing 300 g/m ² or less | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5111.19.00 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5111.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibres | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5111.90.00 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 51.12 | WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR | | | | | | | | |
| 5112.1 | - Containing 85 % or more by weight of wool or of fine animal hair: | | | | | | | | |
| 5112.11.00 | - - Weighing 200 g/m ² or less | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5112.19.00 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5112.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibres | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5112.90.00 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5113.00.00 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5201.00.00 | COTTON, NOT CARDED OR COMBED | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 52.02 | COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK) | | | | | | | | |
| 5202.10.00 | - Yarn waste | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5202.9 | - Other: | | | | | | | | |
| 5202.91.00 | -- Garnetted stock | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5202.99.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5203.00.00 | COTTON, CARDED OR COMBED | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 52.04 | COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE | | | | | | | | |
| 5204.1 | - Not put up for retail sale | | | | | | | | |
| 5204.11.00 | - - Containing 85 % or more by weight of cotton | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5204.19.00 | - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5204.20.00 | - Put up for retail sale | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 52.05 | COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE | | | | | | | | |
| 5205.1 | - Single yarn, of uncombed fibres: | | | | | | | | |
| 5205.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5205.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.2 | - Single yarn, of combed fibres: | | | | | | | | |
| 5205.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.26.00 | - - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.27.00 | - - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.28.00 | - - Measuring less than 83.33 decitex (exceeding 120 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5205.3 | - Multiple (folded) or cabled yarn, of uncombed fibres: | | | | | | | | | |
| 5205.31.00 | - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5205.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5205.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5205.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5205.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5205.4 | - Multiple (folded) or cabled yarn, of combed fibres: | | | | | | | | | |
| 5205.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5205.42.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.43.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.44.00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.46.00 | -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.47.00 | -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5205.48.00 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 52.06 | COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE | | | | | | | | | |
| 5206.1 | - Single yarn, of uncombed fibres: | | | | | | | | | |
| 5206.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5206.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5206.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5206.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.2 | - Single yarn, of combed fibres: | | | | | | | | |
| 5206.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.25.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.3 | - Multiple (folded) or cabled yarn, of uncombed fibres: | | | | | | | | |
| 5206.31.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5206.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5206.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5206.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5206.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5206.4 | - Multiple (folded) or cabled yarn, of combed fibres: | | | | | | | | | |
| 5206.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5206.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5206.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5206.45.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 52.07 | COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE | | | | | | | | |
| 5207.10.00 | - Containing 85 % or more by weight of cotton | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5207.90.00 | - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 52.08 | WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m ² | | | | | | | | |
| 5208.1 | - Unbleached: | | | | | | | | |
| 5208.11.00 | - - Plain weave, weighing not more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.12.00 | - - Plain weave, weighing more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.13.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.19.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5208.2 | - Bleached: | | | | | | | | |
| 5208.21.00 | - - Plain weave, weighing not more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.22.00 | - - Plain weave, weighing more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.23.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.29.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.3 | - Dyed: | | | | | | | | |
| 5208.31.00 | - - Plain weave, weighing not more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.32.00 | - - Plain weave, weighing more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.33.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.39.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.4 | - Of yarns of different colours: | | | | | | | | |
| 5208.41.00 | - - Plain weave, weighing not more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.42.00 | - - Plain weave, weighing more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.43.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.49.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5208.5 | - Printed: | | | | | | | | |
| 5208.51.00 | - - Plain weave, weighing not more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5208.52.00 | - - Plain weave, weighing more than 100 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5208.59 | - - Other fabrics: | | | | | | | | | |
| 5208.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5208.59.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 52.09 | WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m ² | | | | | | | | | |
| 5209.1 | - Unbleached: | | | | | | | | | |
| 5209.11.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5209.12 | - - - 3-thread or 4-thread twill, including cross twill | | | | | | | | | |
| 5209.12.10 | - - - Weighing 400 g/m ² or more | 15 | E | 5 | 5 | 10 | 15 | 5 | 5 | |
| 5209.12.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5209.19.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5209.2 | - Bleached: | | | | | | | | | |
| 5209.21.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5209.22.00 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5209.29.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5209.3 | - Dyed: | | | | | | | | | |
| 5209.31.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5209.32 | - - 3-thread or 4-thread twill, including cross twill: | | | | | | | | | |
| 5209.32.10 | - - - Weighing 400 g/m ² or more | 15 | E | 10 | 5 | 10 | 15 | 5 | | |
| 5209.32.20 | - - - of yarn impregnated with acrylic resin | 15 | E | 10 | 0 | 10 | 15 | 5 | | |
| 5209.32.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5209.39.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5209.4 | - Of yarns of different colours: | | | | | | | | | |
| 5209.41.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5209.42 | - - Denim: | | | | | | | | | |
| 5209.42.10 | - - - Weighing 400 g/m ² or more | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 5209.42.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5209.43 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill: | | | | | | | | | |
| 5209.43.10 | - - - Weighing 400 g/m ² or more | 15 | E | 10 | 5 | 10 | 15 | 5 | | |
| 5209.43.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5209.49.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5209.5 | - Printed: | | | | | | | | | |
| 5209.51.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5209.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5209.59.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 52.10 | WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m ² | | | | | | | | |
| 5210.1 | - Unbleached: | | | | | | | | |
| 5210.11.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.19 | - - Other fabrics: | | | | | | | | |
| 5210.19.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.19.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.2 | - Bleached: | | | | | | | | |
| 5210.21.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.29 | - - Other fabrics: | | | | | | | | |
| 5210.29.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.29.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.3 | - Dyed: | | | | | | | | |
| 5210.31.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5210.39.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5210.4 | - Of yarns of different colours: | | | | | | | | | |
| 5210.41.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5210.49 | - - Other fabrics: | | | | | | | | | |
| 5210.49.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5210.49.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5210.5 | - Printed: | | | | | | | | | |
| 5210.51.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5210.59 | - - Other fabrics: | | | | | | | | | |
| 5210.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5210.59.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 52.11 | WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200g/m² | | | | | | | | | |
| 5211.1 | - Unbleached: | | | | | | | | | |
| 5211.11.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5211.12.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5211.19.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 5211.20 | - Bleached: | | | | | | | | |
| 5211.20.10 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.20.20 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.20.90 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.3 | - Dyed: | | | | | | | | |
| 5211.31.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.39.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.4 | - Of yarns of different colours: | | | | | | | | |
| 5211.41.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.42.00 | - - Denim | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.43.00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.49.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.5 | - Printed: | | | | | | | | |
| 5211.51.00 | - - Plain weave | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 5211.59.00 | - - Other fabrics | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes | |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | | |
| 52.12 | OTHER WOVEN FABRICS OF COTTON | | | | | | | | | | |
| 5212.1 | - Weighing 200 g/m ² or less | | | | | | | | | | |
| 5212.11.00 | - - Unbleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.12.00 | - - Bleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.13.00 | - - Dyed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.14.00 | - - Of yarns of different colours | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.15.00 | - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.2 | - Weighing more than 200 g/m ² : | | | | | | | | | | |
| 5212.21.00 | - - Unbleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.22.00 | - - Bleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.23.00 | - - Dyed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.24.00 | - - Of yarns of different colours | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5212.25.00 | - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| 53.01 | FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK) | | | | | | | | | | |
| 5301.10.00 | - Flax, raw or retted | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5301.2 | - Flax, broken, scutched, hackled or otherwise processed, but not spun: | | | | | | | | | |
| 5301.21.00 | - - Broken or scutched | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5301.29.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5301.30.00 | - Flax tow and waste | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 53.02 | TRUE HEMP (<i>CANNABIS SATIVA</i> L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK) | | | | | | | | | |
| 5302.10.00 | - True hemp, raw or retted | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5302.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 53.03 | JUTE AND OTHER TEXTILE BAST FIBERS (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK). | | | | | | | | | |
| 5303.10 | - Jute and other textile bast fibres, raw or retted | | | | | | | | | |
| 5303.10.10 | - - Kenaf | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5303.10.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5303.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 53.05 | COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK) | | | | | | | | |
| 5305.00.1 | - Sisal and other textile fibres of the genus agave, raw: | | | | | | | | |
| 5305.00.11 | - - Cabuya and henequen | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5305.00.19 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5305.00.2 | - Of coconut: | | | | | | | | |
| 5305.00.21 | - - Raw | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5305.00.29 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5305.00.3 | - Of abaca: | | | | | | | | |
| 5305.00.31 | - - Raw | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5305.00.39 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5305.00.90 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 53.06 | FLAX YARN | | | | | | | | |
| 5306.10.00 | - Single | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5306.20.00 | - Multiple (folded) or cabled | 5 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 53.07 | YARN OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03 | | | | | | | | | |
| 5307.10.00 | - Single | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5307.20.00 | - Multiple (folded) or cabled | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 53.08 | YARN OF OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN | | | | | | | | | |
| 5308.10.00 | - Coir yarn | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5308.20.00 | - Yarn of true hemp | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5308.90 | - Other: | | | | | | | | | |
| 5308.90.10 | - - Ramie yarn | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5308.90.90 | - - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 53.09 | WOVEN FABRICS OF FLAX | | | | | | | | | |
| 5309.1 | - Containing 85 % or more by weight of flax: | | | | | | | | | |
| 5309.11.00 | - - Unbleached or bleached | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5309.19.00 | - - Other | 15 | C | 10 | 5 | 10 | 15 | 5 | 5 | |
| 5309.2 | - Containing less than 85 % by weight of flax: | | | | | | | | | |
| 5309.21.00 | - - Unbleached or bleached | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5309.29.00 | - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 53.10 | WOVEN FABRICS OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03 | | | | | | | | | |
| 5310.10.00 | - Unbleached | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5310.90.00 | - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 53.11 | WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBERS; WOVEN FABRICS OF PAPER YARN | | | | | | | | | |
| 5311.00.10 | - Woven fabrics of paper yarn: | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5311.00.90 | - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 54.01 | SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE. | | | | | | | | | |
| 5401.10 | - Of synthetic filaments: | | | | | | | | | |
| 5401.10.10 | - - Not put up for retail sale | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5401.10.20 | - - Put up for retail sale | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5401.20 | - Of artificial filaments: | | | | | | | | | |
| 5401.20.10 | - - Not put up for retail sale | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5401.20.20 | - - Put up for retail sale | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 54.02 | SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECTEX. | | | | | | | | |
| 5402.1 | - High tenacity yarn of nylon or other polyamides: | | | | | | | | |
| 5402.11.00 | - - Of aramids | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5402.19.00 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5402.20.00 | - High tenacity yarn of polyesters | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5402.3 | - Textured yarn: | | | | | | | | |
| 5402.31.00 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5402.32.00 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 5402.33.00 | - - Of polyesters | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5402.34.00 | - - Of polypropylene | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 5402.39.00 | - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 5402.4 | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: | | | | | | | | |
| 5402.44 | - - Of elastomers: | | | | | | | | |
| 5402.44.10 | - - - Of nylon or other polyamides | 0 | A | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|--------------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5402.44.20 | - - - Of polyesters, partially oriented | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5402.44.30 | - - - Of other polyesters | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.44.90 | - - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.45.00 | - - Other, of nylon or other polyamides | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5402.46.00 | - - Other, of partially oriented polyesters | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5402.47.00 | - - Other, of polyesters | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.48.00 | - - Other, of polypropylene | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.49.00 | - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.5 | - Other yarn, single, with a twist exceeding 50 turns per metre: | | | | | | | | | |
| 5402.51.00 | - - Of nylon or other polyamides | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.52.00 | - - Of polyesters | 15 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.59.00 | - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.6 | - Other yarn, multiple (folded) or cabled: | | | | | | | | | |
| 5402.61.00 | - - Of nylon or other polyamides | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.62.00 | - - Of polyesters | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5402.69.00 | - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|---|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 54.03 | ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECTEX | | | | | | | | | |
| 5403.10.00 | - High tenacity yarn of viscose rayon | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5403.3 | - Other yarn, single: | | | | | | | | | |
| 5403.31.00 | - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5403.32.00 | - - Of viscose rayon, with a twist exceeding 120 turns per meter | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5403.33 | - - Of cellulose acetate: | | | | | | | | | |
| 5403.33.10 | - - - Textured yarn | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5403.33.90 | - - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5403.39.00 | - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5403.4 | - Other yarn, multiple (folded) or cabled: | | | | | | | | | |
| 5403.41.00 | - - Of viscose rayon | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5403.42.00 | - - Of cellulose acetate | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5403.49.00 | - - Other | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 54.04 | SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM | | | | | | | | |
| 5404.1 | - Monofilaments: | | | | | | | | |
| 5404.11.00 | - - Of elastomers | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 5404.12.00 | - - Other, of polypropylene | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 5404.19 | - - Other: | | | | | | | | |
| 5404.19.10 | - - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0,31 mm, for toothbrushes | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 5404.19.90 | - - - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 5404.90.00 | - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 5405.00.00 | ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM. | 15 | C | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 54.06 | MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE. | | | | | | | | | |
| 5406.00.10 | - Synthetic filament yarn | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 5406.00.20 | - Artificial filament yarn | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 54.07 | WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04 | | | | | | | | | |
| 5407.10.00 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5407.20.00 | - Woven fabrics obtained from strip or the like | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.4 | - Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: | | | | | | | | | |
| 5407.41 | - - Unbleached or bleached: | | | | | | | | | |
| 5407.41.10 | - - - Of a density exceeding 70 yarns per cm ² | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.41.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.42.00 | - - Dyed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.43.00 | - - Of yarns of different colours | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.44.00 | - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5407.5 | - Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: | | | | | | | | | |
| 5407.51.00 | - - Unbleached or bleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.52.00 | - - Dyed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.53.00 | - - Of yarns of different colours | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.54.00 | - - Printed | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.6 | - Other woven fabrics, containing 85 % or more by weight of polyester filaments: | | | | | | | | | |
| 5407.61.00 | - - Containing 85 % or more by weight of non-textured polyester filaments | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.69.00 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.7 | - Other woven fabrics, containing 85 % or more by weight of synthetic filaments: | | | | | | | | | |
| 5407.71 | - - Unbleached or bleached: | | | | | | | | | |
| 5407.71.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ² | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.71.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.72 | - - Dyed: | | | | | | | | | |
| 5407.72.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ² | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|--------------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5407.72.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.73 | - - Of yarns of different colours: | | | | | | | | | |
| 5407.73.10 | - - - Of a kind used in the manufacture of tyres, weighing 200 g/m ² or more | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5407.73.90 | - - - Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.74.00 | - - Printed | 15 | E | 10 | 5 | 10 | 15 | 5 | | |
| 5407.8 | - Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: | | | | | | | | | |
| 5407.81.00 | - - Unbleached or bleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.82.00 | - - Dyed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.83.00 | - - Of yarns of different colours | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.84.00 | - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.9 | - Other woven fabrics: | | | | | | | | | |
| 5407.91.00 | - - Unbleached or bleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.92.00 | - - Dyed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.93.00 | - - Of yarns of different colours | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5407.94.00 | - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|----|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 54.08 | WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05 | | | | | | | | | |
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5408.2 | - Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like: | | | | | | | | | |
| 5408.21.00 | - - Unbleached or bleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5408.22.00 | - - Dyed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5408.23.00 | - - Of yarns of different colours | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5408.24.00 | - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5408.3 | - Other woven fabrics: | | | | | | | | | |
| 5408.31.00 | - - Unbleached or bleached | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5408.32 | - - Dyed: | | | | | | | | | |
| 5408.32.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 5408.32.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 5408.33 | - - Of yarns of different colours: | | | | | | | | | |
| 5408.33.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ² | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5408.33.90 | - - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 5408.34.00 | - - Printed | 10 | E | 10 | 10 | 10 | 10 | 10 | | |