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**AMLAT 100
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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	
85.01	ELECTRIC MOTORS AND GENERATORS, EXCLUDING GENERATING SETS								
8501.10.00	- Motors of an output not exceeding 37,5 W	0	A	0	0	0	0	0	
8501.20.00	- Universal motors of an output exceeding 37,5 W	0	A	0	0	0	0	0	
8501.3	- Other DC motors; DC generators:								
8501.31.00	- - Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.32.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	0	A	0	0	0	0	0	
8501.34.00	- - Of an output exceeding 375 kW	0	A	0	0	0	0	0	
8501.40.00	- Other AC motors, single-phase	0	A	0	0	0	0	0	
8501.5	- Other AC motors, multi-phase:								
8501.51.00	- - Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.52.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.53.00	- - Of an output exceeding 75 kW	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8501.6	- AC generators (alternators):								
8501.61.00	- - Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8501.62.00	- - - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8501.63.00	- - - Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A	0	0	0	0	0	
8501.64.00	- - - Of an output exceeding 750 kVA	0	A	0	0	0	0	0	
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS								
8502.1	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):								
8502.11.00	- - Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8502.12.00	- - - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8502.13.00	- - - Of an output exceeding 375 kVA	0	A	0	0	0	0	0	
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	0	A	0	0	0	0	0	
8502.3	- Other generating sets:								
8502.31.00	- - Wind-powered	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8502.39.00	- - Other	0	A	0	0	0	0	0	
8502.40.00	- Electric rotary converters	0	A	0	0	0	0	0	
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A	0	0	0	0	0	
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE: RECTIFIERS) AND INDUCTORS								
8504.10.00	- Ballasts for discharge lamps or tubes	0	A	0	0	0	0	0	
8504.2	- Liquid dielectric transformers:								
8504.21.00	- - Of a power handling capacity not exceeding 650 kVA:	0	A	0	0	0	0	0	
8504.22.00	- - Of a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA:	0	A	0	0	0	0	0	
8504.23.00	- - Of a power handling capacity exceeding 10 000 kVA	0	A	0	0	0	0	0	
8504.3	- Other transformers:								
8504.31.00	- - Of a power handling capacity not exceeding 1 kVA:	0	A	0	0	0	0	0	
8504.32.00	- - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:	0	A	0	0	0	0	0	
8504.33.00	- - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:	0	A	0	0	0	0	0	

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8504.34.00	- - Of a power handling capacity exceeding 500 kVA	0	A	0	0	0	0	0	0	
8504.40.00	- Static converters	0	A	0	0	0	0	0	0	
8504.50.00	- Other inductors	0	A	0	0	0	0	0	0	
8504.90.00	- Parts	0	A	0	0	0	0	0	0	
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTROMAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTROMAGNETIC COUPLINGS, CLUTCHES, VARIABLE SPEED DRIVES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS									
8505.1	- Permanent magnets and articles intended to become permanent magnets:									
8505.11.00	- - Of metal	0	A	0	0	0	0	0	0	
8505.19.00	- - Other	0	A	0	0	0	0	0	0	
8505.20.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	0	A	0	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
8505.90	- Other, including parts:									
8505.90.10	- - Electromagnetic lifting heads	0	A	0	0	0	0	0	0	
8505.90.90	- - Other	0	A	0	0	0	0	0	0	
85.06	ELECTRIC PRIMARY CELLS AND BATTERIES									
8506.10	- Of manganese dioxide:									
8506.10.10	- - Cylindrical dry cells of a voltage of 1,5 V, 6 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 100 g	15	E	15	15	15	15	15	15	
8506.10.20	- - Rectangular dry cells of a voltage of 1,5 V, 6 V or 9 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 1 200 g	15	G	15	15	15	15	15	15	
8506.10.90	- - Other	0	A	0	0	0	0	0	0	
8506.30.00	- Of mercuric oxide	0	A	0	0	0	0	0	0	
8506.40.00	- Of silver oxide	0	A	0	0	0	0	0	0	
8506.50.00	- Of lithium	0	A	0	0	0	0	0	0	
8506.60.00	- Of air-zinc	0	A	0	0	0	0	0	0	
8506.80.00	- Other primary cells and batteries	0	A	0	0	0	0	0	0	
8506.90.00	- Parts	5	G	5	5	5	5	5	5	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
85.07	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR OR SQUARE									
8507.10.00	- Of lead-acid, of a kind used for starting piston engines	15	E	15	15	15	15	15	15	
8507.20.00	- Other lead-acid accumulators	15	E	15	15	15	15	15	15	
8507.30.00	- Of nickel-cadmium	0	A	0	0	0	0	0	0	
8507.40.00	- Of nickel-iron	0	A	0	0	0	0	0	0	
8507.80.00	- Other accumulators	0	A	0	0	0	0	0	0	
8507.90	- Parts:									
8507.90.10	- - Separators	5	E	5	5	5	5	5	5	
8507.90.90	- - Other	0	A	0	0	0	0	0	0	
85.08	VACUUM CLEANERS									
8508.1	- With self-contained electric motor:									
8508.11	- - Of a power not exceeding 1 500 W and having a capacity of the receptacle or the dust bag not exceeding 20 l:									
8508.11.10	- - - For household use	15	E	15	15	15	15	15	15	
8508.11.20	- - - For industrial use	0	A	0	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
8508.19	-- Other:									
8508.19.10	--- For household use	15	E	15	15	15	15	15	15	
8508.19.20	--- For industrial use	0	A	0	0	0	0	0	0	
8508.60.00	- Other vacuum cleaners	0	A	0	0	0	0	0	0	
8508.70.00	- Parts	0	A	0	0	0	0	0	0	
85.09	ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08									
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	E	15	15	15	15	15	15	
8509.80	- Other apparatus:									
8509.80.10	-- Floor polishers	15	E	15	15	15	15	15	15	
8509.80.20	-- Kitchen waste disposers	15	E	15	15	15	15	15	15	
8509.80.90	-- Other	15	E	15	15	15	15	15	15	
8509.90.00	- Parts	0	A	0	0	0	0	0	0	
85.10	SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR									
8510.10.00	- Shavers	10	E	10	10	10	10	10	10	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8510.20.00	- Hair clippers	10	E	10	10	10	10	10	
8510.30.00	- Hair-removing appliances	10	E	10	10	10	10	10	
8510.90.00	- Parts	0	A	0	0	0	0	0	
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES								
8511.10.00	- Spark plugs	0	A	0	0	0	0	0	
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A	0	0	0	0	0	
8511.30.00	- Distributors; ignition coils	0	A	0	0	0	0	0	
8511.40.00	- Starter motors and dual purpose starter-generators	0	A	0	0	0	0	0	
8511.50.00	- Other generators	0	A	0	0	0	0	0	
8511.80.00	- Other machinery and equipment	0	A	0	0	0	0	0	
8511.90.00	- Parts	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES								
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	0	A	0	0	0	0	0	
8512.20.00	- Other lighting or visual signalling equipment	0	A	0	0	0	0	0	
8512.30.00	- Sound signalling equipment	0	A	0	0	0	0	0	
8512.40.00	- Windscreen wipers, defrosters and demisters	5	E	5	5	5	5	5	
8512.90.00	- Parts	5	C	5	5	5	5	5	
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12								
8513.10.00	- Lamps	5	E	5	5	5	5	5	
8513.90.00	- Parts	15	E	5	5	5	5	5	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.14	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS; OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS								
8514.10.00	- Resistance heated furnaces and ovens (indirect heating)	0	A	0	0	0	0	0	
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	0	A	0	0	0	0	0	
8514.30	- Other furnaces and ovens:								
8514.30.10	- - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10	10	10	10	10	
8514.30.90	- - Other	0	A	0	0	0	0	0	
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	A	0	0	0	0	0	
8514.90.00	- Parts	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.15	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMEETS								
8515.1	- Brazing or soldering machines and apparatus:								
8515.11.00	- - Soldering irons and guns	0	A	0	0	0	0	0	
8515.19.00	- - Other	0	A	0	0	0	0	0	
8515.2	- Machines and apparatus for resistance welding of metal:								
8515.21.00	- - Fully or partly automatic	0	A	0	0	0	0	0	
8515.29.00	- - Other	0	A	0	0	0	0	0	
8515.3	- Machines and apparatus for arc (including plasma arc) welding of metals:								
8515.31.00	- - Fully or partly automatic	0	A	0	0	0	0	0	
8515.39	- - Other:								
8515.39.10	- - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8515.39.90	- - - Other	0	A	0	0	0	0	0	
8515.80.00	- Other machines and apparatus	0	A	0	0	0	0	0	
8515.90.00	- Parts	0	A	0	0	0	0	0	
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND FLOOR HEATING APPARATUS; ELECTROTHERMIC HAIRDRESSING APPARATUS (FOR EXAMPLE, HAIRDRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE; ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45								
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	15	E	15	15	15	15	15	
8516.2	- Electric space-heating apparatus and electric floor-heating apparatus:								
8516.21.00	- - Storage heating radiators	15	E	15	15	15	15	15	
8516.29.00	- - Other	15	E	15	15	15	15	15	
8516.3	- Electrothermic hairdressing or hand-drying apparatus:								
8516.31.00	- - Hair dryers	15	E	15	15	15	15	15	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
8516.32.00	- - Other hairdressing apparatus	15	C	15	15	15	15	15	15	
8516.33.00	- - Hand-drying apparatus	15	E	15	15	15	15	15	15	
8516.40.00	- Electric smoothing irons	10	E	10	10	10	10	10	10	
8516.50.00	- Microwave ovens	15	E	5	5	5	5	5	5	
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	E	15	15	15	15	15	15	
8516.7	- Other electrothermic appliances:									
8516.71.00	- - Coffee or tea-makers	15	E	15	15	15	15	15	15	
8516.72.00	- - Toasters	15	E	15	15	15	15	15	15	
8516.79.00	- - Other	15	E	15	15	15	15	15	15	
8516.80	- Electric heating resistors:									
8516.80.10	- - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A	0	0	0	0	0	0	
8516.80.20	- - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2 500 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	0	
8516.80.30	- - Immersion-type, of a capacity not exceeding 9 000 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	0	

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8516.80.40	-- Reinforced, for cookers, other than sealed disc type	0	A	0	0	0	0	0	
8516.80.90	-- Other	0	A	0	0	0	0	0	
8516.90.00	- Parts	0	A	0	0	0	0	0	
85.17	TELEPHONES, INCLUDING MOBILE PHONES (CELLULAR PHONES) AND THOSE FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL AREA NETWORK (LAN) OR A WIDE AREA NETWORK (WAN)), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28								
8517.1	- Telephones, including mobile phones:								
8517.11.00	-- Telephones with cordless handsets with microphone combined	0	A	0	0	0	0	0	
8517.12.00	-- Mobile phones (cellular phones) and those for other wireless networks	0	A	0	0	0	0	0	
8517.18.00	-- Other	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8517.6	- Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local area network (LAN) or a wide area network (WAN)):								
8517.61	-- Base stations:								
8517.61.10	--- Telecommunication apparatus for carrier-current or for digital telecommunication	0	A	0	0	0	0	0	
8517.61.2	---Transmission apparatus:								
8517.61.21	---- Radio-telegraphic or radio-telephonic apparatus	0	A	0	0	0	0	0	
8517.61.22	---- Incorporating reception apparatus	0	A	0	0	0	0	0	
8517.61.29	---- Other	0	A	0	0	0	0	0	
8517.62.00	-- Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A	0	0	0	0	0	
8517.69	-- Other:								
8517.69.10	--- Reception apparatus for radio-telephony or radio-telegraphy	0	A	0	0	0	0	0	
8517.69.90	--- Other	0	A	0	0	0	0	0	
8517.70.00	- Parts	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS								
8518.10.00	- Microphones and stands therefor	0	A	0	0	0	0	0	
8518.2	- Loudspeakers, whether or not mounted in their enclosures:								
8518.21.00	- - Single loudspeakers, mounted in their enclosures	0	A	0	0	0	0	0	
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	0	A	0	0	0	0	0	
8518.29.00	- - Other	0	A	0	0	0	0	0	
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A	0	0	0	0	0	
8518.40.00	- Audio-frequency electric amplifiers	0	A	0	0	0	0	0	
8518.50.00	- Electric sound amplifier sets	0	A	0	0	0	0	0	
8518.90.00	- Parts	0	A	0	0	0	0	0	

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				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.19	SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS								
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:								
8519.20.10	- - Coin- or disc-operated record-players	15	E	15	15	15	15	15	
8519.20.90	- - Other	15	E	15	15	15	15	15	
8519.30	- Record players:								
8519.30.1	- - With automatic record changing mechanism:								
8519.30.11	- - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.30.19	- - - Other	15	E	15	15	15	15	15	
8519.30.90	- - Other	15	E	15	15	15	15	15	
8519.50.00	- Telephone answering machines	15	E	0	0	15	15	15	
8519.8	- Other apparatus:								
8519.81	- - Using magnetic, optical or semiconductor media:								
8519.81.10	- - - Transcribing machines	15	E	15	15	15	15	15	
8519.81.2	- - - Pocket-size cassette-players:								
8519.81.21	- - - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.29	- - - - Other	15	E	15	15	15	15	15	

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8519.81.3	--- Other cassette-players:								
8519.81.31	---- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.39	---- Other	15	E	15	15	15	15	15	
8519.81.40	--- Dictating machines not capable of operating without an external source of power	15	E	15	15	15	15	15	
8519.81.5	--- Digital appliances:								
8519.81.51	---- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.59	---- Other	15	E	15	15	15	15	15	
8519.81.6	--- Other cassette-players:								
8519.81.61	---- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.69	---- Other	15	E	15	15	15	15	15	
8519.81.90	--- Other	15	E	15	15	15	15	15	
8519.89	-- Other:								
8519.89.1	--- Record players without loud speakers:								
8519.89.11	---- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.89.19	---- 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		
8519.89.2	--- Other record-players:									
8519.89.21	---- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5		
8519.89.29	---- Other	15	E	15	15	15	15	15		
8519.89.30	--- Transcribing machines	15	E	15	15	15	15	15		
8519.89.90	--- Other	15	E	15	15	15	15	15		
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER RECEIVER									
8521.10	- Magnetic tape-type:									
8521.10.10	-- Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5		
8521.10.20	-- Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	E	10	10	10	10	10		
8521.10.90	-- Other	15	E	15	15	15	15	15		
8521.90.00	- Other	15	E	15	15	15	15	15		
85.22	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21									
8522.10.00	- Pick-up cartridges	0	A	0	0	0	0	0		

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8522.90	- Other:								
8522.90.10	-- Cabinets and cases of wood	15	E	15	15	15	15	15	
8522.90.90	-- Other	0	A	0	0	0	0	0	
85.23	DISCS, TAPES, PERMANENT DATA BASED SEMICONDUCTOR STORAGE DEVICES, SMART CARDS, AND OTHER PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, OTHER THAN PRODUCTS OF CHAPTER 37								
8523.2	- Magnetic media:								
8523.21	-- Cards incorporating a magnetic stripe:								
8523.21.10	--- Unrecorded	0	A	0	0	0	0	0	
8523.21.20	--- Recorded	0	A	0	0	0	0	0	
8523.29	-- Other:								
8523.29.1	--- Magnetic tapes, unrecorded:								
8523.29.11	---- For recording sound, in cassettes	15	E	0	0	15	15	15	
8523.29.19	---- 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		
8523.29.2	--- Magnetic discs for automatic data processing machines, unrecorded:									
8523.29.21	---- Removable	0	A	0	0	0	0	0	0	
8523.29.29	---- Other	0	A	0	0	0	0	0	0	
8523.29.30	--- Other unrecorded magnetic discs	0	A	0	0	0	0	0	0	
8523.29.40	--- Magnetic tapes for reproducing phenomena other than sound or image, recorded	15	E	0	0	15	15	15	15	
8523.29.5	--- Other magnetic tapes, recorded:									
8523.29.51	---- Educational	15	E	5	5	5	5	5	5	
8523.29.52	---- Other, of a width of 19 mm or more, for reproducing sound and image	5	E	5	5	5	5	5	5	
8523.29.53	---- Other, for reproducing sound and image	15	E	15	15	15	15	15	15	
8523.29.54	---- Other, for reproducing sound only	15	E	15	15	15	15	15	15	
8523.29.59	---- Other	15	E	15	15	15	15	15	15	
8523.29.60	--- Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A	0	0	0	0	0	0	
8523.29.9	--- Other:									
8523.29.91	---- For reproducing phenomena other than sound or image, recorded	10	E	0	0	10	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.29.99	- - - - Other	10	E	0	0	10	10	10	
8523.40	- Optical media:								
8523.40.1	- - Discs for laser reading systems, recorded:								
8523.40.11	- - - For reproducing phenomena other than sound or image	0	A	0	0	0	0	0	
8523.40.12	- - - For reproducing sound only	10	C	10	10	10	10	10	
8523.40.19	- - - Other	10	C	0	0	10	10	10	
8523.40.2	- - Other, recorded:								
8523.40.21	- - - For reproducing phenomena other than sound or image	10	E	0	0	10	10	5	
8523.40.29	- - - Other	10	E	0	0	10	10	10	
8523.40.90	- - Other, unrecorded	0	A	0	0	0	0	0	
8523.5	- Semiconductor media:								
8523.51	- - Solid-state non-volatile storage devices:								
8523.51.10	- - - Unrecorded	0	A	0	0	0	0	0	
8523.51.20	- - - Recorded	10	E	0	0	10	10	5	
8523.52	- - "Smart cards":								
8523.52.10	- - - Cards incorporating an electronic integrated circuit ("smart cards")	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	
8523.52.90	--- Parts	0	A	0	0	0	0	0	
8523.59	-- Other:								
8523.59.10	--- Proximity cards and tags	0	A	0	0	0	0	0	
8523.59.20	--- Other cards and tags	0	A	0	0	0	0	0	
8523.59.30	--- Parts of cards and tags of headings 8523.59.10 and 8523.59.20	0	A	0	0	0	0	0	
8523.59.9	--- Other:								
8523.59.91	---- Unrecorded	0	A	0	0	0	0	0	
8523.59.92	---- Recorded	10	E	0	0	10	10	5	
8523.80	- Other:								
8523.80.1	-- Acetate discs for record players:								
8523.80.11	--- Educational	5	E	5	5	5	5	5	
8523.80.19	--- Other	15	E	15	15	15	15	15	
8523.80.20	-- Matrices and masters	0	A	0	0	0	0	0	
8523.80.9	-- Other:								
8523.80.91	--- Unrecorded	0	A	0	0	0	0	0	
8523.80.92	--- Recorded	10	E	0	0	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.25	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS								
8525.50	-Transmission apparatus:								
8525.50.10	- - For radio-broadcasting	0	A	0	0	0	0	0	
8525.50.90	- - Other	0	A	0	0	0	0	0	
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	A	0	0	0	0	0	
8525.80	- Television cameras, digital cameras and video camera recorders:								
8525.80.10	- - Television cameras	0	A	0	0	0	0	0	
8525.80.20	- - Digital cameras and video camera recorders	10	E	0	0	10	10	10	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS								
8526.10.00	- Radar 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	
8526.9	- Other:								
8526.91.00	- - Radio navigational aid apparatus	0	A	0	0	0	0	0	
8526.92.00	- - Radio remote control apparatus	15	E	5	5	5	5	5	
85.27	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK								
8527.1	- Radio-broadcast receivers capable of operating without an external source of power:								
8527.12	- - Pocket-size radio cassette-players:								
8527.12.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.12.90	- - - Other	15	E	15	15	15	15	15	
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus:								
8527.13.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.13.90	- - - Other	15	E	15	15	15	15	15	
8527.19	- - Other:								
8527.19.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.19.90	- - - 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		
8527.2	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:									
8527.21	-- Combined with sound recording or reproducing apparatus:									
8527.21.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15		
8527.21.90	--- Other	15	E	15	15	15	15	15		
8527.29	-- Other:									
8527.29.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15		
8527.29.90	--- Other	15	E	15	15	15	15	15		
8527.9	- Other:									
8527.91	-- Combined with sound recording or reproducing apparatus:									
8527.91.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15		
8527.91.90	--- Other	15	E	15	15	15	15	15		
8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock:									
8527.92.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15		
8527.92.90	--- 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	
8527.99	-- Other:								
8527.99.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.99.90	--- Other	15	E	15	15	15	15	15	
85.28	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS								
8528.4	- Cathode-ray tube monitors:								
8528.41.00	-- Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.49	-- Other:								
8528.49.1	--- Colour:								
8528.49.11	---- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.49.19	---- Other	15	E	15	15	15	15	15	
8528.49.2	--- Black and white or other monochrome:								
8528.49.21	---- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8528.49.29	- - - - Other	15	E	15	15	15	15	15	
8528.5	- Other monitors:								
8528.51.00	- - Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.59	- - Other:								
8528.59.1	- - - Colour:								
8528.59.11	- - - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.19	- - - - Other	15	E	15	15	15	15	15	
8528.59.2	- - - Black and white or other monochrome:								
8528.59.21	- - - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.29	- - - - Other	15	E	15	15	15	15	15	
8528.6	- Projectors:								
8528.61.00	- - Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.69	- - Other:								
8528.69.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8528.69.90	--- Other	15	E	15	15	15	15	15	
8528.7	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:								
8528.71	-- Not designed to incorporate a display device or video screen:								
8528.71.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.71.90	--- Other	15	E	15	15	15	15	15	
8528.72	-- Other, in colour:								
8528.72.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.72.90	--- Other	15	E	15	15	15	15	15	
8528.73	-- Other, black and white or other monochrome:								
8528.73.10	--- Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.73.90	--- Other	15	E	15	15	15	15	15	
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28								
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10	C	0	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8529.90	- Other:								
8529.90.10	- - Cabinets and cases of wood	15	E	15	15	15	15	15	
8529.90.90	- - - Other	0	A	0	0	0	0	0	
85.30	ELECTRICAL SIGNALLING APPARATUS (EXCLUDING MESSAGING APPARATUS), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08)								
8530.10.00	- Equipment for railways or similar	0	A	0	0	0	0	0	
8530.80.00	- Other apparatus	0	A	0	0	0	0	0	
8530.90.00	- Parts	0	A	0	0	0	0	0	
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30								
8531.10.00	- Burglar or fire alarms and similar apparatus	0	A	0	0	0	0	0	
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	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	
8531.80	- Other apparatus:								
8531.80.10	- - Electric bells, buzzers, door chimes, etc.	15	E	15	15	15	15	15	
8531.80.90	- - Other	0	A	0	0	0	0	0	
8531.90.00	- Parts	0	A	0	0	0	0	0	
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE								
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	0	A	0	0	0	0	0	
8532.2	- Other fixed capacitors:								
8532.21.00	- - Of tantalum	0	A	0	0	0	0	0	
8532.22.00	- - Aluminium electrolytic	0	A	0	0	0	0	0	
8532.23.00	- - With ceramic dielectric, single layer	0	A	0	0	0	0	0	
8532.24.00	- - With ceramic dielectric, multilayer	0	A	0	0	0	0	0	
8532.25.00	- - With dielectric of paper or plastic	0	A	0	0	0	0	0	
8532.29.00	- - Other	0	A	0	0	0	0	0	
8532.30.00	- Variable or adjustable capacitors	0	A	0	0	0	0	0	
8532.90.00	- Parts	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	
85.33	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS								
8533.10.00	- Fixed carbon resistors, composition or film types	0	A	0	0	0	0	0	0
8533.2	- Other fixed resistors:								
8533.21.00	- - For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	0
8533.29.00	- - Other	0	A	0	0	0	0	0	0
8533.3	- Wirewound variable resistors including rheostats and potentiometers:								
8533.31.00	- - For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	0
8533.39.00	- - Other	0	A	0	0	0	0	0	0
8533.40.00	- Other variable resistors (including rheostats and potentiometers)	0	A	0	0	0	0	0	0
8533.90.00	- Parts	0	A	0	0	0	0	0	0
8534.00.00	PRINTED CIRCUITS	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	
85.35	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS								
8535.10.00	- Fuses and circuit breaker fuses	0	A	0	0	0	0	0	
8535.2	- Automatic circuit breakers:								
8535.21.00	-- For a voltage of less than 72,5 kV	0	A	0	0	0	0	0	
8535.29.00	-- Other	0	A	0	0	0	0	0	
8535.30.00	- Isolating switches and make-and-break switches	0	A	0	0	0	0	0	
8535.40	- Lightning arresters, voltage limiters and surge suppressors:								
8535.40.10	-- Lightning arresters	0	A	0	0	0	0	0	
8535.40.20	-- Voltage limiters	0	A	0	0	0	0	0	
8535.40.30	- - Surge suppressors	0	A	0	0	0	0	0	
8535.90.00	- 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	
85.36	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES								
8536.10	- Fuses and circuit breaker fuses:								
8536.10.10	-- Fuses	0	A	0	0	0	0	0	
8536.10.2	-- Circuit breaker fuses:								
8536.10.21	--- Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	E	10	10	10	10	10	
8536.10.22	--- Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E	10	10	10	10	10	
8536.10.29	--- Other	0	A	0	0	0	0	0	
8536.20	- Automatic circuit breakers:								
8536.20.10	-- Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8536.20.90	-- Other	0	A	0	0	0	0	0	
8536.30	- Other apparatus for protecting electrical circuits:								
8536.30.10	-- Surge suppressors	0	A	0	0	0	0	0	
8536.30.90	-- Other	0	A	0	0	0	0	0	
8536.4	- Relays:								
8536.41.00	-- For a voltage not exceeding 60 V	0	A	0	0	0	0	0	
8536.49	-- Other:								
8536.49.10	--- Surge indicators and electrical contactors	10	C	10	10	10	10	10	
8536.49.90	--- Other	0	A	0	0	0	0	0	
8536.50	- Other switches:								
8536.50.10	-- Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.20	-- Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	G	10	10	10	10	10	
8536.50.50	-- Single-pole pressure switches, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.60	-- Magnetic starters for electric motors	10	G	10	10	10	10	10	
8536.50.70	--- Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	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	
8536.50.90	-- Other	0	A	0	0	0	0	0	
8536.6	- Lamp holders, plugs and sockets:								
8536.61.00	-- Lamp-holders	15	G	15	15	15	15	15	
8536.69.00	-- Other	15	E	0	15	15	15	5	
8536.70	- Optical fibre connectors, bundles or cable of optical fibre:								
8536.70.10	- - Of plastic	15	G	15	15	15	15	15	
8536.70.2	- - Of copper:								
8536.70.21	- - - Cast, moulded, stamped or forged, but not otherwise worked	15	G	5	5	5	5	5	
8536.70.29	- - - Other	15	G	15	15	15	15	15	
8536.70.90	-- Other	0	A	0	0	0	0	0	
8536.90.00	- Other equipment	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	
85.37	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17								
8537.10.00	- For a voltage not exceeding 1 000 V	10	G	10	10	10	10	10	
8537.20.00	- For a voltage exceeding 1 000 V	10	G	10	10	10	10	10	
85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37								
8538.10.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C	5	5	5	5	5	
8538.90.00	- 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	
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS AND TUBES, INCLUDING SEALED BEAM LAMPS OR SEALED UNITS AND ULTRAVIOLET OR INFRA-RED LAMPS AND TUBES; ARC LAMPS								
8539.10.00	- Sealed beam lamp units	5	C	5	5	5	5	5	
8539.2	- Other filament lamps and tubes, excluding ultraviolet or infra-red lamps:								
8539.21.00	-- Tungsten halogen	5	C	5	5	5	5	5	
8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:								
8539.22.10	--- Incandescent filament lamps of a power of 15 W or more	0	A	0	0	0	0	0	
8539.22.90	--- Other	0	A	0	0	0	0	0	
8539.29.00	-- Other	5	C	5	5	5	5	5	
8539.3	- Discharge lamps and tubes, other than ultraviolet lamps:								
8539.31	- - Fluorescent, hot cathode:								
8539.31.10	--- Straight tubes, of a power of 14 W or more but not more than 215 W	0	A	0	0	0	0	0	
8539.31.20	--- Energy-saving	0	A	0	0	0	0	0	
8539.31.90	--- 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	
8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	5	E	5	5	5	5	5	
8539.39.00	-- Other	5	E	5	5	5	5	5	
8539.4	- Ultraviolet or infra-red lamps and tubes; arc lamps:								
8539.41.00	-- Arc lamps	0	A	0	0	0	0	0	
8539.49.00	-- Other	0	A	0	0	0	0	0	
8539.90	- Parts:								
8539.90.10	-- Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A	0	0	0	0	0	
8539.90.90	-- Other	0	A	0	0	0	0	0	
85.40	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES), OTHER THAN THOSE OF HEADING 85.39								
8540.1	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:								
8540.11.00	-- Colour	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		
8540.12.00	- - Black and white or other monochrome	0	A	0	0	0	0	0	0	
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A	0	0	0	0	0	0	
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	0	A	0	0	0	0	0	0	
8540.50.00	- Data/graphic display tubes, black and white or other monochrome	0	A	0	0	0	0	0	0	
8540.60.00	- Other cathode-ray tubes	0	A	0	0	0	0	0	0	
8540.7	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:									
8540.71.00	- - Magnetrons	0	A	0	0	0	0	0	0	
8540.72.00	- - Klystrons	0	A	0	0	0	0	0	0	
8540.79.00	- - Other	0	A	0	0	0	0	0	0	
8540.8	- Other lamps, valves and tubes:									
8540.81.00	- - Receiver or amplifier tubes	0	A	0	0	0	0	0	0	
8540.89.00	- - 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	
8540.9	- Parts:								
8540.91.00	- - Of cathode-ray tubes	0	A	0	0	0	0	0	
8540.99.00	- - - Other	0	A	0	0	0	0	0	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS								
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	0	A	0	0	0	0	0	
8541.2	- Transistors, other than photosensitive transistors:								
8541.21.00	- - With a dissipation rate of less than 1 W	0	A	0	0	0	0	0	
8541.29.00	- - - Other	0	A	0	0	0	0	0	
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A	0	0	0	0	0	
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A	0	0	0	0	0	
8541.50.00	- Other semiconductor devices	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	
8541.60.00	- Mounted piezo-electric crystals	0	A	0	0	0	0	0	0
8541.90.00	- Parts	0	A	0	0	0	0	0	0
85.42	ELECTRONIC INTEGRATED CIRCUITS								
8542.3	- Electronic integrated circuits:								
8542.31	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits:								
8542.31.1	- - - Digital:								
8542.31.11	- - - - Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	0
8542.31.12	- - - - Bipolar technology circuits	0	A	0	0	0	0	0	0
8542.31.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	0
8542.31.20	- - - Other, excluding digital	0	A	0	0	0	0	0	0
8542.31.30	- - - Hybrid integrated circuits	0	A	0	0	0	0	0	0
8542.31.80	- - - Waste and scrap	0	A	0	0	0	0	0	0
8542.32	- - Memories:								
8542.32.1	- - - Digital:								
8542.32.11	- - - - Metal oxide semiconductors (MOS technology)	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	
8542.32.12	---- Bipolar technology circuits	0	A	0	0	0	0	0	
8542.32.19	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.32.20	--- Other, excluding digital	0	A	0	0	0	0	0	
8542.32.30	--- Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.32.80	--- Waste and scrap	0	A	0	0	0	0	0	
8542.33	-- Amplifiers:								
8542.33.1	--- Digital:								
8542.33.11	---- Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.33.12	---- Bipolar technology circuits	0	A	0	0	0	0	0	
8542.33.19	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.33.20	--- Other, excluding digital	0	A	0	0	0	0	0	
8542.33.30	--- Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.33.80	--- Waste and scrap	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	
8542.39	-- Other:								
8542.39.1	--- Digital:								
8542.39.11	---- Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.39.12	---- Bipolar technology circuits	0	A	0	0	0	0	0	
8542.39.19	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.39.20	--- Other, excluding digital	0	A	0	0	0	0	0	
8542.39.30	--- Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.39.80	--- Waste and scrap	0	A	0	0	0	0	0	
8542.90.00	- Parts	0	A	0	0	0	0	0	
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
8543.10.00	- Particle accelerators	0	A	0	0	0	0	0	
8543.20.00	- Signal generators	0	A	0	0	0	0	0	
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	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	
8543.70	- Other machines and apparatus:								
8543.70.10	- - Electric fence energizers	0	A	0	0	0	0	0	
8543.70.9	- - Other:								
8543.70.91	- - - Medium- or high-frequency amplifiers; synthesizers	15	C	10	5	10	15	15	
8543.70.99	- - - Other	0	A	0	0	0	0	0	
8543.90	- Parts:								
8543.90.10	- - Electronic microassemblies	0	A	0	0	0	0	0	
8543.90.90	- - Other	0	A	0	0	0	0	0	
85.44	INSULATED (INCLUDING ENAMELLED OR ANODIZED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE-UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS								
8544.1	- Winding wire:								
8544.11.00	- - Of copper	0	A	0	0	0	0	0	
8544.19.00	- - 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	
8544.20.00	- Coaxial cable and other coaxial electric conductors	5	E	5	5	5	5	5	
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in means of transport	5	E	5	5	5	5	5	
8544.4	- Other electric conductors, for a voltage not exceeding 1 000 V:								
8544.42	- - Fitted with connectors:								
8544.42.10	- - - Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	
8544.42.2	- - - For a voltage exceeding 80 V but not exceeding 1 000 V:								
8544.42.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	
8544.42.29	- - - - Other	0	A	0	0	0	0	0	
8544.49	- - Other:								
8544.49.10	- - - Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
8544.49.2	--- For a voltage exceeding 80 V but not exceeding 1 000 V:									
8544.49.21	---- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	15	
8544.49.29	---- - Other	15	G	5	5	5	5	5	5	
8544.60.00	- Other electric conductors, for a voltage exceeding 1 000 V	15	H	15	15	15	15	15	15	
8544.70.00	- Optical fibre cables	0	A	0	0	0	0	0	0	
85.45	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES									
8545.1	- Electrodes:									
8545.11.00	-- Of a kind used for furnaces	0	A	0	0	0	0	0	0	
8545.19.00	-- - Other	0	A	0	0	0	0	0	0	
8545.20.00	- Brushes	0	A	0	0	0	0	0	0	
8545.90.00	- 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	
85.46	ELECTRICAL INSULATORS OF ANY MATERIAL								
8546.10.00	- Of glass	0	A	0	0	0	0	0	
8546.20.00	- Of ceramics	0	A	0	0	0	0	0	
8546.90.00	- Other	0	A	0	0	0	0	0	
85.47	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL								
8547.10.00	- Insulating fittings of ceramics	0	A	0	0	0	0	0	
8547.20.00	- Insulating fittings of plastic	0	A	0	0	0	0	0	
8547.90.00	- 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	
85.48	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:								
8548.10.10	- - Of lead	0	A	0	0	0	0	0	
8548.10.90	- - Other	5	E	5	5	5	5	5	
8548.90.00	- Other	0	A	0	0	0	0	0	
86.01	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS								
8601.10.00	- Powered from an external source of electricity	0	A	0	0	0	0	0	
8601.20.00	- Powered by electric accumulators	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		
86.02	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS									
8602.10.00	- Diesel-electric locomotives	0	A	0	0	0	0	0	0	
8602.90.00	- Other	0	A	0	0	0	0	0	0	
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04									
8603.10.00	- Powered from an external source of electricity	0	A	0	0	0	0	0	0	
8603.90.00	- Other	0	A	0	0	0	0	0	0	
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	0	A	0	0	0	0	0	0	
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	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		
86.06	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS									
8606.10.00	- Tank wagons and the like	0	A	0	0	0	0	0	0	
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	A	0	0	0	0	0	0	
8606.9	- Other:									
8606.91.00	- - Covered and closed	0	A	0	0	0	0	0	0	
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	0	A	0	0	0	0	0	0	
8606.99.00	- - Other	0	A	0	0	0	0	0	0	
86.07	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK									
8607.1	- Bogies, bissel-bogies, axles and wheels, and parts thereof:									
8607.11.00	- - Driving bogies and bissel-bogies	0	A	0	0	0	0	0	0	
8607.12.00	- - Other bogies and bissel-bogies	0	A	0	0	0	0	0	0	
8607.19.00	- - Other, including parts	0	A	0	0	0	0	0	0	
8607.2	- Brakes and parts thereof:									
8607.21.00	- - Air brakes and parts thereof	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	
8607.29.00	-- Other	0	A	0	0	0	0	0	
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0	A	0	0	0	0	0	
8607.9	- Other:								
8607.91.00	-- Of locomotives	0	A	0	0	0	0	0	
8607.99.00	-- Other	0	A	0	0	0	0	0	
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A	0	0	0	0	0	
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A	0	0	0	0	0	
87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09)								
8701.10.00	- Pedestrian-controlled tractors	0	A	0	0	0	0	0	
8701.20.00	- Road tractors for semi-trailers	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	
8701.30.00	- Track-laying tractors	0	A	0	0	0	0	0	
8701.90.00	- Other	0	A	0	0	0	0	0	
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER								
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8702.10.50	- - For the transport of 10 persons, including the driver	15	E2	15	5	5	15	10	
8702.10.60	- - For the transport of more than 10 but less than 15 persons, including the driver	15	E2	15	5	5	10	5	
8702.10.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver	15	E2	15	1	5	10	5	
8702.10.80	- - For the transport of more than 45 persons, including the driver	10	E2	5	1	5	10	5	
8702.90	- Other:								
8702.90.50	- - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	15	10	
8702.90.60	- - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8702.90.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	1	5	10	5	
8702.90.80	- - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	10	E2	5	1	5	10	5	
8702.90.9	- - Other:								
8702.90.91	- - - Electrically powered	10	E2	0	0	5	10	10	
8702.90.99	- - - Other	10	E2	5	5	5	10	10	
87.03	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 87.02), INCLUDING FAMILY TYPE (BREAK OR STATION WAGONS) AND RACING CARS								
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	E2	0	30	20	15	10	
8703.2	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:								
8703.21	- - Of a cylinder capacity not exceeding 1 000 cm ³ :								
8703.21.5	- - - Tricycles and quads:								
8703.21.51	- - - - Tricycles	30	E2	0	30	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.21.52	---- Quads	30	E2	0	30	20	15	10	
8703.21.60	--- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.21.70	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.21.90	--- Other	20	E2	0	20	20	15	10	
8703.22	-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ .								
8703.22.5	--- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 300 cm ³ .								
8703.22.51	---- Ambulances	15	E2	15	1	5	15	5	
8703.22.52	---- Hearses	20	E2	15	1	20	15	5	
8703.22.53	--- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.22.54	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.22.59	----- Other	20	E2	0	20	20	15	10	
8703.22.6	--- Of a cylinder capacity exceeding 1 300 cm ³ but not exceeding 1 500 cm ³ .								
8703.22.61	----- Ambulances	15	E2	15	1	5	15	5	
8703.22.62	----- Hearses	20	E2	15	1	20	15	5	
8703.22.63	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.22.64	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.22.69	----- Other	25	E2	0	25	20	15	10	
8703.23	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ .								
8703.23.6	--- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 000 cm ³ .								
8703.23.61	----- Ambulances	15	C	15	1	5	15	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.23.62	----- Hearses	20	C	15	1	20	15	5	
8703.23.63	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.23.64	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.23.69	----- Other	25	E2	0	25	20	15	10	
8703.23.7	----- Of a cylinder capacity exceeding 2 000 cm ³ but not exceeding 3 000 cm ³ .								
8703.23.71	----- Ambulances	15	C	15	1	5	15	5	
8703.23.72	----- Hearses	20	C	15	1	20	15	5	
8703.23.73	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.23.74	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.23.79	----- Other	30	E2	0	30	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.24	- - Of a cylinder capacity exceeding 3 000 cm ³ :								
8703.24.6	- - - Ambulances and hearses:								
8703.24.61	- - - - Ambulances	15	C	15	1	5	15	5	
8703.24.62	- - - - Hearses	20	C	15	1	20	15	5	
8703.24.70	- - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.24.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.24.90	- - - Other	30	E2	0	30	20	15	10	
8703.3	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8703.31	- - Of a cylinder capacity not exceeding 1 500 cm ³ :								
8703.31.5	- - - Of a cylinder capacity not exceeding 1 300 cm ³ :								
8703.31.51	- - - - Ambulances	15	E2	15	1	5	15	5	
8703.31.52	- - - - Hearses	20	E2	15	1	20	15	5	
8703.31.53	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.31.54	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.31.59	---- Other	20	E2	0	20	20	15	10	
8703.31.6	--- Of a cylinder capacity exceeding 1 300 cm ³ but not exceeding 1 500 cm ³ :								
8703.31.61	---- Ambulances	15	E2	15	1	5	15	5	
8703.31.62	---- Hearses	20	E2	15	1	20	15	5	
8703.31.63	---- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.31.64	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.31.69	---- Other	25	E2	0	25	20	15	10	
8703.32	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :								
8703.32.6	--- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 000 cm ³ :								
8703.32.61	---- Ambulances	15	E2	15	1	5	15	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.32.62	----- Hearses	20	E2	15	1	20	15	5	
8703.32.63	----- With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10	
8703.32.64	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.32.69	----- Other	25	E2	0	25	20	15	10	
8703.32.7	----- Of a cylinder capacity exceeding 2 000 cm ³ but not exceeding 2 500 cm ³ .								
8703.32.71	----- Ambulances	15	E2	15	1	5	15	5	
8703.32.72	----- Hearses	20	E2	15	1	20	15	5	
8703.32.73	----- With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.32.74	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.32.79	----- Other	30	E2	0	30	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
8703.33	-- Of a cylinder capacity exceeding 2 500 cm ³ :									
8703.33.6	--- Ambulances and hearses:									
8703.33.61	---- Ambulances	15	C	15	1	5	15	5		
8703.33.62	---- Hearses	20	C	15	1	20	15	5		
8703.33.70	--- With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10		
8703.33.80	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10		
8703.33.90	--- Other	30	E2	0	30	20	15	10		
8703.90.00	- Other	30	E2	0	30	20	15	10		
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS									
8704.10.00	- Dumpers designed for off-highway use	15	C	15	1	5	10	0		
8704.2	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):									
8704.21	-- Of a gross vehicle weight not exceeding 5 t:									

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes	
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
8704.21.5	--- Vehicles with an uncovered goods compartment, separate from the driver's cab:									
8704.21.51	---- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5		
8704.21.59	---- Other	10	E2	0	1	10	10	5		
8704.21.6	--- Vehicles with a covered goods compartment, whether or not separate from the driver's cab:									
8704.21.61	---- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5		
8704.21.69	---- Other	15	E2	15	1	10	10	5		
8704.21.7	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles:									
8704.21.71	---- Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	5	5		
8704.21.79	---- Other	15	E2	15	1	5	5	5		
8704.21.9	--- Other:									
8704.21.91	---- Of a gross vehicle weight not exceeding 2,5 t	5	E2	0	5	5	5	5		
8704.21.99	---- Other	5	E2	0	1	5	5	5		
8704.22	-- Of a gross vehicle weight exceeding 5 t but not exceeding 20 t:									
8704.22.30	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0		

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.22.90	--- Other	15	E	15	1	0	5	0	
8704.23	-- Of a gross vehicle weight exceeding 20 t:								
8704.23.30	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0	
8704.23.90	--- Other	15	E	15	1	0	5	0	
8704.3	- Other, with spark-ignition internal combustion piston engine:								
8704.31	-- Of a gross vehicle weight not exceeding 5 t:								
8704.31.5	--- Vehicles with an uncovered goods compartment, separate from the driver's cab:								
8704.31.51	---- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.59	---- Other	10	E2	0	1	10	5	5	
8704.31.6	--- Vehicles with a covered goods compartment, whether or not separate from the driver's cab:								
8704.31.61	---- Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.69	---- Other	15	E2	15	1	10	5	5	
8704.31.7	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles:								
8704.31.71	---- Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.31.79	- - - - Other	15	E2	15	1	5	10	5	
8704.31.9	- - - Other:								
8704.31.91	- - - - Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	5	10	5	
8704.31.99	- - - - Other	10	E2	0	1	5	10	5	
8704.32	- - Of a gross vehicle weight exceeding 5 t:								
8704.32.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	15	1	5	10	0	
8704.32.90	- - - Other	15	E2	15	1	5	10	0	
8704.90.00	- Other	15	E2	15	1	5	10	0	
87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, TOW TRUCKS, FIRE FIGHTING VEHICLES, CONCRETE-MIXER TRANSPORT TRUCKS, ROAD SWEEPERS, SPRAYING TRUCKS, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)								
8705.10.00	- Crane lorries	20	E2	15	1	20	5	10	
8705.20.00	- Mobile drilling derricks	20	E2	15	1	20	5	0	
8705.30.00	- Fire fighting vehicles	20	E2	15	1	20	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8705.40.00	- Concrete-mixer lorries	20	C	15	1	20	5	0	
8705.90.00	- Other	20	C	15	1	20	5	10	
87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8706.00.10	- Of buses	10	E	0	1	0	10	10	
8706.00.90	- Other	15	E	15	1	0	10	10	
87.07	BODIES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05, INCLUDING DRIVERS' CABS								
8707.10.00	- For the vehicles of heading 87.03	20	E	15	1	20	10	5	
8707.90	- Other:								
8707.90.50	- - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of subheadings 8704.21.51 and 8704.31.51	15	E	15	1	10	10	5	
8707.90.90	- - Other	20	E	15	1	20	10	5	
87.08	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8708.10.00	- Bumpers and parts thereof	10	C	10	1	10	5	5	
8708.2	- Other parts and accessories of bodies (including cabs):								
8708.21.00	- - Safety seat belts	10	E	10	1	10	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.29.00	- - Other	10	C	10	1	10	5	10	
8708.30	- Brakes and servo-brakes; parts thereof:								
8708.30.10	- - Mounted brake linings	10	C	10	1	10	5	10	
8708.30.20	- - Hydrodynamic brake system with transmission delay, and parts thereof	0	A	0	0	0	0	0	
8708.30.90	- - Other	10	C	10	1	10	5	5	
8708.40	- Gear boxes and parts thereof:								
8708.40.10	- - Gear boxes	10	C	10	1	10	5	5	
8708.40.20	- - Parts	10	E	10	1	10	5	5	
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:								
8708.50.10	- - Drive-axles with differential, whether or not provided with other transmission components	10	E	10	1	10	5	5	
8708.50.20	- - Non-driving axles and parts thereof	10	E	10	1	10	5	5	
8708.50.90	- - Other parts	10	E	10	1	10	5	5	
8708.70.00	- Road wheels, parts and accessories thereof	10	C	10	1	10	5	5	
8708.80	- Suspension systems and parts thereof (including shock-absorbers):								
8708.80.10	- - Suspension shock-absorbers	10	C	10	1	10	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.80.20	-- Suspension systems, other than shock-absorbers	10	E	10	1	10	5	5	
8708.80.90	-- Parts	10	E	10	1	10	5	5	
8708.9	- Other parts and accessories:								
8708.91	-- Radiators and parts thereof:								
8708.91.10	--- Radiators	10	C	10	1	10	5	5	
8708.91.20	--- Parts	10	E	10	1	10	5	5	
8708.92	-- Silencers and exhaust pipes; parts thereof:								
8708.92.10	--- Silencers and exhaust pipes	10	E	10	1	10	5	5	
8708.92.20	--- Parts	10	E	10	1	10	5	5	
8708.93.00	-- Clutches and parts thereof	10	C	10	1	10	5	5	
8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof:								
8708.94.10	--- Steering wheels, steering columns and steering boxes	10	C	10	1	10	5	5	
8708.94.20	--- Parts	10	E	10	1	10	5	5	
8708.95.00	-- Safety airbags with inflator system; parts thereof	10	E	10	1	10	5	5	
8708.99.00	-- Other	10	C	10	1	10	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
87.09	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF								
8709.1	- Works trucks:								
8709.11.00	-- Electrical	10	E	0	0	0	10	0	
8709.19.00	-- Other	5	E	0	0	0	5	0	
8709.90.00	- Parts	15	E	0	0	0	5	0	
8710.00.00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	E	10	5	10	10	10	
87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS								
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³ :								
8711.10.20	-- Tricycles	30	E2	0	30	10	10	5	
8711.10.90	-- Other	10	E2	0	5	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate						Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua		
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ ;									
8711.20.20	-- Tricycles	30	E2	0	30	10	10	5		
8711.20.90	-- Other	10	E2	0	5	10	10	5		
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³ ;									
8711.30.20	-- Tricycles	30	E2	0	30	10	10	5		
8711.30.90	-- Other	10	E2	0	5	10	10	5		
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³ ;									
8711.40.20	-- Tricycles	30	E2	0	30	10	10	5		
8711.40.90	-- Other	10	E2	0	5	10	10	5		
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³ ;									
8711.50.20	-- Tricycles	30	E2	0	30	10	10	5		

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8711.50.90	- - Other	10	E2	0	5	10	10	5	
8711.90.00	- Other	10	E2	0	5	10	10	5	
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	E2	15	15	15	5	15	
87.13	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, WHETHER OR NOT MOTORIZED OR OTHERWISE MECHANICALLY PROPELLED								
8713.10.00	- Not mechanically propelled	5	E	0	0	0	5	0	
8713.90.00	- Other	5	E	0	0	0	5	0	
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13								
8714.1	- Of motorcycles (including mopeds):								
8714.11.00	- - Saddles (seats)	10	E	10	5	10	5	10	
8714.19.00	- - Other	10	C	10	5	10	5	10	
8714.20.00	- Of carriages and other vehicles for disabled persons	5	E	0	0	0	5	0	
8714.9	- Other:								
8714.91	- - Frames and forks, and parts thereof:								
8714.91.10	- - - Frames and forks	10	E	10	10	10	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8714.91.90	- - - Parts	5	E	5	5	5	5	5	
8714.92	- - Wheel rims (rings) and spokes:								
8714.92.10	- - - Wheel rims (rings)	10	E	10	10	10	5	10	
8714.92.20	- - - Spokes	5	E	0	0	0	5	0	
8714.93.00	- - Hubs without braking device and free-wheel sprocket-wheels	5	E	0	0	0	5	0	
8714.94.00	- - Brakes, including hubs with braking device, and parts thereof	5	E	0	0	0	5	0	
8714.95.00	- - Saddles (seats)	5	E	0	0	0	5	0	
8714.96.00	- - Pedals and crank-gear, and parts thereof	5	E	0	0	0	5	0	
8714.99	- - Other:								
8714.99.10	- - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	E	10	10	10	5	10	
8714.99.20	- - - Handles and luggage racks (whether or not for tools), of plastic	5	E	0	0	0	5	0	
8714.99.90	- - - Other	5	E	0	0	0	5	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
87.15	BABY CARRIAGES AND SIMILAR FOR THE TRANSPORTATION OF CHILDREN, AND PARTS THEREOF								
8715.00.10	- Baby carriages	15	E	15	15	15	15	15	
8715.00.80	- Other	15	E	10	10	10	15	10	
8715.00.90	- Parts	15	E	0	0	0	15	0	
87.16	TRAILERS AND SEMI-TRAILERS FOR ANY VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF								
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	15	E	15	15	15	15	15	
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	E	10	10	10	5	0	
8716.3	- Other trailers and semi-trailers for the transport of goods:								
8716.31.00	- - Tanker trailers and tanker semi-trailers	10	E	10	10	10	10	10	
8716.39.00	- - Other	10	E2	10	10	10	10	10	
8716.40.00	- Other trailers and semi-trailers	10	E2	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8716.80	- Other vehicles:								
8716.80.10	- - Wheelbarrows and hand-carts	10	E2	10	10	10	10	10	
8716.80.90	- - Other	10	E2	10	10	10	10	10	
8716.90.00	- Parts	15	C	0	0	0	5	0	
88.01	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT								
8801.00.10	- Gliders and hang gliders	15	C	5	5	5	5	5	
8801.00.90	- Other	15	C	5	5	5	5	5	
88.02	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES								
8802.1	- Helicopters:								
8802.11.00	- - Of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.12.00	- - Of an unladen weight exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	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	
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	0	A	0	0	0	0	0	
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A	0	0	0	0	0	
88.03	PARTS OF GOODS OF HEADING 88.01 OR 88.02								
8803.10.00	- Propellers and rotors and parts thereof	0	A	0	0	0	0	0	
8803.20.00	- Under-carriages and parts thereof	0	A	0	0	0	0	0	
8803.30.00	- Other parts of aeroplanes or helicopters	0	A	0	0	0	0	0	
8803.90.00	- Other	0	A	0	0	0	0	0	
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	5	A	5	5	5	5	5	
88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR TO LAND ON AIRCRAFT CARRIERS OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS THEREOF								
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	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	
8805.2	- Ground flying trainers and parts thereof:								
8805.21.00	- - Air combat simulators and parts thereof	0	A	0	0	0	0	0	
8805.29.00	- - Other	0	A	0	0	0	0	0	
89.01	OCEAN LINERS, EXCURSION BOATS (CRUISE SHIPS), FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS								
8901.10	- Ocean liners, excursion boats (cruise ships) and similar vessels principally designed for the transport of persons; ferry-boats:								
8901.10.10	- - Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.10.90	- - Other	0	A	0	0	0	0	0	
8901.20.00	- Tankers	0	A	0	0	0	0	0	
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	0	A	0	0	0	0	0	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:								
8901.90.10	- - Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.90.90	- - 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		
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS									
8902.00.10	- Of a length not exceeding 15 m	10	A	10	10	10	10	10	10	
8902.00.90	- Other	0	A	0	0	0	0	0	0	
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES									
8903.10.00	- Inflatable vessels	15	E	15	15	15	15	15	15	
8903.9	- Other:									
8903.91.00	- - Sailboats, with or without auxiliary motor	15	E	15	15	15	15	15	15	
8903.92.00	- - Motorboats, other than outboard motorboats	15	E	15	15	15	15	15	15	
8903.99.00	- - Other	15	E	15	15	15	15	15	15	
8904.00.00	TUGS AND PUSHER CRAFT	0	A	0	0	0	0	0	0	
89.05	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS									
8905.10.00	- Dredgers	0	A	0	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8905.20.00	- Floating or submersible drilling or production platforms	0	A	0	0	0	0	0	
8905.90.00	- Other	0	A	0	0	0	0	0	
89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS								
8906.10.00	- Warships	0	A	0	0	0	0	0	
8906.90.00	- Other	0	A	0	0	0	0	0	
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)								
8907.10.00	- Inflatable rafts	15	E	5	5	5	5	5	
8907.90.00	- Other	0	A	0	0	0	0	0	
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	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	
90.01	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES, OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9001.10.00	- Optical fibres, optical fibre bundles and cables	0	A	0	0	0	0	0	
9001.20.00	- Sheets and plates of polarizing material	0	A	0	0	0	0	0	
9001.30.00	- Contact lenses	5	E	5	5	5	5	5	
9001.40.00	- Spectacle lenses of glass	0	A	0	0	0	0	0	
9001.50.00	- Spectacle lenses of other materials	0	A	0	0	0	0	0	
9001.90.00	- Other	5	E	5	5	5	5	5	
90.02	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9002.1	- Objective lenses:								
9002.11.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	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	
9002.19.00	- - Other	0	A	0	0	0	0	0	
9002.20.00	- Filters	0	A	0	0	0	0	0	
9002.90.00	- Other	0	A	0	0	0	0	0	
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF								
9003.1	- Frames and mountings:								
9003.11.00	- - Of plastic	0	A	0	0	0	0	0	
9003.19.00	- - Of other materials	0	A	0	0	0	0	0	
9003.90.00	- Parts	0	A	0	0	0	0	0	
90.04	CORRECTIVE AND PROTECTIVE SPECTACLES, GOGGLES AND SIMILAR GOODS								
9004.10.00	- Sunglasses	15	E	15	15	15	15	15	
9004.90	- Other:								
9004.90.10	- - Protective goggles (except sunglasses) for workers	0	A	0	0	0	0	0	
9004.90.90	- - 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	
90.05	BINOCULARS (INCLUDING PRISMATIC BINOCULARS), MONOCULARS, ASTRONOMICAL TELESCOPES, OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY								
9005.10.00	- Binoculars (including prismatic binoculars)	15	E	15	15	15	15	15	
9005.80.00	- Other instruments	0	A	0	0	0	0	0	
9005.90.00	- Parts and accessories (including mountings)	0	A	0	0	0	0	0	
90.06	PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39								
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	0	A	0	0	0	0	0	
9006.30.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A	0	0	0	0	0	
9006.40.00	- Instant print cameras	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	
9006.5	- Other cameras:								
9006.51.00	-- With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E	15	15	15	15	15	
9006.52	-- Other, for roll film of a width of less than 35 mm:								
9006.52.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.52.90	--- Other	15	E	15	15	15	15	15	
9006.53	-- Other, for roll film of a width of 35 mm:								
9006.53.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.53.90	--- Other	15	E	15	15	15	15	15	
9006.59	-- Other:								
9006.59.10	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.59.90	--- Other	15	E	15	15	15	15	15	
9006.6	- Photographic flashlight apparatus and flashbulbs:								
9006.61.00	-- Discharge lamp (electronic) flashlight apparatus	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	
9006.69	-- Other:								
9006.69.10	--- Flashbulbs, flashcubes and similar equipment	10	E	10	10	10	10	10	
9006.69.90	--- Other	10	E	10	10	10	10	10	
9006.9	- Parts and accessories:								
9006.91.00	-- For photographic cameras	0	A	0	0	0	0	0	
9006.99.00	-- Other	0	A	0	0	0	0	0	
90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS								
9007.1	- Cameras:								
9007.11.00	-- For cinematographic film of a width of less than 16 mm or for double-8 mm film	15	E	15	15	15	15	15	
9007.19.00	-- Other	15	E	15	15	15	15	15	
9007.20.00	- Projectors	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	
9007.9	- Parts and accessories:								
9007.91.00	- - For cameras	10	C	10	10	10	10	10	
9007.92.00	- - For projectors	0	A	0	0	0	0	0	
90.08	FIXED IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS								
9008.10.00	- Slide projectors	15	E	15	15	15	15	15	
9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	A	0	0	0	0	0	
9008.30.00	- Other fixed image projectors	15	E	15	15	15	15	15	
9008.40.00	- Photographic enlargers and reducers	0	A	0	0	0	0	0	
9008.90.00	- Parts and accessories	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	
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPIES; PROJECTION SCREENS								
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A	0	0	0	0	0	
9010.50.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A	0	0	0	0	0	
9010.60.00	- Projection screens	0	A	0	0	0	0	0	
9010.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.11	OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICRO-PROJECTION								
9011.10.00	- Stereoscopic microscopes	0	A	0	0	0	0	0	
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A	0	0	0	0	0	
9011.80.00	- Other microscopes	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	
9011.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.12	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS								
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0	A	0	0	0	0	0	
9012.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.13	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	15	E	5	5	5	5	5	
9013.20.00	- Lasers, other than laser diodes	0	A	0	0	0	0	0	
9013.80.00	- Other devices, appliances and instruments	0	A	0	0	0	0	0	
9013.90.00	- Parts and accessories	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		
90.14	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES									
9014.10.00	- Direction finding compasses	0	A	0	0	0	0	0	0	
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A	0	0	0	0	0	0	
9014.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	0	
9014.90.00	- Parts and accessories	0	A	0	0	0	0	0	0	
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS									
9015.10.00	- Rangefinders	0	A	0	0	0	0	0	0	
9015.20.00	- Theodolites and tachymeters (tachometers)	0	A	0	0	0	0	0	0	
9015.30.00	- Levels	0	A	0	0	0	0	0	0	
9015.40.00	- Photogrammetrical surveying instruments and appliances	0	A	0	0	0	0	0	0	
9015.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	0	
9015.90.00	- Parts and accessories	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	
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A	0	0	0	0	0	
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
9017.10.00	- Drafting tables and machines, whether or not automatic	15	E	5	5	5	5	5	
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	0	A	0	0	0	0	0	
9017.30.00	- Micrometers, callipers and gauges	0	A	0	0	0	0	0	
9017.80.00	- Other instruments	0	A	0	0	0	0	0	
9017.90.00	- Parts and accessories	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	
90.18	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS AND OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS								
9018.1	- Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):								
9018.11.00	- - Electro-cardiographs	0	A	0	0	0	0	0	
9018.12.00	- - Ultrasonic scanning apparatus	0	A	0	0	0	0	0	
9018.13.00	- - Magnetic resonance imaging apparatus	0	A	0	0	0	0	0	
9018.14.00	- - Scintigraphic apparatus	0	A	0	0	0	0	0	
9018.19.00	- - Other	0	A	0	0	0	0	0	
9018.20.00	- Ultraviolet or infra-red ray apparatus	0	A	0	0	0	0	0	
9018.3	- Syringes, needles, catheters, cannulae and similar instruments:								
9018.31	- - Syringes, with or without needles:								
9018.31.10	- - - Disposable	0	A	0	0	0	0	0	
9018.31.90	- - - Other	0	A	0	0	0	0	0	
9018.32.00	- - Tubular metal needles and needles for sutures	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	
9018.39	-- Other:								
9018.39.10	--- Venoclysis equipment	0	A	0	0	0	0	0	
9018.39.90	--- Other	0	A	0	0	0	0	0	
9018.4	- Other odontological instruments and apparatus:								
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	A	0	0	0	0	0	
9018.49.00	- - Other	0	A	0	0	0	0	0	
9018.50.00	- Other ophthalmic instruments and appliances	0	A	0	0	0	0	0	
9018.90.00	- Other instruments and appliances	0	A	0	0	0	0	0	
90.19	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS								
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A	0	0	0	0	0	
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration 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	
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A	0	0	0	0	0	
90.21	ORTHOPEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY								
9021.10.00	- Orthopaedic or fracture articles and apparatus	0	A	0	0	0	0	0	
9021.2	- Artificial teeth and dental fittings:								
9021.21.00	- - Artificial teeth	0	A	0	0	0	0	0	
9021.29.00	- - - Other	0	A	0	0	0	0	0	
9021.3	- Other prosthetic articles and apparatus:								
9021.31.00	- - Artificial joints	0	A	0	0	0	0	0	
9021.39.00	- - - Other	0	A	0	0	0	0	0	
9021.40.00	- Hearing aids, excluding parts and accessories	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	
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A	0	0	0	0	0	
9021.90.00	- Other	0	A	0	0	0	0	0	
90.22	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE								
9022.1	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.12.00	- - Computed tomography apparatus	0	A	0	0	0	0	0	
9022.13.00	- - Other, for dental uses	0	A	0	0	0	0	0	
9022.14.00	- - Other, for medical, surgical or veterinary uses	0	A	0	0	0	0	0	
9022.19.00	- - For other uses	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	
9022.2	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.21.00	- - For medical, surgical, dental or veterinary uses	0	A	0	0	0	0	0	
9022.29.00	- - For other uses	0	A	0	0	0	0	0	
9022.30.00	- X-ray tubes	0	A	0	0	0	0	0	
9022.90.00	- Other, including parts and accessories	0	A	0	0	0	0	0	
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A	0	0	0	0	0	
90.24	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)								
9024.10.00	- Machines and appliances for testing metals	0	A	0	0	0	0	0	
9024.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
9024.90.00	- Parts and accessories	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	
90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS								
9025.1	- Thermometers and pyrometers, not combined with other instruments:								
9025.11.00	- - Liquid-filled, for direct reading	0	A	0	0	0	0	0	
9025.19.00	- - Other	0	A	0	0	0	0	0	
9025.80.00	- Other instruments	0	A	0	0	0	0	0	
9025.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.26	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32								
9026.10.00	- For measuring or checking the flow or level of liquids	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9026.20.00	- For measuring or checking pressure	0	A	0	0	0	0	0	
9026.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	
9026.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.27	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES								
9027.10.00	- Gas or smoke analysis apparatus	0	A	0	0	0	0	0	
9027.20.00	- Chromatographs and electrophoresis instruments	0	A	0	0	0	0	0	
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.80	- Other instruments and apparatus								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9027.80.10	-- Exposure meters	0	A	0	0	0	0	0	
9027.80.90	-- Other	0	A	0	0	0	0	0	
9027.90	- Microtomes; parts and accessories:								
9027.90.10	-- Microtomes	0	A	0	0	0	0	0	
9027.90.90	-- Parts and accessories	0	A	0	0	0	0	0	
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR								
9028.10.00	- Gas meters	0	A	0	0	0	0	0	
9028.20.00	- Liquid meters	0	A	0	0	0	0	0	
9028.30	- Electricity meters:								
9028.30.10	-- Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	C	5	5	5	5	5	
9028.30.90	-- Other	0	A	0	0	0	0	0	
9028.90.00	- Parts and accessories	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	
90.29	OTHER COUNTERS (FOR EXAMPLE, REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS); SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES								
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A	0	0	0	0	0	
9029.20.00	- Speed indicators and tachometers; stroboscopes	0	A	0	0	0	0	0	
9029.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.30	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATIONS								
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	0	A	0	0	0	0	0	
9030.20.00	- Oscilloscopes and oscillographs	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		
9030.3	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:									
9030.31.00	- - Multimeters, without a recording device	0	A	0	0	0	0	0	0	
9030.32.00	- - Multimeters, with a recording device	0	A	0	0	0	0	0	0	
9030.33.00	- - Other, without a recording device	0	A	0	0	0	0	0	0	
9030.39.00	- - Other, with a recording device	0	A	0	0	0	0	0	0	
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A	0	0	0	0	0	0	
9030.8	- Other instruments and appliances									
9030.82.00	- - For measuring or checking semiconductor wafers or devices	0	A	0	0	0	0	0	0	
9030.84.00	- - Other, with a recording device	0	A	0	0	0	0	0	0	
9030.89.00	- - Other	0	A	0	0	0	0	0	0	
9030.90.00	- Parts and accessories	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	
90.31	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS								
9031.10.00	- Machines for balancing mechanical parts	0	A	0	0	0	0	0	
9031.20.00	- Test benches	0	A	0	0	0	0	0	
9031.4	- Other optical instruments and appliances:								
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A	0	0	0	0	0	
9031.49	- - Other:								
9031.49.10	- - - Profile projectors	0	A	0	0	0	0	0	
9031.49.90	- - - Other	0	A	0	0	0	0	0	
9031.80.00	- Other instruments, appliances and machines	0	A	0	0	0	0	0	
9031.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.32	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS								
9032.10.00	- Thermostats	0	A	0	0	0	0	0	
9032.20.00	- Manostats	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		
9032.8	- Other instruments and appliances									
9032.81.00	- - Hydraulic or pneumatic	0	A	0	0	0	0	0	0	
9032.89.00	- - Other	0	A	0	0	0	0	0	0	
9032.90.00	- Parts and accessories	0	A	0	0	0	0	0	0	
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0	A	0	0	0	0	0	0	
91.01	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL									
9101.1	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:									
9101.11.00	- - With mechanical display only	15	E	15	15	15	15	15	15	
9101.19	- - Other:									
9101.19.10	- - - With opto-electronic display only	15	E	15	15	15	15	15	15	
9101.19.90	- - - 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		
9101.2	- Other wrist-watches, whether or not incorporating a stop-watch facility:									
9101.21.00	- - Automatic	15	E	15	15	15	15	15	15	
9101.29.00	- - Other	15	E	15	15	15	15	15	15	
9101.9	- Other:									
9101.91.00	- - Electrically operated	15	E	15	15	15	15	15	15	
9101.99.00	- - Other	15	E	15	15	15	15	15	15	
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01									
9102.1	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:									
9102.11.00	- - With mechanical display only	15	E	15	15	15	15	15	15	
9102.12.00	- - With opto-electronic display only	15	E	15	15	15	15	15	15	
9102.19.00	- - 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		
9102.2	- Other wrist-watches, whether or not incorporating a stop-watch facility:									
9102.21.00	- - Automatic	15	E	15	15	15	15	15	15	
9102.29.00	- - Other	15	E	15	15	15	15	15	15	
9102.9	- Other:									
9102.91.00	- - Electrically operated	15	E	15	15	15	15	15	15	
9102.99.00	- - Other	15	E	15	15	15	15	15	15	
91.03	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS									
9103.10.00	- Electrically operated	15	E	15	15	15	15	15	15	
9103.90.00	- Other	15	E	15	15	15	15	15	15	
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	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	
91.05	OTHER CLOCKS								
9105.1	- Alarm clocks:								
9105.11.00	- - Electrically operated	15	E	15	15	15	15	15	
9105.19.00	- - Other	15	E	15	15	15	15	15	
9105.2	- Wall clocks:								
9105.21.00	- - Electrically operated	15	E	15	15	15	15	15	
9105.29.00	- - Other	15	E	15	15	15	15	15	
9105.9	- Other:								
9105.91.00	- - Electrically operated	15	E	15	15	15	15	15	
9105.99.00	- - Other	15	E	15	15	15	15	15	
91.06	TIME OF DAY RECORDING APPARATUS AND TIME-RECORDING EQUIPMENT WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)								
9106.10.00	- Attendance registers; time-registers and time-recorders	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	
9106.90	- Other:								
9106.90.10	- - Parking meters	0	A	0	0	0	0	0	
9106.90.90	- - Other	0	A	0	0	0	0	0	
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A	0	0	0	0	0	
91.08	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED								
9108.1	- Electrically operated:								
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	15	C	5	5	5	5	5	
9108.12.00	- - With opto-electronic display only	15	C	5	5	5	5	5	
9108.19.00	- - Other	15	C	5	5	5	5	5	
9108.20.00	- Automatic	15	C	5	5	5	5	5	
9108.90.00	- Other	15	C	5	5	5	5	5	
91.09	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED								
9109.1	- Electrically operated								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9109.11.00	-- Of alarm clocks	15	C	5	5	5	5	5	
9109.19.00	-- Other	15	C	5	5	5	5	5	
9109.90.00	- Other	15	C	5	5	5	5	5	
91.10	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS								
9110.1	- Of watches:								
9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	0	A	0	0	0	0	0	
9110.12.00	-- Incomplete movements, assembled	0	A	0	0	0	0	0	
9110.19.00	-- Rough movements	0	A	0	0	0	0	0	
9110.90.00	- Other	0	A	0	0	0	0	0	
91.11	CASES FOR WATCHES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF								
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10	E	10	10	10	10	10	
9111.80.00	- Other cases	10	E	10	10	10	10	10	
9111.90.00	- Parts	0	A	0	0	0	0	0	
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF								
9112.20.00	- Cases and similar items	10	E	10	10	10	10	10	
9112.90.00	- Parts	0	A	0	0	0	0	0	
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF								
9113.10.00	- Of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10	E	10	10	10	10	10	
9113.90.00	- Other	10	E	10	10	10	10	10	
91.14	OTHER CLOCK OR WATCH PARTS								
9114.10.00	- Springs, including hair-springs	15	C	5	5	5	5	5	
9114.20.00	- Jewels	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	
9114.30.00	- Faces or dials	15	E	5	5	5	5	5	
9114.40.00	- Plates and bridges	15	E	5	5	5	5	5	
9114.90.00	- Other	15	E	5	5	5	5	5	
92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS								
9201.10.00	- Upright pianos	10	E	10	10	10	10	10	
9201.20.00	- Grand pianos	10	E	10	10	10	10	10	
9201.90.00	- Other	10	E	10	10	10	10	10	
92.02	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)								
9202.10.00	- Played with a bow	10	E	10	10	10	10	10	
9202.90	- Other:								
9202.90.10	- - Guitars	15	E	15	15	15	15	15	
9202.90.90	- - Other	10	E	10	10	10	10	10	
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)								
9205.10.00	- Brass-wind instruments	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	
9205.90	- Other:								
9205.90.10	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	E	10	10	10	10	10	
9205.90.20	-- Accordions and similar instruments	10	E	10	10	10	10	10	
9205.90.30	-- Mouth organs	10	E	10	10	10	10	10	
9205.90.90	-- Other	10	E	10	10	10	10	10	
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	E	10	10	10	10	10	
92.07	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)								
9207.10.00	- Keyboard instruments, other than accordions	10	E	10	10	10	10	10	
9207.90.00	- 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	
92.08	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS								
9208.10.00	- Musical boxes	10	E	10	10	10	10	10	
9208.90.00	- Other	10	E	10	10	10	10	10	
92.09	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS								
9209.30.00	- Musical instrument strings	15	E	5	5	5	5	5	
9209.9	- Other:								
9209.91.00	- - Parts and accessories for pianos	15	E	5	5	5	5	5	
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	15	C	5	5	5	5	5	
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	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	
9209.99	-- Other:								
9209.99.10	--- Metronomes, tuning forks and pitch pipes	5	C	5	5	5	5	5	
9209.99.20	--- Mechanisms for musical boxes	5	C	5	5	5	5	5	
9209.99.30	--- Parts and accessories for the musical instruments of subheading 9205.90.10	5	C	5	5	5	5	5	
9209.99.90	--- Other	15	C	5	5	5	5	5	
93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS								
9301.1	- Artillery weapons (for example, guns, howitzers and mortars):								
9301.11.00	- - Self-propelled	30	E	5	30	20	5	5	
9301.19.00	- - Other	30	E	5	30	20	5	5	
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	30	E	5	30	20	5	5	
9301.90.00	- Other	30	E	5	30	20	5	5	
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	30	E	15	30	20	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)								
9303.10.00	- Muzzle-loading firearms	30	E	15	30	15	15	15	
9303.20.00	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	30	E	15	30	15	15	15	
9303.30.00	- Other sporting, hunting or target-shooting rifles	30	E	15	30	15	15	15	
9303.90.00	- Other	30	E	15	30	15	15	15	
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	30	E	15	30	15	15	15	
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04								
9305.10.00	- Of revolvers or pistols	30	E	15	30	15	15	15	
9305.2	- Of shotguns or rifles of heading 93.03:								
9305.21.00	- - Smooth-bore shotgun barrels	30	E	15	30	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9305.29.00	-- Other	30	E	15	30	15	15	15	
9305.9	- Other:								
9305.91.00	-- Of military weapons of heading 93.01	30	E	15	30	15	15	15	
9305.99.00	-- Other	30	E	15	30	15	15	15	
93.06	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS								
9306.2	- Smooth-barrel shotgun or rifle cartridges and parts thereof; air gun pellets:								
9306.21.00	-- Cartridges	30	E	15	30	15	15	15	
9306.29.00	-- Other	30	E	15	30	15	15	15	
9306.30	- Other cartridges and parts thereof:								
9306.30.10	-- Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	30	E	15	30	15	15	15	
9306.30.90	-- Other cartridges and parts thereof	30	E	15	30	15	15	15	
9306.90.00	- Other	30	E	15	30	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	30	E	5	30	20	5	5	
94.01	SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF								
9401.10.00	- Seats of a kind used for aircraft	15	E	15	15	15	15	15	
9401.20	- Seats of a kind used for motor vehicles:								
9401.20.10	- - For Pullman type coaches	10	E	10	10	10	10	10	
9401.20.90	- - Other	15	E	15	15	15	15	15	
9401.30.00	- Swivel seats with variable height adjustment	15	C	15	15	15	15	15	
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15	E	15	15	15	15	15	
9401.5	- Seats of rattan, osier, bamboo or similar materials:								
9401.51.00	- - Of bamboo or rattan	15	E	15	15	15	15	15	
9401.59.00	- - Other	15	E	15	15	15	15	15	
9401.6	- Other seats, with wooden frames:								
9401.61.00	- - Upholstered	15	E	15	15	15	15	15	
9401.69.00	- - 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	
9401.7	- Other seats, with metal frames:								
9401.71.00	- - Upholstered	15	E	15	15	15	15	15	
9401.79.00	- - - Other	15	E	15	15	15	15	15	
9401.80.00	- Other seats	15	E	15	15	15	15	15	
9401.90.00	- Parts	15	E	5	5	5	5	5	
94.02	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF SUCH ARTICLES								
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	0	A	0	0	0	0	0	
9402.90	- Other:								
9402.90.10	- - Medical or surgical furniture other than operating tables	10	C	10	10	10	10	10	
9402.90.20	- - - Other furniture	0	A	0	0	0	0	0	
9402.90.90	- - - Parts	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		
94.03	OTHER FURNITURE AND PARTS THEREOF									
9403.10.00	- Metal furniture of a kind used in offices	15	G	15	15	15	15	15	15	
9403.20.00	- Other metal furniture	15	G	15	15	15	15	15	15	
9403.30.00	- Wooden furniture of a kind used in offices	15	G	15	15	15	15	15	15	
9403.40.00	- Wooden furniture of a kind used in kitchens	15	G	15	15	15	15	15	15	
9403.50.00	- Wooden furniture of a kind used in bedrooms	15	H	15	15	15	15	15	15	
9403.60.00	- Other wooden furniture	15	H	15	15	15	15	15	15	
9403.70.00	- Plastic furniture	15	G	15	15	15	15	15	15	
9403.8	- Furniture of other materials, including rattan, osier, bamboo or similar materials:									
9403.81.00	- - Of bamboo or rattan	15	E	15	15	15	15	15	15	
9403.89.00	- - Other	15	E	15	15	15	15	15	15	
9403.90	- Parts:									
9403.90.10	- - Of wood	15	G	15	15	15	15	15	15	
9403.90.90	- - 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	
94.04	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED								
9404.10.00	- Mattress supports	15	E	15	15	15	15	15	
9404.2	- Mattresses:								
9404.21.00	- - Of cellular rubber or plastic, whether or not covered	15	E	15	15	15	15	15	
9404.29.00	- - Of other materials	15	E	15	15	15	15	15	
9404.30.00	- Sleeping bags	15	E	15	15	15	15	15	
9404.90.00	- 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	
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED								
9405.10	- Lamps and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:								
9405.10.10	- - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	0	0	0	0	0	
9405.10.90	- - Other	15	E	15	15	15	15	15	
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	15	C	15	15	15	15	15	
9405.30.00	- Lighting sets of a kind used for Christmas trees	15	E	15	15	15	15	15	
9405.40	- Other electric lamps and lighting fittings:								
9405.40.10	- - With mercury or sodium vapour lamps	0	A	0	0	0	0	0	
9405.40.90	- - Other	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	
9405.50	- Non-electrical lamps and lighting fittings:								
9405.50.10	- - Of base metal	15	E	15	15	15	15	15	
9405.50.90	- - - Other	15	E	15	15	15	15	15	
9405.60.00	- Illuminated signs, illuminated name-plates and similar articles	15	C	15	15	15	15	15	
9405.9	- Parts:								
9405.91.00	- - Of glass	15	E	5	5	5	5	5	
9405.92	- - Of plastic:								
9405.92.10	- - - Diffusers	5	E	5	5	5	5	5	
9405.92.90	- - - - Other	10	E	10	10	10	10	10	
9405.99.00	- - - - Other	10	E	10	10	10	10	10	
94.06	PREFABRICATED BUILDINGS								
9406.00.10	- Living quarters, not equipped, of an area not exceeding 75 m ²	15	E	15	15	15	15	15	
9406.00.20	- Greenhouses, not equipped, of an area of 1 000 m ² or more	0	A	0	0	0	0	0	
9406.00.90	- 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	
95.03	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; CARRIAGES AND WHEELCHAIRS FOR DOLLS; DOLLS; OTHER TOYS; REDUCED-SIZE ('SCALE') MODELS AND SIMILAR MODELS, FOR ENTERTAINMENT, WORKING OR NOT; PUZZLES OF ALL KINDS								
9503.00.10	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	E	15	15	15	15	15	
9503.00.2	- Dolls representing only human beings, parts and accessories thereof:								
9503.00.21	- - Dolls, whether or not dressed	15	E	15	15	15	15	15	
9503.00.22	- - Clothing, clothing accessories, footwear and headgear	15	E	15	15	15	15	15	
9503.00.29	- - Parts and other accessories	5	E	5	5	5	5	5	
9503.00.3	- Reduced-size ('scale') models and similar models for entertainment, working or not; sets or kits, and constructional toys:								
9503.00.31	- - Electric trains, including tracks, signals and other accessories therefor	15	E	15	15	15	15	15	
9503.00.32	- - Reduced-size ('scale') model assembly kits, working or not, excluding those of subheading 9503.00.31	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	
9503.00.33	- - Constructional toys	15	E	15	15	15	15	15	
9503.00.34	- - Sets or assortments	15	E	15	15	15	15	15	
9503.00.39	- - Other	15	E	15	15	15	15	15	
9503.00.4	- Toys representing animals or non-human creatures and parts thereof:								
9503.00.41	- - Stuffed toys	15	E	15	15	15	15	15	
9503.00.42	- - Plastic eyes and noses of stuffed toys	0	A	0	0	0	0	0	
9503.00.43	- - Other parts of stuffed toys	15	E	15	15	15	15	15	
9503.00.49	- - Other	15	E	15	15	15	15	15	
9503.00.50	- Toy musical instruments and apparatus	15	E	15	15	15	15	15	
9503.00.60	- Puzzles	15	E	15	15	15	15	15	
9503.00.70	- Other toys, put up in sets or outfits	15	E	15	15	15	15	15	
9503.00.80	- Other toys and models, incorporating a motor	15	E	15	15	15	15	15	
9503.00.90	- 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	
95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT								
9504.10.00	- Video games of a kind used with a television receiver	15	E	15	15	15	15	15	
9504.20	- Any kind of billiards and their accessories:								
9504.20.10	- - Billiard tables	15	E	15	15	15	15	15	
9504.20.90	- - - Other	10	E	10	10	10	10	10	
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	E	15	15	15	15	15	
9504.40.00	- Playing cards	15	C	15	15	15	15	15	
9504.90.00	- Other	15	E	15	15	15	15	15	
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS								
9505.10.00	- Articles for Christmas festivities	15	E	15	15	15	15	15	
9505.90.00	- 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	
95.06	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS								
9506.1	- Snow-skis and other snow-ski equipment:								
9506.11.00	- - Skis	10	E	10	10	10	10	10	
9506.12.00	- - Ski fastenings	10	E	10	10	10	10	10	
9506.19.00	- - Other	10	E	10	10	10	10	10	
9506.2	- Water-skis, surf-boards, sailboards and other water-sport equipment:								
9506.21.00	- - Sailboards	10	E	10	10	10	10	10	
9506.29.00	- - Other	10	E	10	10	10	10	10	
9506.3	- Golf clubs and other golf equipment:								
9506.31.00	- - Golf clubs, complete	10	E	10	10	10	10	10	
9506.32.00	- - Balls	10	E	10	10	10	10	10	
9506.39.00	- - 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		
9506.40	- Articles and equipment for table-tennis:									
9506.40.10	- - Tables	15	E	15	15	15	15	15	15	
9506.40.90	- - Other	10	E	10	10	10	10	10	10	
9506.5	- Tennis, badminton or similar rackets, whether or not strung:									
9506.51.00	- - Tennis rackets, whether or not strung	10	E	10	10	10	10	10	10	
9506.59.00	- - Other	10	E	10	10	10	10	10	10	
9506.6	- Balls, other than golf balls and table-tennis balls:									
9506.61.00	- - Tennis balls	10	E	10	10	10	10	10	10	
9506.62.00	- - Inflatable	10	E	10	10	10	10	10	10	
9506.69.00	- - Other	10	E	10	10	10	10	10	10	
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10	E	10	10	10	10	10	10	
9506.9	- Other:									
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	10	C	10	10	10	10	10	10	
9506.99.00	- - 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	
95.07	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES								
9507.10.00	- Fishing rods	10	E	10	10	10	10	10	
9507.20.00	- Fish-hooks, whether or not snelled	0	A	0	0	0	0	0	
9507.30.00	- Fishing reels	0	A	0	0	0	0	0	
9507.90.00	- Other	10	E	10	10	10	10	10	
95.08	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES								
9508.10.00	- Travelling circuses and travelling menageries	15	A	15	15	15	15	15	
9508.90.00	- 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	
96.01	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)								
9601.10.00	- Worked ivory and articles of ivory	15	A	15	15	15	15	15	
9601.90.00	- Other	15	A	15	15	15	15	15	
96.02	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN, NATURAL GUMS OR RESINS OR MODELLING PASTES AND OTHER MOULDED OR WORKED ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED								
9602.00.10	- Gelatine capsules for pharmaceutical purposes	0	A	0	0	0	0	0	
9602.00.20	- Moulded or carved paraffin	10	E	10	10	10	10	10	
9602.00.90	- 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	
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS								
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E	15	15	15	15	15	
9603.2	- Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:								
9603.21.00	- - Toothbrushes, including dental-plate brushes	15	E	15	15	15	15	15	
9603.29.00	- - Other	15	E	15	15	15	15	15	
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	15	E	5	5	5	5	5	
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	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		
9603.50	- Other brushes constituting parts of machines, appliances or vehicles:									
9603.50.10	- - Brushes constituting parts of machines or appliances	0	A	0	0	0	0	0		
9603.50.90	- - Other	5	E	5	5	5	5	5		
9603.90	- Other:									
9603.90.10	- - Brushes for eraser pencils	0	A	0	0	0	0	0		
9603.90.20	- - Brushes of man-made materials bound together in a head	15	G	15	15	15	15	15		
9603.90.90	- - Other	15	E	15	15	15	15	15		
9604.00.00	HAND SIEVES AND HAND RIDDLERS	0	A	0	0	0	0	0		
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	E	15	15	15	15	15		
96.06	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON MOULDS AND OTHER PARTS OF BUTTONS OR PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON BLANKS									
9606.10.00	- Press-fasteners and parts thereof	0	A	0	0	0	0	0		
9606.2	- Buttons:									
9606.21.00	- - Of plastic, not covered with textile material	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	
9606.22.00	- - Of base metal, not covered with textile material	5	E	5	5	5	5	5	
9606.29.00	- - Other	5	E	5	5	5	5	5	
9606.30.00	- Button moulds and other parts of buttons; button blanks	0	A	0	0	0	0	0	
96.07	SLIDE FASTENERS AND PARTS THEREOF								
9607.1	- Slide fasteners:								
9607.11.00	- - With teeth of base metal	10	E	10	10	10	10	10	
9607.19.00	- - Other	15	E	15	15	15	15	15	
9607.20.00	- Parts	0	A	0	0	0	0	0	
96.08	BALLPOINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09								
9608.10.00	- Ballpoint pens	15	E	15	15	15	15	15	
9608.20.00	- Felt-tipped and other porous-tipped pens and markers	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		
9608.3	- Fountain pens, stylograph pens and other pens:									
9608.31.00	- - Indian ink drawing pens	10	C	10	10	10	10	10		
9608.39.00	- - Other	10	E	10	10	10	10	10		
9608.40.00	- Propelling or sliding pencils	0	A	0	0	0	0	0		
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10	E	10	10	10	10	10		
9608.60.00	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	E	5	5	5	5	5		
9608.9	- Other:									
9608.91.00	- - Pen nibs and nib points	5	E	5	5	5	5	5		
9608.99	- - Other:									
9608.99.10	- - - Ballpoints for ballpoint pens	0	A	0	0	0	0	0		
9608.99.20	- - - Bodies for ballpoint pens	0	A	0	0	0	0	0		
9608.99.30	- - - Tips for felt-tipped and other porous-tipped pens or markers	0	A	0	0	0	0	0		
9608.99.90	- - - 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		
96.09	PENCILS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS									
9609.10	- Pencils:									
9609.10.10	- - With wooden sheaths	10	E	10	10	10	10	0		
9609.10.90	- - Other	10	E	10	10	10	10	0		
9609.20.00	- Leads for pencils or propelling or sliding pencils	0	A	0	0	0	0	0		
9609.90	- Other:									
9609.90.10	- - Writing or drawing chalk	10	E	10	10	10	10	0		
9609.90.90	- - Other	10	E	10	10	10	5	0		
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	E	15	15	15	15	0		
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	E	15	15	15	15	15		

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES								
9612.10	- Ribbons:								
9612.10.10	-- For printers for automatic data processing machines and similar printers	5	E	5	5	5	5	5	
9612.10.90	-- Other	15	E	15	15	15	15	15	
9612.20.00	- Ink-pads	15	E	5	5	5	5	5	
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS								
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15	C	15	15	15	15	15	
9613.20.00	- Pocket lighters, gas fuelled, refillable	15	E	15	15	15	15	15	
9613.80	- Other lighters:								
9613.80.10	- - Industrial, laboratory and similar lighters	0	A	0	0	0	0	0	
9613.80.20	- - Table lighters	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	
9613.80.90	- - Other	0	A	0	0	0	0	0	
9613.90.00	- Parts	0	A	0	0	0	0	0	
96.14	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF								
9614.00.20	- Pipes and pipe bowls	15	C	15	15	15	15	15	
9614.00.90	- Other	15	C	15	15	15	15	15	
96.15	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF								
9615.1	- Combs, hair-slides and the like:								
9615.11.00	- - Of hard rubber or plastic	15	E	15	15	15	15	15	
9615.19.00	- - Other	15	E	15	15	15	15	15	
9615.90.00	- Other	15	E	15	15	15	15	15	
96.16	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS								
9616.10.00	- Scent sprays, and mounts and heads therefor	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		
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	E	15	15	15	15	15	15	
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	10	E	10	10	10	10	10	10	
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	E	15	15	15	15	15	15	
97.01	PAINTINGS AND DRAWINGS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES									
9701.10	- Paintings and drawings:									
9701.10.10	-- Unframed	5	E	5	5	5	5	5	5	
9701.10.20	-- Framed	10	E	10	10	10	10	10	10	
9701.90	- Other:									
9701.90.10	-- Unframed	15	E	5	5	5	5	5	5	
9701.90.20	-- Framed	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	
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	E	10	10	10	10	10	
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	E	10	10	10	10	10	
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	E	5	5	5	5	5	
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	5	E	5	5	5	5	5	
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	E	10	10	10	10	10	