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**16396/11  
ADD 18**

**AMLAT 100  
PESC 1391  
WTO 389**

**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.01	NEWSPRINT, IN ROLLS OR SHEETS.				
4801.00.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	
4801.00.90	Other	0	A	5 %	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET).				
4802.10.00	Handmade paper and paperboard (sheet by sheet)	0	A	15 %	
4802.20	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard:				
4802.20.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	
4802.20.90	Other	0	A	15 %	
4802.40	Wallpaper base				
4802.40.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.40.90	Other	0	A	15 %	
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which no more than 10 % by weight of the total fibre content consists of such fibres:				
4802.54	Weighing less than 40g/m <sup>2</sup> :				
	Safety paper:				
4802.54.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	
4802.54.19	Other	10	C	15 %	
4802.54.19A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4802.54.19B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm in the unfolded state	10	E	15 %	
	Paper for books, bible paper and other printing paper, other than Bond and tablet-type paper				
4802.54.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.54.29	Other	10	C	15 %	
4802.54.29A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4802.54.29B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm in the unfolded state	10	E	15 %	
	Bond or tablet-type paper, onionskin paper, typing paper and other writing paper:				
4802.54.31	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	
4802.54.39	Other	10	C	15 %	
4802.54.39A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.54.39B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	15 %	
	Carbonising base paper:				
4802.54.41	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	0	A	FREE	
4802.54.49	Other	0	A	15 %	
	Other:				
4802.54.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	
4802.54.99	Other	10	C	10 %	
4802.54.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	10 %	
4802.54.99B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	10 %	
4802.55	Weighing 40 g/m <sup>2</sup> or more but no more than 150 g/m <sup>2</sup> , in rolls:				
4802.55.10	Safety paper (5-10)	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.55.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	-	A	FREE	
4802.55.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	-	A	FREE	
4802.55.40	Drawing paper (5-10)	-	A	FREE	
4802.55.90	Other (5-10)	-	A	FREE	
4802.56	Weighing 40 g/m <sup>2</sup> or more but no more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
4802.56.10	Safety paper (5-10)	10	C	10 %	
4802.56.10A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	10	C	10 %	
4802.56.20A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	10	C	15 %	
4802.56.30A	Exclusively Bond register paper in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.56.30B	Exclusively Bond register paper in sheets with one side of no more than 360 mm and the other side no more than 150 mm	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.56.30C	Exclusively Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying, in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.56.40	Drawing paper (5-10)	10	C	10 %	
4802.56.40A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.90	Other (5-10)	10	C	10 %	
4802.56.90A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.90B	Exclusively carbonising base paper	0	A	10 %	
4802.57	Other, weighing 40 g/m <sup>2</sup> or more but no more than 150 g/m <sup>2</sup> :				
4802.57.10	Safety paper (5-10)	10	E	10 %	
4802.57.10A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	10	E	10 %	
4802.57.20A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	10	C	15 %	
4802.57.30A	Exclusively in strips of a width not exceeding 150 mm	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.57.30B	Exclusively Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying, in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.57.30C	Exclusively Bond register paper, other than in strips of a width not exceeding 150 mm	0	A	15 %	
4802.57.40	Drawing paper (5-10)	10	E	10 %	
4802.57.40A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.90	Other (5-10)	10	E	10 %	
4802.57.90A	Exclusively carbonising base paper	0	A	10 %	
4802.57.90B	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.58	Weighing more than 150 g/m <sup>2</sup> : Safety paper:				
4802.58.11	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" x 30" or more) (5-10)	-	A	FREE	
4802.58.19	Other	10	E	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.58.19A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper:				
4802.58.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" x 30" or more) (5-10)	-	A	FREE	
4802.58.29	Other	10	E	15 %	
4802.58.29A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Bond or tablet-type typing paper and other writing paper:				
4802.58.31	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" x 30" or more) (5-10)	-	A	FREE	
4802.58.39	Other	10	E	15 %	
4802.58.39A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Other, weighing more than 150 g/m <sup>2</sup> but no more than 350 g/m <sup>2</sup> ("card"):				
4802.58.41	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (20" x 30" or more) (5-10)	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.58.49	Other	10	E	15 %	
4802.58.49A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Other:				
4802.58.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" x 30" or more) (5-10)	-	A	FREE	
4802.58.99	Other	10	E	10 %	
4802.58.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4802.58.99B	Exclusively multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m <sup>2</sup> , in strips or rolls with a width of at least 559 mm	0	A	10 %	
4802.58.99C	Exclusively carbonising base paper	0	A	10 %	
	Other papers and paperboards, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4802.61	In rolls				
4802.61.10	Safety paper (5-10)	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.61.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	-	A	FREE	
4802.61.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	-	A	FREE	
4802.61.40	Drawing paper with a weight of not more than 150 g/m <sup>2</sup> (5-10)	-	A	FREE	
4802.61.50	Other, weighing more than 150 g/m <sup>2</sup> but no more than 350 g/m <sup>2</sup> ("card") (5-10)	-	A	FREE	
4802.61.60	Carbonising base paper (5-10)	0	A	FREE	
4802.61.90	Other (5-10)	-	A	FREE	
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
4802.62.10	Security paper (5-10)	10	C	15 %	
4802.62.10A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.10B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.20	Paper for books, magazine paper and other papers for printing, excluding Bond and tablet paper (5-10)	10	C	15 %	
4802.62.20A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.62.20B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	10	C	15 %	
4802.62.30A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.30B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.62.40	Drawing paper with a weight of not more than 150 g/m <sup>2</sup> (5-10)	10	C	15 %	
4802.62.40A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.40B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.50	Other, weighing more than 150 g/m <sup>2</sup> but no more than 350 g/m <sup>2</sup> ("card") (5-10)	10	C	15 %	
4802.62.50A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.50B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.60	Carbonising base paper (5-10)	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.62.90	Other (5-10)	10	C	10 %	
4802.62.90A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.90B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.69	Other:				
4802.69.10	Security paper	10	E	15 %	
4802.69.10A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.20	Paper for books, magazine paper and other paper for printing, excluding Bond and tablet paper (5-10)	10	E	15 %	
4802.69.20A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.30	Bond or tablet paper, typing paper and other writing paper (5-10)	10	E	15 %	
4802.69.30A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.40	Drawing paper with a weight of not more than 150 g/m <sup>2</sup> (5-10)	10	E	15 %	
4802.69.40A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.69.50	Other, weighing more than 150 g/m <sup>2</sup> but no more than 350 g/m <sup>2</sup> ("card") (5-10)	10	E	15 %	
4802.69.50A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
	Carbonising base paper:				
4802.69.62	In square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	-	A	FREE	
4802.69.69	Other	0	A	15 %	
4802.69.90	Other (5-10)	10	E	10 %	
4802.69.90A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	10 %	
48.03	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.				
4803.00.10	Tissues of cellulose wadding or webs of coloured cellulose fibres, whether or not put up in rolls (5-10)	10	G	FREE	
4803.00.20	Of the kind used for toilet paper	10	G	15 %	
4803.00.90	Other	10	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 48.02 OR 48.03.				
	Kraftliner:				
4804.11	Unbleached:				
4804.11.10	Of a weight not exceeding 150 g/m <sup>2</sup>	0	A	15 %	
4804.11.90	Other	0	A	FREE	
4804.19.00	Other (5-10)	0	A	FREE	
	Sack kraft paper:				
4804.21.00	Unbleached	0	A	15 %	
4804.29.00	Other	0	A	FREE	
	Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:				
4804.31.00	Unbleached	10	E	15 %	
4804.31.00A	Only paper for wax matches	0	A	15 %	
4804.39	Other:				
4804.39.10	Bleached in rolls	-	A	FREE	
4804.39.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4804.39.90A	Only weighing no more than 100 g/m <sup>2</sup> , other than paper for wax matches	10	E	15 %	
	Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :				
4804.41.00	Unbleached	10	E	10 %	
4804.42.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	10 %	
4804.49.00	Other	0	A	10 %	
	Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:				
4804.51.00	Unbleached	0	A	10 %	
4804.52.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	5 %	
4804.59.00	Other	0	A	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.				
	Fluting paper:				
4805.11	Semi-chemical fluting paper:				
4805.11.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	0	A	FREE	
4805.11.90	Other	0	A	5 %	
4805.12	Straw fluting paper				
4805.12.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4805.12.19	Other	0	A	15 %	
4805.12.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	0	A	FREE	
4805.12.99	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.19	Other:				
4805.19.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4805.19.19	Other	0	A	15 %	
	Of a weight exceeding 150 g/m <sup>2</sup> but not exceeding 225 g/m <sup>2</sup> , other than multi-ply paper:				
	Other:				
4805.19.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4805.19.99	Other	0	A	10 %	
	Testliner (recycled liner board):				
4805.24	Of a weight not exceeding 150 g/m <sup>2</sup> :				
4805.24.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.24.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.25	Weighing more than 150 g/m <sup>2</sup> :				
4805.25.10	Multi-ply paper, with all plies bleached (5-10)	-	A	FREE	
	Of a weight exceeding 150 g/m <sup>2</sup> but not exceeding 225 g, other than multi-ply paper:				
4805.25.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	-	A	FREE	
4805.25.29	Other	0	A	15 %	
4805.25.29A	Only grey paper board weighing more than 300 g/m <sup>2</sup>	10	E	15 %	
	Other:				
4805.25.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	-	A	FREE	
4805.25.99	Other	0	A	10 %	
4805.25.99A	Only grey paper board weighing more than 300 g/m <sup>2</sup>	10	E	10 %	
4805.30	Sulphite wrapping paper				
4805.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.30.90	Other (5-10)	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.40	Filter paper and paperboard:				
4805.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.40.90	Other	0	A	10 %	
4805.50	Felt paper and paperboard:				
4805.50.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.50.90	Other	0	A	15 %	
	Other:				
4805.91	Of a weight not exceeding 150 g/m <sup>2</sup>				
4805.91.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.91.90	Other	0	A	15 %	
4805.92	Weighing more than 150 g/m <sup>2</sup> but not more than 225 g/m <sup>2</sup> :				
4805.92.10	Multi-ply paper, with all plies bleached (5-10)	0	A	FREE	
	Other, multi-ply				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.92.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.92.29	Other	0	A	10 %	
	Other:				
4805.92.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.92.99	Other	0	A	15 %	
4805.93	Weighing 225 g/m <sup>2</sup> or more:				
4805.93.10	Multi-ply paper, with all plies bleached (5-10)	0	A	FREE	
	Other:				
4805.93.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4805.93.99	Other	0	A	10 %	
4805.93.99A	Only paperboard for structures, not impregnated	5	E	10 %	
48.06	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4806.10	Vegetable parchment				
4806.10.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.10.90	Other	0	A	10 %	
4806.20	Greaseproof papers				
4806.20.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.20.90	Other	0	A	10 %	
4806.30	Tracing papers				
4806.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.30.90	Other	0	A	10 %	
4806.40	Glassine and other glazed transparent or translucent papers				
4806.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" x 30") (5-10)	0	A	FREE	
4806.40.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.07	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.				
4807.00.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	0	A	15 %	
4807.00.90	Other	-	A	FREE	
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03.				
4808.10.00	Corrugated paper and paperboard, whether or not perforated	10	E	FREE	
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.90	Other:				
4808.90.10	Creped paper	0	A	10 %	
4808.90.90	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS.				
4809.20	Self-copy paper:				
4809.20.10	Not printed (5-10)	0	A	FREE	
4809.20.20	Printed	0	A	10 %	
4809.90.00	Other (5-10)	0	A	10 %	
4809.90.00A	Only carbon or similar copying papers	5	E	10 %	
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE.				
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:				
4810.13	In rolls:				
	Of a weight not exceeding 150 g/m <sup>2</sup> :				



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.13.11	Not printed	-	A	FREE	
4810.13.19	Other	0	A	10 %	
4810.13.19A	Only printed, whether or not embossed or perforated	10	G	10 %	
4810.13.19B	Only in rolls of a width not exceeding 150 mm	10	E	10 %	
	Other:				
4810.13.91	Not printed	-	A	FREE	
4810.13.99	Other	0	A	5 %	
4810.13.99A	Only printed, whether or not embossed or perforated	10	G	5 %	
4810.13.99B	Only in rolls of a width not exceeding 150 mm	10	E	5 %	
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
	Of a weight not exceeding 150 g/m <sup>2</sup> :				
4810.14.11	Not printed (5-10)	-	A	FREE	
4810.14.19	Other	10	E	10 %	
4810.14.19A	Only metallised paper weighing 150 g/m <sup>2</sup> or less, printed, whether or not embossed or perforated	10	G	10 %	
4810.14.19B	Only metallised paper weighing 150 g/m <sup>2</sup> or less, other than printed, whether or not embossed or perforated	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.14.19C	Only "endless" paper	15	E	10 %	
4810.14.19D	Only weighing 150 g/m <sup>2</sup> or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	10 %	
	Other:				
4810.14.91	Not printed (5-10)	-	A	FREE	
4810.14.99	Other	10	E	5 %	
4810.14.99A	Only "endless" paper	15	E	5 %	
4810.14.99B	Only weighing 150 g/m <sup>2</sup> or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	5 %	
4810.19	Other:				
4810.19.10	Weighing not more than 150 g/m <sup>2</sup> (5-10)	10	E	10 %	
4810.19.10A	Only graph paper for recording apparatus	0	A	10 %	
4810.19.10B	Only metallised paper, other than that weighing 150 g/m <sup>2</sup> or less, not printed	5	E	10 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	10 %	
4810.19.10D	Only metallised paper weighing 150 g/m <sup>2</sup> or less, printed, not perforated	0	A	10 %	
4810.19.10E	Only in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, other than metallised paper	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.19.90	Other (5-10)	10	E	5 %	
4810.19.90A	Only graph paper for recording apparatus	0	A	5 %	
4810.19.90B	Only metallised paper, not printed	5	E	5 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	5 %	
4810.19.10D	Only in sheets with one side exceeding 435 mm and the other side exceeding 297 mm unfolded, other than metallised paper	0	A	5 %	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process				
4810.22	Lightweight coated paper (L.W.C.)				
4810.22.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.22.90	Other	10	E	15 %	
4810.22.90A	Only graph paper for recording apparatus	0	A	15 %	
4810.22.90B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state, unprinted	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.29	Other:				
4810.29.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.29.90	Other	10	E	15 %	
4810.29.90A	Only "endless" paper	15	E	15 %	
4810.29.90B	Only metallised paper, not printed	15	E	15 %	
4810.29.90C	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state, other than metallised	0	A	15 %	
4810.29.90D	Only graph paper for recording apparatus	0	A	15 %	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
4810.31	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less				
4810.31.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.31.90	Other	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.31.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.31.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.32	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> .				
4810.32.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.32.90	Other	10	E	15 %	
4810.32.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.32.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.39	Other:				
4810.39.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.39.90	Other	-	A	FREE	
	Other paper and paperboard:				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.92	Multi-ply:				
4810.92.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4810.92.90	Other	10	E	15 %	
4810.92.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.92.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.99	Other:				
4810.99.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30")	-	A	FREE	
4810.99.90	Other	10	E	15 %	
4810.99.90A	Only metallised paper in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4810.99.90B	Only graph paper for recording apparatus	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN SQUARED AND RECTANGLED ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 48.03, 48.09 OR 48.10.				
4811.1	Tarred, bituminised or asphalted paper and paperboard:				
4811.10.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4811.10.30	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.10.90	Other	10	E	10 %	
4811.10.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
	Gummed or adhesive paper and paperboard:				
4811.41	Self-adhesive:				
4811.41.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.41.90	Other	10	E	10 %	
4811.41.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4811.49	Other:				
4811.49.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4811.49.90	Other	10	E	10 %	
4811.49.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	10 %	
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
4811.51	Bleached, weighing more than 150 g/m <sup>2</sup> :				
4811.51.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.51.30	Other, for the manufacture of beverage containers, printed, covered on both sides with a thin transparent plastic layer, whether or not lined with a metal layer (on the side that will constitute the bottom of the container), folded or marked previously to facilitate cutting when manufacturing the individual containers	-	A	FREE	
4811.51.40	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.51.90	Other	10	G	10 %	
4811.51.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4811.51.90B	Only multi-ply, whether or not interleaved with aluminium foil, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	10	E	10 %	
4811.59	Other:				
4811.59.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.59.30	Other, for the manufacture of beverage containers, printed, covered on both sides with a thin transparent plastic layer, whether or not lined with a metal layer (on the side that will constitute the bottom of the container), folded or marked previously to facilitate cutting when manufacturing the individual containers	-	A	FREE	
4811.59.40	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.59.90	Other	10	E	5 %	
4811.59.90A	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, other than in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	10	G	5 %	
4811.59.90B	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	5 %	
4811.59.90C	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
4811.60.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (5-10)	10	G	FREE	
4811.60.90	Other (5-10)	10	G	15 %	
4811.60.90A	Only floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres				
	Impregnated, coated or covered				
4811.90.11	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	10	E	FREE	
4811.90.19	Other	10	E	15 %	
	Other impregnated:				
4811.90.21	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4811.90.23	Other unprinted (5-10)	10	E	5 %	
4811.90.23A	Only greaseproof papers, printed	10	G	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.90.29	Other	10	E	10 %	
4811.90.29A	Only greaseproof papers, printed Other, printed:	10	G	10 %	
4811.90.41	Writing paper (1-10)	10	E	10 %	
4811.90.42	Drawing paper	10	E	15 %	
4811.90.43	Packing or wrapping paper, without advertisements	10	E	5 %	
4811.90.44	Packing or wrapping paper, with advertisements	10	E	15 %	
4811.90.49	Other Other:	10	E	5 %	
4811.90.91	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" x 30") (5-10)	-	A	FREE	
4811.90.93	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.90.99	Other	10	E	5 %	
4811.90.99A	Only "endless" paper	15	E	5 %	
4811.90.99B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.	0	A	FREE	
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.				
4813.10.00	In the form of booklets or tubes	0	A	FREE	
4813.20.00	In rolls of a width not exceeding 5 cm	0	A	FREE	
4813.90	Other:				
4813.90.10	In strips or rolls of a width exceeding 15 cm, or in sheets with one side exceeding 15 cm and the other side exceeding 36 cm, unfolded (5-10)	0	A	15 %	
4813.90.20	Cut in shapes other than square or rectangular or in strips or rolls of a width not exceeding 15 cm provided that with does not correspond to that required for the mechanical production of cigarettes	0	A	15 %	
4813.90.90	Other	0	A	FREE	
48.14	WALLPAPER AND SIMILAR WALLCOVERINGS; WINDOW TRANSPARENCIES OF PAPER.				
4814.10.00	Ingrain paper	10	E	15 %	
4814.20.00	Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics (1-10)	10	E	10 %	
4814.90.00	Other	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING . 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.				
4816.20	Self-copy paper				
4816.20.10	In rolls of a width of 21 cm or more, but not more than 36 cm and a diameter in excess of 100 cm, unprinted (1-09)	0	A	FREE	
4816.20.90	Other (1-09)	0	A	15 %	
4816.90	Other:				
4816.90.10	Duplicator stencils	-	A	FREE	
4816.90.90	Other	0	A	15 %	
4816.90.90A	Only carbon (carbonic) or similar copying papers	10	E	15 %	
48.17	LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY.				
4817.10.00	Envelopes (5-10)	15	E	15 %	
4817.20.00	Letter cards, plain postcards and correspondence cards (5-10)	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4817.30.00	Boxes, bags, and similar presentations, containing an assortment of stationery for correspondence (5-10)	15	G	15 %	
48.18	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; CLEANSING TISSUES, BAD SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				
4818.10.00	Toilet paper (4-09)	15	E	10 %	
4818.20	Handkerchiefs, cleansing or facial tissues and towels:				
4818.20.10	Handkerchiefs and cleansing or facial tissues	15	E	15 %	
4818.20.20	Towel paper (4-09)	15	E	10 %	
4818.30	Tablecloths and serviettes:				
4818.30.10	Serviettes (1-10)	15	E	10 %	
4818.30.20	Tablecloths	15	E	15 %	
4818.30.30	Sets of tablecloths and serviettes	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:				
4818.40.10	Napkins, whether or not for adults (Article 80, Law 8-2010)	0	A	5 %	
4818.40.20	Sanitary towels (sanitary napkins)	15	E	15 %	
4818.40.30	Tampons	15	E	15 %	
4818.40.40	Sterilised articles for clinics and hospitals	15	E	5 %	
4818.40.90	Other	15	E	15 %	
4818.50	Articles of apparel and clothing accessories				
4818.50.10	Sterilised articles for clinics and hospitals	15	E	5 %	
4818.50.20	Bibs, neck and wrist protectors	15	E	FREE	
4818.50.90	Other	15	E	15 %	
4818.90	Other:				
4818.90.10	Sterilised paper articles for clinics and hospitals	0	A	5 %	
4818.90.90	Other	15	E	15 %	
48.19	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES. BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.				



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4819.10.00	Boxes of corrugated paper or paperboard (1-10)	15	H	10 %	
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard				
4819.20.10	Cartons for assembly as beverage containers	-	A	FREE	
4819.20.20	Folding boxes	15	G	15 %	
4819.20.90	Other	15	G	15 %	
4819.20.90A	Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil (Tetra Brik-type)	0	A	15 %	
4819.30.00	For cement and the like	10	G	15 %	
4819.30.11A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.12	For ground coffee or sugar	10	G	15 %	
4819.30.12A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.19	Other	10	G	15 %	
4819.30.19A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.20	Vacuum cleaner bags	10	G	15 %	
4819.30.90	Other	10	G	15 %	
4819.40	Other sacks and bags; cones				
4819.40.11	For cement and the like	10	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4819.40.12	For ground coffee or sugar	10	G	15 %	
4819.40.19	Other	10	G	15 %	
4819.40.20	Vacuum cleaner bags	10	G	15 %	
4819.40.90	Other (1-10)	10	G	10 %	
4819.50	Other packing containers, including record sleeves				
4819.50.10	Paper covers for clothing	10	G	15 %	
4819.50.20	Packaging for eggs	10	G	15 %	
4819.50.30	For ice cream, with a capacity of one gallon or more	10	G	FREE	
4819.50.40	Other folding containers:	10	G	15 %	
4819.50.90	Other	10	G	15 %	
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10	G	15 %	

Panama Code	Description	Base Rate CA	Category	Base Rate Panama	Observations
2007					
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD. ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.				
4820.10	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles				
4820.10.10	Registers	15	G	15 %	
4820.10.20	Account books	15	G	15 %	
4820.10.31	Continuous	15	G	15 %	
4820.10.39	Other	15	G	15 %	
4820.10.41	Blank	15	G	15 %	
4820.10.49	Other	15	G	15 %	
4820.10.50	Diaries (1-10)	15	G	10 %	
4820.10.90	Other	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4820.20	Exercise books:				
4820.20.10	School exercise books (broad lined, double-lined, for writing, squared, for music and for drawing) (1-10)	15	G	10 %	
4820.20.90	Other, including notebooks (1-10)	15	G	10 %	
4820.30	Binders (other than book covers), folders and file covers				
4820.30.10	Accordion files	15	G	15 %	
4820.30.20	Ring binders (portfolios) (1-10)	15	G	10 %	
	Other files or folders:				
4820.30.31	Of the hanging type	15	G	15 %	
4820.30.32	Presentation types, other than manila	15	G	15 %	
4820.30.39	Other (1-10)	15	G	10 %	
4820.30.40	Document covers, other than book covers (1-10)	15	G	10 %	
4820.30.90	Other	15	G	15 %	
4820.40.00	Manifold business forms and interleaved carbon sets	15	G	15 %	
4820.50.00	Albums for samples or for collections	15	E	5 %	
4820.90	Other:				
	Hard covers for books:				
4820.90.11	For account books	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4820.90.19	Other	15	E	10 %	
4820.90.90	Other	15	E	15 %	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.				
4821.10	Printed:				
4821.10.10	Labels for exercise books	15	H	15 %	
4821.10.20	Twin check labels for photographic development	15	H	FREE	
4821.10.30	Other, of types manufactured in the country	15	H	15 %	
4821.10.90	Other	15	H	10 %	
4821.90	Other:				
4821.90.10	Of types manufactured in the country	15	G	15 %	
4821.90.90	Other	15	G	10 %	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).				
4822.10.00	Of a kind used for winding textile yarn	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4822.90	Other:				
4822.90.10	For the textile industry	0	A	FREE	
4822.90.90	Other	0	A	15 %	
48.23	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				
4823.20.00	Filter paper and paperboard (2-09)	0	A	10 %	
4823.40	Rolls, sheets and dials, printed for self-recording apparatus:				
4823.40.10	For horse racing docket vending machines	0	A	5 %	
4823.40.90	Other	0	A	FREE	
	Trays, dishes, plates, cups and the like, of paper or paperboard				
4823.61.00	Of bamboo	15	E	15 %	
4823.69	Other:				
4823.69.10	Waxed paper cups, other than those of 3 to 24 ounces	15	G	10 %	
4823.69.20	Straws	15	G	15 %	
4823.69.90	Other	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4823.70	Moulded or pressed articles of paper pulp:				
4823.70.10	Moulded paper pulp containers for carrying or packing eggs	10	E	5 %	
4823.70.10A	Only moulded sheets for packing and transporting eggs	5	E	5 %	
4823.70.20	Moulds for printing	10	E	10 %	
4823.70.90	Other	10	E	15 %	
4823.70.90A	Only moulded sheets for packing and transporting eggs	5	E	15 %	
4823.90	Other:				
4823.90.10	Paper and paper board, simply cut for wrapping	10	E	15 %	
4823.90.20	Drying paper and paperboard	10	E	10 %	
4823.90.30	Clothes patterns	10	E	10 %	
4823.90.40	Washers and gaskets (packing)	10	E	FREE	
	Tubular casings:				
4823.90.51	For sausages	0	A	FREE	
4823.90.59	Other	0	A	FREE	
4823.90.60	Paperboard insoles	10	E	FREE	
4823.90.70	Letters of paper or paperboard	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4823.90.80	Packaging lids	10	E	10 %	
	Other:				
4823.90.91	Fans	10	E	10 %	
4823.90.92	Moulds for printing	10	E	10 %	
4823.90.93	Unperforated card, whether or not in strips, for punch card machines	10	E	15 %	
4823.90.94	Printed silicone paper in rolls of a width of 2cm	10	E	FREE	
4823.90.95	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.96	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.97	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4823.90.98	Gummed or adhesive paper, in strips or rolls	10	E	15 %	
4823.90.99	Other	10	E	10 %	
4823.90.99A	Only multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A	10 %	
4823.90.99B	Only electrical insulation paper	0	A	10 %	
4823.90.99C	Only "sticks" of rolled paper for confectionary	0	A	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
49.01	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.				
4901.10	In single sheets, whether or not folded				
4901.10.10	Pornographic material	0	A	FREE	
4901.10.90	Other	0	A	FREE	
4901.91.00	Dictionaries and encyclopaedias, whether or not in serial instalments thereof	0	A	FREE	
4901.99	Other:				
4901.99.10	Pornographic material	0	A	FREE	
4901.99.90	Other	0	A	FREE	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.				
4902.10	Appearing at least four times a week				
4902.10.10	Classed as educational by the Ministry of Education	0	A	FREE	
4902.10.91	Pornographic material	0	A	FREE	
4902.10.99	Other	0	A	FREE	
4902.90	Other:				
4902.90.10	Daily and weekly newspapers, other than pornographic material	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4902.90.21	Classed as educational by the Ministry of Education	0	A	FREE	
4902.90.22	Pornographic material	0	A	FREE	
4902.90.29	Other	0	A	FREE	
49.03	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS.				
4903.00.10	Drawing or colouring books	5	E	FREE	
4903.00.90	Other	5	E	FREE	
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED.	5	E	FREE	
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.				
4905.10.00	Globes	0	A	FREE	
4905.91.00	In book form	0	A	FREE	
4905.99.00	Other	0	A	FREE	
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITIZED PAPER AND CARBON COPIES OF THE FOREGOING.	5	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.				
4907.00.11	Postage stamps	0	A	10 %	
4907.00.19	Other	0	A	10 %	
4907.00.20	Envelopes, letter cards and other writing materials stamped by franking devices	15	E	10 %	
4907.00.30	Cheques, cheque books, whether or not stamped, check books other than travellers' cheques	15	E	15 %	
4907.00.41	Legal tender or issued	-	A	FREE	
4907.00.49	Other	15	E	10 %	
4907.00.49A	Only banknotes	0	A	10 %	
4907.00.51	Official lottery tickets, unissued	15	E	15 %	
4907.00.52	Official lottery tickets, in circulation	15	E	15 %	
4907.00.59	Other	15	E	10 %	
4907.00.61	Uncompleted, unissued or not legal tender	15	E	15 %	
4907.00.69	Other (securities issued or legal tender)	15	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4907.00.71	Air bills of lading	15	E	15 %	
4907.00.79	Other	15	E	15 %	
4907.00.90	Other	15	E	15 %	
49.08	TRANSFERS (DECALCOMANIAS) OF ANY KIND.				
4908.10.00	Transfers (decalcomanias), vitrifiable	0	A	15 %	
4908.90.00	Other	10	E	15 %	
49.09	PRINTED OR ILLUSTRATED POSTCARDS; CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.				
4909.00.11	With views of the Republic of Panama	15	G	10 %	
4909.00.19	Other	15	G	15 %	
4909.00.21	Intended to be completed with a written message	15	G	15 %	
4909.00.29	Other	15	G	15 %	
4909.00.30	Mass cards	15	G	15 %	
4909.00.40	Business or visiting cards	15	G	15 %	
4909.00.90	Other	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
49.10	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS.				
4910.00.11	With educational illustrations	15	E	FREE	
4910.00.19	Other	15	E	15 %	
4910.00.20	Calendars printed on material other than paper or board, other than compound or perpetual calendars	15	E	15 %	
4910.00.30	Compound or perpetual calendars	15	E	15 %	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.				
4911.10	Trade advertising material, commercial catalogues and the like:				
4911.10.11	Colour samples for paints	-	A	FREE	
4911.10.19	Other	15	G	15 %	
4911.10.19A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	
4911.10.20	Posters, flyers and other printed advertising material, for cinema films or video films	15	G	10 %	
4911.10.30	Other advertising material, commercial catalogues and the like, from foreign enterprises	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4911.10.40	Tourist material, with advertising from local firms, distributed free of charge	15	G	FREE	
4911.10.91	Colour samples for paints	15	G	FREE	
4911.10.99	Other	15	G	15 %	
4911.10.99A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	
4911.91	Pictures, designs and photographs:				
4911.91.11	Posters or flyers, other than educational material	15	E	15 %	
4911.91.12	Reproductions of famous paintings, of the kinds not produced in Panama	15	E	15 %	
4911.91.19	Other	15	E	15 %	
4911.91.20	Aerial photographs for maps and plans.	15	E	FREE	
4911.91.30	Other photographs	15	E	15 %	
4911.91.40	Posters, stickers or stamps for education	15	E	FREE	
4911.91.90	Other	15	E	15 %	
4911.99	Other:				
4911.99.10	Tickets and the like, used to maintain order in queues, whether or not in strips	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4911.99.20	Travel tickets	15	G	15 %	
4911.99.30	Paper stamps (other than for securities)	15	G	15 %	
4911.99.90	Other	15	G	15 %	
4911.99.90A	Only lottery scratch cards	0	A	15 %	
5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING.	0	A	10 %	
5002.00.00	RAW SILK (NOT THROWN).	0	A	10 %	
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK).	0	A	10 %	
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5006.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE; SILKWORM GUT.	5	C	FREE	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.				
5007.10.00	Fabrics of noil silk	10	C	FREE	
5007.20.00	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	C	FREE	
5007.90.00	Other fabrics	10	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
51.01	WOOL, NOT CARDED OR COMBED.				
5101.11.00	Shorn wool	0	A	10 %	
5101.19.00	Other	0	A	10 %	
5101.21.00	Shorn wool	0	A	10 %	
5101.29.00	Other	0	A	10 %	
5101.30.00	Carbonised	0	A	10 %	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED.				
5102.11.00	Of Kashmir (cashmere) goats	0	A	10 %	
5102.19.00	Other	0	A	10 %	
5102.20.00	Coarse animal hair	0	A	10 %	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.				
5103.10.00	Noils of wool or of fine animal hair	0	A	10 %	
5103.20.00	Other waste of wool or of fine animal hair	0	A	10 %	
5103.30.00	Waste of coarse animal hair	0	A	10 %	
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR.	0	A	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
51.05	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).				
5105.10.00	Carded wool	0	A	10 %	
5105.21.00	"Combed wool in fragments"	0	A	10 %	
5105.29.00	Other	0	A	10 %	
5105.31.00	Of Kashmir (cashmere) goats	0	A	10 %	
5105.39.00	Other	0	A	10 %	
5105.40.00	Coarse animal hair, carded or combed	0	A	10 %	
51.06	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.				
5106.10.00	Containing 85 % or more by weight of wool	15	C	15 %	
5106.20.00	Containing less than 85 % by weight of wool	15	C	15 %	
51.07	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE.				
5107.10.00	Containing 85 % or more by weight of wool	15	C	15 %	
5107.20.00	Containing less than 85 % by weight of wool	15	C	15 %	
51.08	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE.				
5108.10.00	Carded	15	C	15 %	
5108.20.00	Combed	15	C	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.				
5109.10.00	Containing 85 % or more by weight of wool or of fine animal hair	15	C	15 %	
5109.90.00	Other	15	C	15 %	
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE.	5	C	FREE	
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.				
5111.11	Weighing not more than 300 g/m2:				
5111.11.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.11.90	Other	10	E	10 %	
5111.19	Other:				
5111.19.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.19.90	Other	10	E	10 %	
5111.20	Other, mixed mainly or solely with man-made filaments				
5111.20.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5111.20.90	Other	10	E	10 %	
5111.30	Other, mixed mainly or solely with man-made staple fibres:				
5111.30.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.30.90	Other	10	E	10 %	
5111.90	Other:				
5111.90.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.90.90	Other	10	E	10 %	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR.				
5112.11.00	Weighing 200 g/m2 or less	10	E	FREE	
5112.19.00	Other	10	E	FREE	
5112.20.00	Other, mixed (mainly) or solely with man-made filaments	10	E	FREE	
5112.30.00	Other, mixed mainly or solely with man-made staple fibres:	10	E	FREE	
5112.90.00	Other	10	E	FREE	
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.	10	E	FREE	
5201.00.00	COTTON, NOT CARDED OR COMBED.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
52.02	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5202.10.00	Yarn waste	0	A	FREE	
5202.91.00	Garnetted stock	0	A	FREE	
5202.99.00	Other	0	A	FREE	
5203.00.00	COTTON, CARDED OR COMBED.	0	A	FREE	
52.04	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5204.11.00	Containing no less than 85 % cotton by weight	5	C	FREE	
5204.19.00	Other	5	C	FREE	
5204.20.00	Put up in forms or in packings of a kind sold by retail	5	C	FREE	
52.05	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.				
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5	C	FREE	
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C	FREE	
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	

Panama Code	Description	Base Rate CA	Category	Base Rate Panama	Observations
2007					
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C	FREE	
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C	FREE	
52.06	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.				
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.				
5207.10.00	Containing no less than 85 % cotton by weight	5	C	FREE	
5207.90.00	Other	5	C	FREE	
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m <sup>2</sup> .				
5208.11.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.12.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5208.13.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.19.00	Other fabrics	10	E	FREE	
5208.21.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.22.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.23.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.29.00	Other fabrics	10	E	FREE	
5208.31.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.32.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.33.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.39.00	Other fabrics	10	E	FREE	
5208.41.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.42.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.43.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.49.00	Other fabrics	10	E	FREE	
5208.51.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.52.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	10	E	FREE	
5208.59.00	Other fabrics	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
52.09	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m <sup>2</sup> .				
5209.11.00	Plain-woven	10	E	FREE	
5209.12.00	3-thread or 4-thread twill, including cross- twill	-	A	FREE	
5209.19.00	Other fabrics	10	E	FREE	
5209.21.00	Plain-woven	10	E	FREE	
5209.22.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5209.29.00	Other fabrics	10	E	FREE	
5209.31.00	Plain-woven	10	E	FREE	
5209.32.00	3-thread or 4-thread twill, including cross- twill	-	A	FREE	
5209.39.00	Other fabrics	10	E	FREE	
5209.41.00	Plain-woven	10	E	FREE	
5209.42.00	Denim	-	A	FREE	
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	-	A	FREE	
5209.49.00	Other fabrics	10	E	FREE	
5209.51.00	Plain-woven	10	E	FREE	
5209.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5209.59.00	Other fabrics	10	E	FREE	
52.10	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m <sup>2</sup> .				
5210.11.00	Plain-woven	10	E	FREE	
5210.19.00	Other fabrics	10	E	FREE	
5210.21.00	Plain-woven	10	E	FREE	
5210.29.00	Other fabrics	10	E	FREE	
5210.31.00	Plain-woven	10	E	FREE	
5210.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5210.39.00	Other fabrics	10	E	FREE	
5210.41.00	Plain-woven	10	E	FREE	
5210.49.00	Other fabrics	10	E	FREE	
5210.51.00	Plain-woven	10	E	FREE	
5210.59.00	Other fabrics	10	E	FREE	
52.11	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m <sup>2</sup> .				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5211.11.00	Plain-woven	10	E	FREE	
5211.12.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.19.00	Other fabrics	10	E	FREE	
5211.20.00	Bleached	10	E	FREE	
5211.31.00	Plain-woven	10	E	FREE	
5211.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.39.00	Other fabrics	10	E	FREE	
5211.41.00	Plain-woven	10	E	FREE	
5211.42.00	Denim	10	E	FREE	
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E	FREE	
5211.49.00	Other fabrics	10	E	FREE	
5211.51.00	Plain-woven	10	E	FREE	
5211.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.59.00	Other fabrics	10	E	FREE	
52.12	OTHER WOVEN FABRICS OF COTTON.				
5212.11.00	Unbleached	10	E	FREE	
5212.12.00	Bleached	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5212.13.00	Dyed	10	E	FREE	
5212.14.00	Of yarns of different colours	10	E	FREE	
5212.15.00	Printed	10	E	FREE	
5212.21.00	Unbleached	10	E	FREE	
5212.22.00	Bleached	10	E	FREE	
5212.23.00	Dyed	10	E	FREE	
5212.24.00	Of yarns of different colours	10	E	FREE	
5212.25.00	Printed	10	E	FREE	
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5301.10.00	Flax, raw or retted	0	A	10 %	
5301.21.00	Broken or scutched	0	A	10 %	
5301.29.00	Other	0	A	10 %	
5301.30.00	Flax tow and waste	0	A	10 %	
53.02	TRUE HEMP ( <i>CANNABIS SATIVA</i> L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5302.10.00	True hemp, raw or retted	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5302.90.00	Other	0	A	10 %	
53.03	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5303.10.00	Jute and other textile bast fibres, raw or retted	0	A	10 %	
5303.90.00	Other	0	A	10 %	
53.05	COCONUT, ALBACA (MANILA HEMP), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES INCLUDING YARN WASTE AND GARNETTED STOCK).				
5305.00.10	Textile fibres of the genus <i>Agave</i> , processed but not spun: tow and waste	0	A	FREE	
5305.00.90	Other	0	A	10 %	
53.06	FLAX YARN.				
5306.10.00	Single	5	C	10 %	
5306.20	Multiple (folded) or cabled				
5306.20.10	Not packaged or otherwise prepared for retail sale	5	C	10 %	
5306.20.90	Other	5	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5307.10.00	Single	15	C	15 %	
5307.20.00	Multiple (folded) or cabled	15	C	15 %	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN.				
5308.10.00	Coir yarn	15	C	15 %	
5308.20.00	Yarn of true hemp	5	C	10 %	
5308.90	Other:				
5308.90.11	Not put up for retail sale	5	C	10 %	
5308.90.19	Put up for retail sale	5	C	FREE	
5308.90.91	Paper yarn	15	C	15 %	
5308.90.99	Other	15	C	FREE	
53.09	WOVEN FABRICS OF FLAX.				
5309.11.00	Unbleached or bleached	10	C	FREE	
5309.19.00	Other	15	C	FREE	
5309.21.00	Unbleached or bleached	10	C	FREE	
5309.29.00	Other	10	C	FREE	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
53.10	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5310.10.00	Unbleached	10	C	FREE	
5310.90.00	Other	10	C	FREE	
53.11	YARN OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN.				
5311.00.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	C	FREE	
5311.00.91	Of ramie	10	C	FREE	
5311.00.92	Of hemp	10	C	FREE	
5311.00.93	Of rattan; of palm; of straw	10	C	15 %	
5311.00.99	Other	10	C	FREE	