



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 21 May 2012
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**Interinstitutional File:
2011/0293 (NLE)**

**16396/11
ADD 8**

**AMLAT 100
PESC 1391
WTO 389**

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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

Schedule of the Republics of the CA Party

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 01.01 | LIVE HORSES, ASSES, MULES AND HINNIES: | | | | | | | | | |
| 0101.10 | - Pure-bred breeding animals: | | | | | | | | | |
| 0101.10.10 | -- Horses | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0101.10.90 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0101.90.00 | - Other | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 01.02 | LIVE BOVINE ANIMALS | | | | | | | | | |
| 0102.10.00 | - Pure-bred breeding animals | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0102.90.00 | - Other | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 01.03 | LIVE SWINE ANIMALS | | | | | | | | | |
| 0103.10.00 | - Pure-bred breeding animals | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0103.9 | - Other: | | | | | | | | | |
| 0103.91.00 | -- Weighing less than 50 kg | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0103.92.00 | -- Weighing 50 kg or more | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 01.04 | LIVE SHEEP AND GOATS | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 0104.10 | - Sheep: | | | | | | | | | |
| 0104.10.10 | -- Pure-bred breeding animals | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0104.10.90 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0104.20 | - Goats: | | | | | | | | | |
| 0104.20.10 | -- Pure-bred breeding animals | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0104.20.90 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 01.05 | LIVE POULTRY OF THE DOMESTIC SPECIES, COCKS, CHICKENS, DUCKS, GEESE, TURKEYS (GALLOPAVUS) AND GUINEA FOWLS | | | | | | | | | |
| 0105.1 | - Weighing 185 g or less: | | | | | | | | | |
| 0105.11.00 | -- Fowls of the species <i>Gallus domesticus</i> | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0105.12.00 | -- Turkeys (gallopavus) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0105.19.00 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0105.9 | - Other: | | | | | | | | | |
| 0105.94.00 | -- Fowls of the species <i>Gallus domesticus</i> | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0105.99.00 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 01.06 | OTHER LIVE ANIMALS | | | | | | | | | |
| 0106.1 | - Mammals: | | | | | | | | | |
| 0106.11.00 | -- Primates | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0106.12.00 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 0106.19.00 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 0106.20.00 | - Reptiles (including snakes and sea turtles) | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 0106.3 | - Birds: | | | | | | | | |
| 0106.31.00 | -- Birds of prey | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 0106.32.00 | -- Psittaciformes (including parrots, parakeets, cockatoos and other macaws) | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 0106.39.00 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 0106.90 | - Other: | | | | | | | | |
| 0106.90.10 | -- Bees, whether or not in hives, boxes or the like containers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0106.90.90 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 02.01 | MEAT OF BOVINE ANIMALS, FRESH OR CHILLED | | | | | | | | |
| 0201.10.00 | - In carcasses or half-carcasses | - | F | 15 | 30 | 15 | 15 | 30 | |
| 0201.20.00 | - Other cuts with bone in | - | F | 15 | 30 | 15 | 15 | 30 | |
| 0201.30.00 | - Boneless | - | F | 15 | 30 | 15 | 15 | 30 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 02.02 | MEAT OF BOVINE ANIMALS, FROZEN | | | | | | | | | |
| 0202.10.00 | - In carcasses or half-carcasses | - | F | 15 | 30 | 15 | 15 | 30 | | |
| 0202.20.00 | - Other cuts with bone in | - | F | 15 | 30 | 15 | 15 | 30 | | |
| 0202.30.00 | - Boneless | - | F | 15 | 30 | 15 | 15 | 30 | | |
| 02.03 | MEAT OF SWINE, FRESH, CHILLED OR FROZEN | | | | | | | | | |
| 0203.1 | - Fresh or chilled: | | | | | | | | | |
| 0203.11.00 | - - In carcasses or half-carcasses | - | F | 45 | 40 | 15 | 15 | 15 | | |
| 0203.12.00 | - - Hams, shoulders and cuts thereof, with bone in | - | F | 45 | 40 | 15 | 15 | 15 | | |
| 0203.19.00 | - - Other | - | F | 45 | 40 | 15 | 15 | 15 | | |
| 0203.2 | - Frozen: | | | | | | | | | |
| 0203.21.00 | - - In carcasses or half-carcasses | - | F | 45 | 40 | 15 | 15 | 15 | | |
| 0203.22.00 | - - Hams, shoulders and cuts thereof, with bone in | - | F | 45 | 40 | 15 | 15 | 15 | | |
| 0203.29.00 | - - Other | - | F | 45 | 40 | 15 | 15 | 15 | | |
| 02.04 | MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN | | | | | | | | | |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 0204.2 | - Other meat of sheep, fresh or chilled: | | | | | | | | | |
| 0204.21.00 | - - In carcasses or half-carcasses | 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 | |
| 0204.22.00 | -- Other cuts with bone in | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0204.23.00 | -- Boneless | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0204.4 | - Other meat of sheep, frozen: | | | | | | | | |
| 0204.41.00 | -- In carcasses or half-carcasses | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0204.42.00 | -- Other cuts with bone in | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0204.43.00 | -- Boneless | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0204.50.00 | - Meat of goats | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0205.00.00 | MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 02.06 | EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN | | | | | | | | |
| 0206.10.00 | - Of bovine animals, fresh or chilled | - | F | 0 | 15 | 15 | 15 | 15 | |
| 0206.2 | - Of bovine animals, frozen: | | | | | | | | |
| 0206.21.00 | -- Tongues | - | F | 0 | 10 | 10 | 10 | 10 | |
| 0206.22.00 | -- Livers | - | F | 0 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0206.29.00 | -- Other | - | F | 0 | 10 | 10 | 10 | 10 | |
| 0206.30 | - Of swine, fresh or chilled: | | | | | | | | |
| 0206.30.10 | -- Skin | - | F | 5 | 40 | 5 | 5 | 5 | |
| 0206.30.90 | -- Other | - | F | 45 | 40 | 15 | 15 | 5 | |
| 0206.4 | - Of swine, frozen: | | | | | | | | |
| 0206.41.00 | -- Livers | - | F | 0 | 40 | 15 | 15 | 5 | |
| 0206.49 | -- Other: | | | | | | | | |
| 0206.49.10 | --- Skin | - | F | 5 | 40 | 5 | 5 | 5 | |
| 0206.49.90 | --- Other | - | F | 45 | 40 | 15 | 15 | 5 | |
| 0206.80.00 | - Other, fresh or chilled | 40 | E | 0 | 40 | 15 | 15 | 5 | |
| 0206.90.00 | - Other, frozen | 40 | E | 0 | 40 | 15 | 15 | 5 | |
| 02.07 | MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN | | | | | | | | |
| 0207.1 | - Of fowls of the species <i>Gallus domesticus</i> : | | | | | | | | |
| 0207.11.00 | -- Not cut in pieces, fresh or chilled | - | F | 40 | 35 | 15 | 35 | 35 | |
| 0207.12.00 | -- Not cut in pieces, frozen | - | F | 40 | 35 | 15 | 35 | 35 | |
| 0207.13 | -- Cuts and offal, fresh or chilled: | | | | | | | | |
| 0207.13.10 | --- In paste form, mechanically boned | - | F | 35 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0207.13.9 | --- Other: | | | | | | | | |
| 0207.13.91 | ---- Breasts | - | F | 40 | 35 | 15 | 35 | 35 | |
| 0207.13.92 | ---- Wings | - | F | 150 | 35 | 15 | 35 | 35 | |
| 0207.13.93 | ---- Legs, thighs, whether or not joined | - | F | 150 | 164 | 15 | 164 | 164 | |
| 0207.13.94 | ---- Pieces including legs and thighs, whether or not joined | - | F | 150 | 164 | 15 | 164 | 164 | |
| 0207.13.99 | ---- Other | - | F | 150 | 35 | 15 | 35 | 35 | |
| 0207.14 | -- Cuts and offal, frozen: | | | | | | | | |
| 0207.14.10 | --- In paste form, mechanically boned | - | F | 35 | 5 | 5 | 5 | 5 | |
| 0207.14.9 | --- Other: | | | | | | | | |
| 0207.14.91 | ---- Breasts | - | F | 40 | 35 | 15 | 35 | 35 | |
| 0207.14.92 | ---- Wings | - | F | 150 | 35 | 15 | 35 | 35 | |
| 0207.14.93 | ---- Legs, thighs, whether or not joined | - | F | 150 | 164 | 15 | 164 | 164 | |
| 0207.14.94 | ---- Pieces including legs and thighs, whether or not joined | - | F | 150 | 164 | 15 | 164 | 164 | |
| 0207.14.99 | ---- Other | - | F | 150 | 35 | 15 | 35 | 35 | |
| 0207.2 | - Of turkeys: | | | | | | | | |
| 0207.24.00 | -- Not cut in pieces, fresh or chilled | - | F | 40 | 35 | 15 | 35 | 35 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0207.25.00 | -- Not cut in pieces, frozen | - | F | 40 | 35 | 15 | 35 | 35 | |
| 0207.26 | -- Cuts and offal, fresh or chilled: | | | | | | | | |
| 0207.26.10 | --- In paste form, mechanically boned | - | F | 35 | 5 | 5 | 5 | 5 | |
| 0207.26.90 | --- Other | - | F | 150 | 35 | 15 | 35 | 35 | |
| 0207.27 | -- Cuts and offal, frozen: | | | | | | | | |
| 0207.27.10 | --- In paste form, mechanically boned | - | F | 35 | 5 | 5 | 5 | 5 | |
| 0207.27.90 | --- Other | - | F | 40 | 35 | 15 | 35 | 35 | |
| 0207.3 | - Of ducks, geese or guinea fowls: | | | | | | | | |
| 0207.32.00 | -- Not cut in pieces, fresh or chilled | - | F | 40 | 15 | 15 | 15 | 15 | |
| 0207.33.00 | -- Not cut in pieces, frozen | - | F | 15 | 15 | 15 | 15 | 15 | |
| 0207.34.00 | -- Fatty livers, fresh or chilled | - | F | 15 | 15 | 15 | 15 | 15 | |
| 0207.35 | -- Other, fresh or chilled: | | | | | | | | |
| 0207.35.10 | --- In paste form, mechanically boned | - | F | 35 | 5 | 5 | 5 | 5 | |
| 0207.35.90 | --- Other | - | F | 150 | 15 | 15 | 15 | 15 | |
| 0207.36 | -- Other, frozen: | | | | | | | | |
| 0207.36.10 | --- In paste form, mechanically boned | - | F | 35 | 5 | 5 | 5 | 5 | |
| 0207.36.90 | --- Other | - | F | 40 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 02.08 | OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN | | | | | | | | | |
| 0208.10.00 | - Of rabbits or hares | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 0208.30.00 | - Of primates | 15 | A | 15 | 15 | 15 | 15 | 15 | | |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 15 | A | 15 | 15 | 15 | 15 | 15 | | |
| 0208.50.00 | - Of reptiles (including snakes and sea turtles) | 15 | A | 15 | 15 | 15 | 15 | 15 | | |
| 0208.90 | - Other: | | | | | | | | | |
| 0208.90.10 | -- Frogs' legs | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 0208.90.90 | -- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | | |
| 02.09 | PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED | | | | | | | | | |
| 0209.00.10 | - Bacon | - | F | 5 | 40 | 15 | 15 | 15 | | |
| 0209.00.20 | - Pig fat | - | F | 5 | 5 | 5 | 5 | 5 | | |
| 0209.00.30 | - Poultry fat | - | F | 15 | 15 | 15 | 15 | 15 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 02.10 | MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL | | | | | | | | | |
| 0210.1 | - Meat of swine: | | | | | | | | | |
| 0210.11.00 | -- Hams, shoulders and cuts thereof, with bone in | 45 | Q | 45 | 40 | 15 | 15 | 15 | | See paragraph 3 of Appendix 1 to Annex I |
| 0210.12.00 | -- Bellies (streaky) and cuts thereof | 45 | Q | 45 | 40 | 15 | 15 | 15 | | See paragraph 3 of Appendix 1 to Annex I |
| 0210.19.00 | -- Other | 70 | Q | 5 | 40 | 15 | 15 | 15 | | See paragraph 3 of Appendix 1 to Annex I |
| 0210.20.00 | - Meat of bovine animals | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 0210.9 | - Other, including edible flours and meals of meat or meat offal: | | | | | | | | | |
| 0210.91.00 | -- Of primates | 10 | A | 10 | 10 | 10 | 10 | 10 | | |
| 0210.92.00 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia). | 10 | A | 10 | 10 | 10 | 10 | 10 | | |
| 0210.93.00 | -- Of reptiles (including snakes and sea turtles) | 10 | A | 10 | 10 | 10 | 10 | 10 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0210.99 | -- Other: | | | | | | | | |
| 0210.99.10 | --- Poultry livers, salted or in brine | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0210.99.20 | --- Poultry livers, dried or smoked | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0210.99.30 | --- Flours and meals of meat or meat offal | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0210.99.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 03.01 | LIVE FISH | | | | | | | | |
| 0301.10.00 | - Ornamental fish | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0301.9 | - Other live fish: | | | | | | | | |
| 0301.91 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): | | | | | | | | |
| 0301.91.10 | --- Fry for restocking | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0301.91.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0301.92 | -- Eels (<i>Anguilla</i> spp.): | | | | | | | | |
| 0301.92.10 | --- Fry for restocking | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0301.92.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0301.93 | -- Carp: | | | | | | | | |
| 0301.93.10 | --- Fry for restocking | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 0301.93.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0301.94.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0301.95.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0301.99 | -- Other: | | | | | | | | |
| 0301.99.10 | --- Fry for restocking | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0301.99.9 | --- Other: | | | | | | | | |
| 0301.99.91 | ---- Tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0301.99.99 | ---- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 03.02 | FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04 | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0302.1 | - Salmonidae, excluding livers and roes: | | | | | | | | |
| 0302.11.00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.12.00 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0302.19.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0302.2 | - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | | | | | | |
| 0302.21.00 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0302.22.00 | -- Plaice (<i>Pleuronectes platessa</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0302.23.00 | -- Sole (<i>Solea</i> spp.) | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 0302.29.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0302.3 | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
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| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 0302.31.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.32.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.33.00 | -- Skipjack or stripe-bellied bonito | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.34.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.35.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.36.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.39.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.40.00 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0302.50.00 | - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0302.6 | - Other fish, excluding livers and roes: | | | | | | | | | |
| 0302.61.00 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0302.62.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0302.63.00 | -- Coalfish (<i>Pollachius virens</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0302.64.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | 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 | |
| 0302.65.00 | -- Dogfish and other sharks | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0302.66.00 | -- Eels (<i>Anguilla</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0302.67.00 | -- Swordfish (<i>Xiphias gladius</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.68.00 | -- Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69 | -- Other: | | | | | | | | |
| 0302.69.20 | --- Snappers (<i>Lutjanus</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69.30 | --- Dolphin fish (<i>Coryphaena hippurus</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69.40 | --- Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69.50 | --- Croakers (<i>Sciaena</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69.60 | --- Spearfishes (<i>Makaria</i> spp., <i>Tetrapturus</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69.70 | --- Tilapias (<i>Tilapia</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69.80 | --- Dusky sea-perch (<i>Epinephelus guaza</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.69.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0302.70.00 | - Livers and roes | 15 | E | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 03.03 | FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304 | | | | | | | | | |
| 0303.1 | - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes: | | | | | | | | | |
| 0303.11.00 | -- Red salmon (<i>Oncorhynchus nerka</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0303.19.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0303.2 | - Other salmonidae, excluding livers and roes: | | | | | | | | | |
| 0303.21.00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0303.22.00 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho Hucho</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0303.29.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0303.3 | - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | | | | | | | |
| 0303.31.00 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 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 | |
| 0303.32.00 | -- Plaice (<i>Pleuronectes platessa</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.33.00 | -- Sole (<i>Solea</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.39.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.4 | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | | | | | | |
| 0303.41.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.42.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.43.00 | -- Skipjack or stripe-bellied bonito | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.44.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.45.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.46.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.49.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.5 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes: | | | | | | | | |
| 0303.51.00 | -- Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.52.00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | 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 | |
| 0303.6 | - Swordfish (<i>Xiphias gladius</i>), Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.), excluding livers and roes: | | | | | | | | |
| 0303.61.00 | -- Swordfish (<i>Xiphias gladius</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.62.00 | -- Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.7 | - Other fish, excluding livers and roes: | | | | | | | | |
| 0303.71.00 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) and sprats (<i>Sprattus sprattus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.72.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.73.00 | -- Coalfish (<i>Pollachius virens</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.74.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0303.75.00 | -- Dogfish and other sharks | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.76.00 | -- Eels (<i>Anguilla</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.77.00 | -- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0303.78.00 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.79.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0303.80.00 | - Livers and roes | 15 | E | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 03.04 | FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN | | | | | | | | | |
| 0304.1 | - Fresh or chilled: | | | | | | | | | |
| 0304.11.00 | -- Swordfish (<i>Xiphias gladius</i>) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.12.00 | -- Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.19.00 | -- Other | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.2 | - Frozen fillets: | | | | | | | | | |
| 0304.21.00 | -- Swordfish (<i>Xiphias gladius</i>) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.22.00 | -- Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.29 | -- Other: | | | | | | | | | |
| 0304.29.10 | --- Snappers (<i>Lutjanus</i> spp.) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.29.20 | --- Dolphin fish (<i>Coryphaena hippurus</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.29.30 | --- Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.29.40 | --- Croakers (<i>Sciaena</i> spp.) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.29.50 | --- Spearfishes (<i>Makaria</i> spp., <i>Tetrapturus</i> spp.) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0304.29.60 | --- Tilapias (<i>Tilapia</i> spp.) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0304.29.70 | - - - Dusky sea-perch (<i>Epinephelus guaza</i>) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 |
| 0304.29.90 | - - - Other | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 |
| 0304.9 | - Other: | | | | | | | | |
| 0304.91.00 | - - Swordfish (<i>Xiphias gladius</i>) | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 |
| 0304.92.00 | - - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 |
| 0304.99.00 | - - Other | 15 | G | 15 | 15 | 15 | 15 | 15 | 15 |
| 03.05 | FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION | | | | | | | | |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0305.20.00 | - Fish livers and roes, dried, smoked, salted or in brine | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 |
| 0305.30.00 | - Fish fillets, dried, salted or in brine, but not smoked | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 |
| 0305.4 | - Smoked fish, including fillets: | | | | | | | | |
| 0305.41.00 | - - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0305.42.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0305.49.00 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0305.5 | - Dried fish, whether or not salted but not smoked: | | | | | | | | |
| 0305.51.00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0305.59.00 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0305.6 | - Fish, salted but not dried or smoked and fish in brine: | | | | | | | | |
| 0305.61.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0305.62.00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0305.63.00 | -- Anchovies (<i>Engraulis</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0305.69.00 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 03.06 | CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0306.1 | - Frozen: | | | | | | | | |
| 0306.11 | -- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.) | | | | | | | | |
| 0306.11.1 | --- Unshelled: | | | | | | | | |
| 0306.11.11 | ---- Whole | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.11.12 | ---- Heads | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.11.13 | ---- Tails | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.11.20 | --- Shelled | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.12.00 | -- Lobsters (<i>Homarus</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.13 | -- Shrimps, prawns, and other decapoda natantia: | | | | | | | | |
| 0306.13.1 | --- Shrimps: | | | | | | | | |
| 0306.13.11 | ---- Cultivated | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.13.19 | ---- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.13.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.14.00 | -- Crabs (excluding <i>Macrura</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.19.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | 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 | |
| 0306.2 | - Not frozen: | | | | | | | | |
| 0306.21.00 | -- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.22.00 | -- Lobsters (<i>Homarus</i> spp.) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.23 | -- Shrimps, prawns and other decapoda natantia: | | | | | | | | |
| 0306.23.10 | --- Fry for restocking | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0306.23.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.24.00 | -- Crabs (excluding macrura) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.29 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | | | | | | | | |
| 0306.29.10 | --- Flours, meals and pellets | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0306.29.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 03.07 | MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0307.10.00 | - Oysters | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.2 | - Scallops, queen scallops and other molluscs of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : | | | | | | | | |
| 0307.21.00 | -- Live, fresh or chilled | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.29.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.3 | - Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.): | | | | | | | | |
| 0307.31.00 | -- Live, fresh or chilled | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.39.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.4 | - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i>) and bobtail squid (<i>Teuthida</i> spp.); squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Teuthoideuthis</i> spp.): | | | | | | | | |
| 0307.41.00 | -- Live, fresh or chilled | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.49 | -- Other: | | | | | | | | |
| 0307.49.10 | --- Frozen squid in packings of more than 3 kg | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0307.49.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.5 | - Octopus (<i>Octopus</i> spp.): | | | | | | | | |
| 0307.51.00 | -- Live, fresh or chilled | 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 | |
| 0307.59.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.60.00 | - Snails, other than sea snails | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.9 | - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | | | | | | | | |
| 0307.91.00 | -- Live, fresh or chilled | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0307.99.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 04.01 | MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | | | | | | | | |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1 % | - | F | 65 | 40 | 15 | 35 | 15 | |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1 % but not exceeding 6 % | - | F | 65 | 40 | 15 | 35 | 15 | |
| 0401.30.00 | - Of a fat content, by weight, exceeding 6 % | - | F | 65 | 40 | 15 | 35 | 15 | |
| 04.02 | MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | | | | | | | | |
| 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 % | - | Q | 65 | 20 | 15 | 15 | 60 | See paragraph 4 of Appendix 1 to Annex I |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|--|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 0402.2 | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %: | | | | | | | | | |
| 0402.21 | -- Not containing added sugar or other sweetening matter: | | | | | | | | | |
| 0402.21.1 | --- Semi-skimmed milk (of a fat content, by weight, of less than 26 %): | | | | | | | | | |
| 0402.21.11 | ---- In containers of a net content of less than 3 kg | - | Q | 65 | 15 | 15 | 20 | 60 | See paragraph 4 of Appendix 1 to Annex I | |
| 0402.21.12 | ---- In containers of a net content of 3 kg or more | - | Q | 65 | 20 | 15 | 20 | 60 | See paragraph 4 of Appendix 1 to Annex I | |
| 0402.21.2 | --- Whole milk (of a fat content, by weight, of 26 % or more): | | | | | | | | | |
| 0402.21.21 | ---- In containers of a net content of less than 5 kg | - | Q | 65 | 15 | 15 | 15 | 60 | See paragraph 4 of Appendix 1 to Annex I | |
| 0402.21.22 | ---- In containers of a net content of 5 kg or more | - | Q | 65 | 15 | 15 | 15 | 60 | See paragraph 4 of Appendix 1 to Annex I | |
| 0402.29.00 | -- Other | - | Q | 65 | 15 | 15 | 25 | 60 | See paragraph 4 of Appendix 1 to Annex I | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|---|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 0402.9 | - Other: | | | | | | | | | |
| 0402.91 | -- Not containing added sugar or other sweetening matter: | | | | | | | | | |
| 0402.91.10 | --- Evaporated milk | 155 | C | 10 | 10 | 10 | 10 | 10 | 10 | Except Panama See paragraph 5 of the General Notes to the Schedule of the Republics of the CA Party |
| 0402.91.20 | --- Cream | - | F | 65 | 20 | 15 | 20 | 20 | 40 | |
| 0402.91.90 | --- Other | - | F | 65 | 20 | 15 | 20 | 20 | 15 | |
| 0402.99 | -- Other: | | | | | | | | | |
| 0402.99.10 | --- Condensed milk | 155 | C | 10 | 10 | 10 | 10 | 10 | 10 | Except Panama See paragraph 5 of the General Notes to the Schedule of the Republics of the CA Party |
| 0402.99.90 | --- Other | - | F | 65 | 20 | 15 | 20 | 20 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 04.03 | BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, OTHER FRUITS, OR COCOA | | | | | | | | |
| 0403.10.00 | - Yogurt | - | F | 65 | 40 | 15 | 35 | 40 | |
| 0403.90 | - Other: | | | | | | | | |
| 0403.90.10 | -- Buttermilk | - | F | 65 | 40 | 15 | 35 | 15 | |
| 0403.90.90 | -- Other | - | F | 65 | 40 | 15 | 35 | 15 | |
| 04.04 | WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | |
| 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0404.90.00 | - Other | 10 | Q | 10 | 10 | 10 | 10 | 10 | See paragraph 5 of Appendix I to Annex I |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 04049000A | Only: lactose-free milk | - | F | 10 | 10 | 10 | 10 | 10 | |
| 04.05 | BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS | | | | | | | | |
| 0405.10.00 | - Butter | - | F | 65 | 30 | 15 | 20 | 40 | |
| 0405.20.00 | - Dairy spreads | - | F | 65 | 30 | 15 | 20 | 15 | |
| 0405.90 | - Other: | | | | | | | | |
| 0405.90.10 | -- Butter oil | - | F | 5 | 5 | 5 | 5 | 5 | |
| 0405.90.90 | -- Other | - | F | 65 | 20 | 15 | 20 | 15 | |
| 04.06 | CHEESE AND CURD | | | | | | | | |
| 0406.10.00 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd | - | F | 65 | 40 | 15 | 20 | 40 | |
| 0406.20 | - Grated or powdered cheese, of all kinds: | | | | | | | | |
| 0406.20.10 | -- Cheddar type, dried | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0406.20.90 | -- Other | - | Q | 35 | 40 | 15 | 35 | 35 | See paragraph 6 of Appendix I to Annex I |
| 0406.30.00 | - Processed cheese, not grated or powdered | - | Q | 65 | 40 | 15 | 35 | 40 | See paragraph 6 of Appendix I to Annex I |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0406.90 | - Other cheese: | | | | | | | | |
| 0406.90.10 | - - Mozzarella type | - | Q | 50 | 40 | 15 | 15 | 40 | See paragraph 6 of Appendix 1 to Annex I |
| 0406.90.20 | - - Cheddar type, in blocks or slabs | - | Q | 50 | 40 | 15 | 35 | 5 | See paragraph 6 of Appendix 1 to Annex I |
| 0406.90.90 | - - Other | - | Q | 50 | 40 | 15 | 15 | 40 | See paragraph 6 of Appendix 1 to Annex I |
| 04.07 | BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED | | | | | | | | |
| 0407.00.10 | - Fertilised eggs for breeding | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0407.00.20 | - Ostrich eggs | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 0407.00.90 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 04.08 | BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0408.1 | - Egg yolks: | | | | | | | | |
| 0408.11.00 | -- Dried | - | F | 10 | 10 | 10 | 10 | 10 | |
| 0408.19.00 | -- Other | - | F | 10 | 10 | 10 | 10 | 10 | |
| 0408.9 | - Other: | | | | | | | | |
| 0408.91.00 | -- Dried | - | F | 10 | 10 | 10 | 10 | 10 | |
| 0408.99.00 | -- Other | - | F | 10 | 10 | 10 | 10 | 10 | |
| 0409.00.00 | NATURAL HONEY | - | F | 15 | 15 | 15 | 15 | 15 | |
| 0410.00.00 | EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0501.00.00 | UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 05.02 | PIGS', HOGS' OR BOARS' BRISTLES; BADGER HAIR AND OTHER BRUSH-MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR | | | | | | | | |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and waste thereof | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0502.90.00 | - Other | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 05.04 | GUTS, BLADDERS AND STOMACHS OF ANIMALS, OTHER THAN FISH, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0504.00.10 | - Of bovine | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 0504.00.20 | - Of swine, sheep or lamb | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 0504.00.90 | - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 05.05 | SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT CUT TO SHAPE) AND DOWN, UNWORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS | | | | | | | | |
| 0505.10.00 | - Feathers of a kind used for stuffing; down | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 0505.90.00 | - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 05.06 | BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE FROM SUCH MATERIALS | | | | | | | | |
| 0506.10.00 | - Ossein and bones treated with acid | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 0506.90.00 | - Other | 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 | |
| 05.07 | IVORY, TORTOISE-SHELL, WHALEBONE AND HAIR OF MARINE MAMMALS, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS | | | | | | | | |
| 0507.10.00 | - Ivory; ivory powder and waste | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 0507.90.00 | - Other | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 0508.00.00 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 0510.00.00 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 05.11 | ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0511.10.00 | - Bovine semen | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0511.9 | - Other: | | | | | | | | |
| 0511.91 | -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: | | | | | | | | |
| 0511.91.10 | --- Roes and milt | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0511.91.90 | --- Other | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 0511.99 | -- Other: | | | | | | | | |
| 0511.99.10 | --- Fertilised eggs | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0511.99.20 | --- Natural sponges of animal origin | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 0511.99.90 | --- Other | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 06.01 | BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS, OTHER THAN ROOTS OF HEADING 12.12 | | | | | | | | |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | 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 | | |
| 06.02 | OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN | | | | | | | | | |
| 0602.10.00 | - Unrooted cuttings and slips | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0602.20 | - Trees, shrubs and bushes, of kinds which bear edible fruit or nuts, grafted or not: | | | | | | | | | |
| 0602.20.10 | -- Seedlings | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0602.20.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0602.40.00 | - Roses, grafted or not | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0602.90 | - Other: | | | | | | | | | |
| 0602.90.10 | -- Young vegetable or tobacco plants | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 0602.90.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06.03 | CUT FLOWERS AND FLOWER BUDDS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED | | | | | | | | | |
| 0603.1 | - Fresh: | | | | | | | | | |
| 0603.11.00 | -- Roses | 15 | A | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0603.12.00 | -- Carnations | 15 | A | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|------------------------------|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0603.13.00 | -- Orchids | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.14.00 | -- Chrysanthemums | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19 | -- Other: | | | | | | | | |
| 0603.19.10 | --- Ginger lilies | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.20 | --- Bird-of-paradise flowers | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.30 | --- Calla lilies | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.40 | --- Lilies | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.50 | --- Sysophilia | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.60 | --- Gerberas | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.70 | --- Statice | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.80 | --- Astromerias | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.9 | --- Other: | | | | | | | | |
| 0603.19.91 | ---- Agapanthus | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.92 | ---- Gladioli | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.93 | ---- Anthurium flowers | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.94 | ---- Heliconias | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.19.99 | ---- 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 | |
| 0603.90 | - Other: | | | | | | | | |
| 0603.90.10 | -- Flower arrangements | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0603.90.90 | -- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 06.04 | FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED | | | | | | | | |
| 0604.10.00 | - Mosses and lichens | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0604.9 | - Other: | | | | | | | | |
| 0604.91 | -- Fresh: | | | | | | | | |
| 0604.91.10 | --- Arrangements | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0604.91.90 | --- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0604.99 | -- Other: | | | | | | | | |
| 0604.99.10 | --- Arrangements | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0604.99.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 07.01 | POTATOES, FRESH OR CHILLED | | | | | | | | |
| 0701.10.00 | - For sowing | 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 | |
| 0701.90.00 | - Other | - | F | 45 | 15 | 15 | 15 | 15 | |
| 0702.00.00 | TOMATOES, FRESH OR CHILLED | - | F | 15 | 15 | 15 | 15 | 15 | |
| 07.03 | ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED | | | | | | | | |
| 0703.10 | - Onions and shallots: | | | | | | | | |
| 0703.10.1 | -- Onions: | | | | | | | | |
| 0703.10.11 | --- Yellow | - | F | 45 | 15 | 15 | 15 | 15 | |
| 0703.10.12 | --- White | - | F | 45 | 15 | 15 | 15 | 15 | |
| 0703.10.13 | --- Red | - | F | 45 | 15 | 15 | 15 | 15 | |
| 0703.10.19 | --- Other | - | F | 45 | 15 | 15 | 15 | 15 | |
| 0703.10.20 | -- Shallots | - | F | 35 | 15 | 15 | 15 | 15 | |
| 0703.20.00 | - Garlic | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0703.90.00 | - Leeks and other alliaceous vegetables | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 07.04 | CABBAGE, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED | | | | | | | | |
| 0704.10.00 | - Cauliflowers and headed broccoli | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0704.20.00 | - Brussels sprouts | 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 | |
| 0704.90.00 | - Other | 30 | E | 15 | 15 | 15 | 15 | 15 | |
| 07.05 | LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM</i> SPP.), FRESH OR CHILLED | | | | | | | | |
| 0705.1 | - Lettuce: | | | | | | | | |
| 0705.11.00 | -- Cabbage lettuce (head lettuce) | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0705.19.00 | -- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0705.2 | - Chicory | | | | | | | | |
| 0705.21.00 | -- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0705.29.00 | -- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 07.06 | CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED | | | | | | | | |
| 0706.10.00 | - Carrots and turnips | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0706.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0707.00.00 | CUCUMBERS AND GHERKINS, FRESH OR CHILLED | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 07.08 | LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED | | | | | | | | |
| 0708.10.00 | - Peas (<i>Pisum sativum</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0708.20.00 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) | 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 | | |
| 0708.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 07.09 | OTHER VEGETABLES, FRESH OR CHILLED | | | | | | | | | |
| 0709.20.00 | - Asparagus | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.30.00 | - Aubergines (egg-plants) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.40.00 | - Celery other than celeriac | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.5 | - Mushrooms and truffles: | | | | | | | | | |
| 0709.51.00 | -- Mushrooms of the genus <i>Agaricus</i> | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 0709.59.00 | -- Other | 15 | E | 5 | 5 | 5 | 5 | 5 | 5 | |
| 0709.60 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | | | | | | | | | |
| 0709.60.10 | -- Sweet peppers | 15 | E1 | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.60.20 | -- Chillies (<i>Capsicum frutescens</i> L.) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.60.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.90 | - Other: | | | | | | | | | |
| 0709.90.10 | -- Sweet corn | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.90.20 | -- Chayotes | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0709.90.30 | -- Ayotes | 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 | |
| 0709.90.40 | -- Okras | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0709.90.50 | -- Globe artichokes | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0709.90.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 07.10 | VEGETABLES, UNCOOKED OR COOKED BY STEAMING OR BY BOILING IN WATER, FROZEN | | | | | | | | |
| 0710.10.00 | - Potatoes | - | F | 45 | 15 | 15 | 15 | 15 | |
| 0710.2 | - Leguminous vegetables, shelled or unshelled: | | | | | | | | |
| 0710.21.00 | -- Peas (<i>Pisum sativum</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0710.22.00 | -- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0710.29.00 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0710.40.00 | - Sweet corn | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0710.80.00 | - Other vegetables | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0710.90.00 | - Mixtures of vegetables | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 07.11 | VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0711.20.00 | - Olives | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0711.40.00 | - Cucumbers and gherkins | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0711.5 | - Mushrooms and truffles: | | | | | | | | |
| 0711.51.00 | -- Mushrooms of the genus <i>Agaricus</i> | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0711.59.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0711.90 | - Other vegetables; mixtures of vegetables: | | | | | | | | |
| 0711.90.20 | -- Onions | - | F | 15 | 15 | 15 | 15 | 15 | |
| 0711.90.30 | -- Capers | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0711.90.90 | -- Others, including mixtures of vegetables | 15 | D | 15 | 15 | 15 | 15 | 15 | |
| 0712 | DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED | | | | | | | | |
| 0712.20 | - Onions: | | | | | | | | |
| 0712.20.10 | -- Powdered, in containers of a net content of 5 kg or more | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 0712.20.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0712.3 | - Wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and other mushrooms; truffles: | | | | | | | | |
| 0712.31.00 | -- Mushrooms of the genus <i>Agaricus</i> | 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 | |
| 0712.32.00 | -- Wood ears (<i>Auricularia</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 0712.33.00 | -- Jelly fungi (<i>Tremella</i> spp.) | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 0712.39.00 | -- Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 0712.90 | - Other vegetables; mixtures of vegetables: | | | | | | | | |
| 0712.90.10 | -- Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 0712.90.90 | -- Others, including mixtures of vegetables | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0713 | DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT | | | | | | | | |
| 0713.10.10 | - Peas (<i>Pisum sativum</i>) for sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0713.10.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0713.20.00 | - Chickpeas | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0713.3 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) | | | | | | | | |
| 0713.31 | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek: | | | | | | | | |
| 0713.31.10 | --- Of the species <i>Vigna mungo</i> (L.) Hepper | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0713.31.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0713.32.00 | -- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) | - | F | 30 | 30 | 30 | 30 | 30 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 0713.33 | -- Common beans (<i>Phaseolus vulgaris</i>): | | | | | | | | | |
| 0713.33.10 | --- Black | - | F | 30 | 30 | 20 | 15 | 30 | | |
| 0713.33.20 | --- White | - | F | 20 | 20 | 20 | 20 | 20 | | |
| 0713.33.30 | --- "Ejotero" beans (<i>Phaseolus vulgaris</i>), for sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 0713.33.90 | --- Other | - | F | 20 | 20 | 20 | 20 | 20 | | |
| 0713.39 | -- Other: | | | | | | | | | |
| 0713.39.10 | --- Runner beans (<i>Phaseolus coccineus</i>) | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 0713.39.20 | --- Lima beans (<i>Phaseolus lunatus</i>) | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 0713.39.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 0713.40.00 | - Lentils | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 0713.50.00 | - Broad beans (<i>Vicia faba</i> var. <i>major</i>) horse beans (<i>Vicia faba</i> var. <i>equina</i>), and field beans (<i>Vicia faba</i> var. <i>minor</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 0713.90 | - Other: | | | | | | | | | |
| 0713.90.10 | -- Pigeon peas (<i>Cajanus cajan</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 0713.90.90 | -- 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 | |
| 07.14 | CASSAVA (MANIOC) ROOTS, ARROWROOT OR SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES, AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH | | | | | | | | |
| 0714.10.00 | - Cassava (manioc) roots | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0714.20.00 | - Sweet potatoes | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0714.90 | - Other: | | | | | | | | |
| 0714.90.10 | -- Dasheens (<i>Colocasia esculenta</i>) | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0714.90.20 | -- White yams (<i>Dioscorea alata</i>) | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0714.90.30 | -- Yautia (<i>Xanthosoma saggitifolium</i>) | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0714.90.40 | -- Cush-cush yams (<i>Dioscorea trifida</i>) | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0714.90.90 | -- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 08.01 | COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED | | | | | | | | |
| 0801.1 | - Coconuts: | | | | | | | | |
| 0801.11.00 | -- Dried | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0801.19.00 | -- 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 | |
| 0801.2 | - Brazil nuts: | | | | | | | | |
| 0801.21.00 | -- In shell | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0801.22.00 | -- Shelled | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0801.3 | - Cashew nuts: | | | | | | | | |
| 0801.31.00 | -- In shell | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0801.32.00 | -- Shelled | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.02 | OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED | | | | | | | | |
| 0802.1 | - Almonds: | | | | | | | | |
| 0802.11.00 | -- In shell | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0802.12.00 | -- Shelled | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0802.2 | - Hazelnuts or filberts (<i>Corylus</i> spp.): | | | | | | | | |
| 0802.21.00 | -- In shell | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0802.22.00 | -- Shelled | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0802.3 | - Walnuts: | | | | | | | | |
| 0802.31.00 | -- In shell | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0802.32.00 | -- Shelled | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0802.40.00 | - Chestnuts (<i>Castanea</i> spp.) | 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 | |
| 0802.50.00 | - Pistachios | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0802.60.00 | - Macadamia nuts | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0802.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.03 | BANANAS OR PLANTAINS, FRESH OR DRIED | | | | | | | | |
| 0803.00.1 | - Bananas (<i>Musa balbisiana acuminata</i> , <i>Musa paradisiaca</i> or <i>Musa sapientum</i>): | | | | | | | | |
| 0803.00.11 | -- Fresh | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0803.00.12 | -- Dried | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0803.00.20 | - Plantains (<i>Musa acuminata</i> var. <i>Plantain</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0803.00.90 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.04 | DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED | | | | | | | | |
| 0804.10.00 | - Dates | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0804.20.00 | - Figs | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0804.30.00 | - Pineapples | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0804.40.00 | - Avocados | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0804.50 | - Guavas, mangoes and mangosteens: | | | | | | | | |
| 0804.50.10 | -- Mangoes | 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 | |
| 0804.50.20 | -- Guavas and mangoosteens | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.05 | CITRUS FRUIT, FRESH OR DRIED | | | | | | | | |
| 0805.10.00 | - Oranges | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0805.20.00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0805.40.00 | - Grapefruit or pomelos | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0805.50.00 | - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0805.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.06 | GRAPES, FRESH OR DRIED, INCLUDING RAISINS | | | | | | | | |
| 0806.10.00 | - Fresh | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0806.20.00 | - Dried, including raisins | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 08.07 | MELONS, WATERMELONS AND PAPAWS (PAPAYAS), FRESH | | | | | | | | |
| 0807.1 | Melons and watermelons: | | | | | | | | |
| 0807.11.00 | -- Watermelons | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0807.19.00 | -- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 0807.20.00 | - Papaws (papayas) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.08 | APPLES, PEARS AND QUINCES, FRESH | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0808.10.00 | - Apples | 25 | A | 15 | 15 | 25 | 15 | 15 | See paragraph 2 of the General Notes to the Schedule of the Republics of the CA Party |
| 0808.20 | - Pears and quinces: | | | | | | | | |
| 0808.20.10 | - - Pears | 15 | C | 15 | 15 | 15 | 15 | 15 | |
| 0808.20.20 | - - Quinces | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.09 | APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH | | | | | | | | |
| 0809.10.00 | - Apricots | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0809.20.00 | - Cherries | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0809.30.00 | - Peaches, including nectarines | 15 | D | 15 | 15 | 15 | 15 | 15 | |
| 0809.40.00 | - Plums and sloes | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 08.10 | OTHER FRUIT, FRESH | | | | | | | | |
| 0810.10.00 | - Strawberries | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | 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 | | |
| 0810.50.00 | - Kiwi fruit | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.60.00 | - Durians | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90 | - Other: | | | | | | | | | |
| 0810.90.10 | -- Soursops (<i>Annona muricata</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.20 | -- Sweetsops (<i>Annona squamosa</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.30 | -- Passion fruit (<i>Passiflora edulis</i> var. <i>flavicarpa</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.40 | -- Granadillas (<i>Passiflora edulis</i> var. <i>sims</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.5 | -- Pitahayas: | | | | | | | | | |
| 0810.90.51 | --- Red, unshelled | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.52 | --- Yellow, unshelled | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.53 | --- Other, unshelled | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.54 | --- Shelled | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.60 | -- Currants, including cassis | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 0810.90.90 | -- 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 | |
| 08.11 | FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | | | | | | | | |
| 0811.10.00 | - Strawberries | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries and currants | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0811.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 08.12 | FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION | | | | | | | | |
| 0812.10 | - Cherries: | | | | | | | | |
| 0812.10.10 | -- Morello cherries | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 0812.10.90 | -- Other | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 0812.90 | - Other: | | | | | | | | |
| 0812.90.10 | -- Strawberries | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0812.90.90 | -- 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 | |
| 08.13 | FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER | | | | | | | | |
| 0813.10.00 | - Apricots | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0813.20.00 | - Plums | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0813.30.00 | - Apples | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0813.40.00 | - Other fruit | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0814.00.00 | PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 09.01 | COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION | | | | | | | | |
| 0901.1 | - Coffee, not roasted: | | | | | | | | |
| 0901.11 | -- Not decaffeinated: | | | | | | | | |
| 0901.11.10 | --- Raw, in berries | 30 | A | 10 | 10 | 10 | 10 | 10 | |
| 0901.11.20 | --- Parchment coffee | 30 | A | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0901.11.30 | - - - Café oro (unroasted coffee beans) | 30 | A | 15 | 15 | 15 | 15 | 15 | |
| 0901.11.90 | - - - Other | 30 | A | 15 | 15 | 15 | 15 | 15 | |
| 0901.12.00 | - - Decaffeinated | 30 | A | 15 | 15 | 15 | 15 | 15 | |
| 0901.2 | - Coffee, roasted: | | | | | | | | |
| 0901.21.00 | - - Not decaffeinated | 54 | A | 15 | 15 | 15 | 15 | 15 | |
| 0901.22.00 | - - Decaffeinated | 54 | A | 15 | 15 | 15 | 15 | 15 | |
| 0901.90.00 | - Other | 30 | A | 15 | 15 | 15 | 15 | 15 | |
| 09.02 | TEA, WHETHER OR NOT FLAVOURED | | | | | | | | |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0902.20.00 | - Other green tea (not fermented) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0902.40.00 | - Other black tea (fermented) and other partly fermented tea | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 0903.00.00 | MATE | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 09.04 | PEPPER OF THE GENUS <i>PIPER</i> ; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS <i>CAPSICUM</i> OR OF THE GENUS <i>PIMENTA</i> | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0904.1 | - Pepper: | | | | | | | | |
| 0904.11.00 | -- Neither crushed nor ground | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0904.12.00 | -- Crushed or ground | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 0904.20 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground: | | | | | | | | |
| 0904.20.10 | -- Neither crushed nor ground | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0904.20.20 | -- Crushed or ground | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 0905.00.00 | VANILLA | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 09.06 | CINNAMON AND CINNAMON-TREE FLOWERS | | | | | | | | |
| 0906.1 | - Neither crushed nor ground | | | | | | | | |
| 0906.11.00 | -- Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0906.19.00 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0906.20.00 | - Crushed or ground | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0907.00.00 | CLOVES (WHOLE FRUIT, CLOVES AND STEMS) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 09.08 | NUTMEG, MACE AND CARDAMOMS | | | | | | | | |
| 0908.10.00 | - Nutmeg | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0908.20.00 | - Mace | 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 | | |
| 0908.30 | - Amoms and cardamoms: | | | | | | | | | |
| 0908.30.10 | - - Amoms | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 0908.30.20 | - - cardamoms | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 09.09 | SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES | | | | | | | | | |
| 0909.10.00 | - Seeds of anise or badian | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 0909.20.00 | - Seeds of coriander | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 0909.30.00 | - Seeds of cumin | 5 | E | 5 | 5 | 5 | 5 | 5 | | |
| 0909.40.00 | - Seeds of caraway | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 0909.50.00 | - Seeds of fennel; juniper berries | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 09.10 | GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES | | | | | | | | | |
| 0910.10 | - Ginger: | | | | | | | | | |
| 0910.10.1 | - - Dried: | | | | | | | | | |
| 0910.10.11 | - - - Neither crushed nor ground | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 0910.10.12 | - - - Crushed or ground | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 0910.10.90 | - - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 0910.20.00 | - Saffron | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0910.30.00 | - Turmeric (curcuma) | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0910.9 | - Other spices: | | | | | | | | |
| 0910.91.00 | -- Mixtures referred to in note 1 b) to this Chapter | - | F | 10 | 10 | 10 | 10 | 10 | |
| 0910.99 | -- Other: | | | | | | | | |
| 0910.99.10 | --- Thyme | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 0910.99.20 | --- Bay leaves | - | F | 10 | 10 | 10 | 10 | 10 | |
| 0910.99.30 | --- Curry | - | F | 10 | 10 | 10 | 10 | 10 | |
| 0910.99.90 | --- Other | - | F | 10 | 10 | 10 | 10 | 10 | |
| 10.01 | WHEAT AND MESLIN | | | | | | | | |
| 1001.10.00 | - Durum wheat | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1001.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1002.00.00 | RYE | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1003.00.00 | BARLEY | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1004.00.00 | OATS | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 10.05 | MAIZE (CORN) | | | | | | | | |
| 1005.10.00 | - Seed | 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 | | |
| 1005.90 | - Other: | | | | | | | | | |
| 1005.90.10 | -- Popcorn (<i>Zea mays everta</i>) | 20 | E | 10 | 5 | 20 | 15 | 10 | | |
| 1005.90.20 | -- Yellow maize (corn) | - | F | 0 | 15 | 0/35 | 15 | 15 | | See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party |
| 1005.90.30 | -- White maize (corn) | - | F | 15 | 20 | 20 | 15 | 15 | | See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party |
| 1005.90.90 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 10.06 | RICE | | | | | | | | | |
| 1006.10 | - Rice in the husk (paddy or rough): | | | | | | | | | |
| 1006.10.10 | -- For sowing | 23,7 | E | 0 | 0 | 23,7 | 0 | 0 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|---|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1006.10.90 | -- Other | - | F | 35 | 40 | 0/23,7 | 45 | 45 | |
| 1006.20.00 | - Husked (brown) rice | - | F | 35 | 40 | 11,8/23,7 | 45 | 60 | |
| 1006.30 | - Semi-milled or wholly milled rice, whether or not polished or glazed: | | | | | | | | |
| 1006.30.10 | -- Medium grain rice, broken at one end, of a fat content from 0,60 % to 0,75 % for puffing, in sacks holding 50 kg, duly labelled | - | F | 35 | 40 | 0/23,7 | 45 | 60 | |
| 1006.30.90 | -- Other | - | F | 35 | 40 | 11,8/23,7 | 45 | 60 | |
| 1006.40.00 | - Broken rice | - | F | 35 | 40 | 11,8/23,7 | 45 | 60 | |
| 10.07 | GRAIN SORGHUM | | | | | | | | |
| 1007.00.10 | - For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1007.00.90 | - Other | - | F | 15 | 15 | 20 | 15 | 20 | See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party |
| 10.08 | BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS | | | | | | | | |
| 1008.10.00 | - Buckwheat | 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 | | |
| 1008.20 | - Millet: | | | | | | | | | |
| 1008.20.10 | - - For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 1008.20.90 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 1008.30.00 | - Canary seed | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 1008.90.00 | - Other cereals | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 1101.00.00 | WHEAT OR MESLIN FLOUR | - | F | 5 | 10 | 0/10 | 10 | 10 | | |
| 11.02 | CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN | | | | | | | | | |
| 1102.10.00 | - Rye flour | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 1102.20.00 | - Maize (corn) flour | - | F | 10 | 15 | 10 | 15 | 5 | | See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party |
| 1102.90 | - Other: | | | | | | | | | |
| 1102.90.10 | - - Barley flour | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 1102.90.20 | - - Oat flour | 10 | E1 | 10 | 10 | 10 | 10 | 10 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|---|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1102.90.30 | -- Rice flour | - | F | 10 | 15 | 15 | 15 | 5 | |
| 1102.90.90 | -- Other | 15 | E | 10 | 15 | 15 | 15 | 5 | |
| 11.03 | GROATS, MEAL AND PELLETS, OF CEREALS | | | | | | | | |
| 1103.1 | - Groats and meal: | | | | | | | | |
| 1103.11.00 | -- Of wheat | - | F | 5 | 5 | 5 | 5 | 5 | |
| 1103.13 | -- Of maize (corn) | | | | | | | | |
| 1103.13.10 | --- Pregelatinised meal (for example meal used as additive in the brewing industry) | 15 | A | 0 | 0 | 0 | 15 | 0 | See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party |
| 1103.13.90 | --- Other | - | F | 5 | 15 | 15 | 15 | 5 | See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1103.19 | -- Of other cereals: | | | | | | | | |
| 1103.19.10 | --- Of oats | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 1103.19.20 | --- Of rice | - | F | 10 | 15 | 15 | 15 | 5 | |
| 1103.19.90 | --- Other | 15 | E | 10 | 15 | 15 | 15 | 5 | |
| 1103.20 | - Pellets: | | | | | | | | |
| 1103.20.10 | -- Of wheat | - | F | 10 | 15 | 15 | 15 | 5 | |
| 1103.20.90 | -- Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 11.04 | CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING 10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND | | | | | | | | |
| 1104.1 | - Rolled or flaked grains: | | | | | | | | |
| 1104.12.00 | -- Of oats | 10 | E1 | 10 | 10 | 10 | 10 | 10 | |
| 1104.19 | -- Of other cereals: | | | | | | | | |
| 1104.19.10 | --- Of barley | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 1104.19.90 | --- Other | 10 | C | 10 | 10 | 10 | 10 | 10 | |
| 1104.2 | - Other worked grains (for example hulled, pearled, sliced or kibbled): | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 1104.22 | -- Of oats: | | | | | | | | | |
| 1104.22.10 | --- Hulled | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 1104.22.90 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 1104.23.00 | -- Of maize (corn) | - | F | 5 | 5 | 5 | 5 | 5 | 5 | See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party |
| 1104.29 | -- Of other cereals: | | | | | | | | | |
| 1104.29.10 | --- Of barley | 10 | A | 10 | 10 | 10 | 10 | 10 | 10 | |
| 1104.29.90 | --- Other | 10 | C | 10 | 10 | 10 | 10 | 10 | 10 | |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | 10 | E | 10 | 10 | 10 | 10 | 10 | 10 | |
| 11.05 | FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES | | | | | | | | | |
| 1105.10.00 | - Flour, meal and powder | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1105.20 | - Flakes, granules and pellets: | | | | | | | | | |
| 1105.20.10 | -- Flakes and granules | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1105.20.20 | -- Pellets | 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 | |
| 11.06 | FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8 | | | | | | | | |
| 1106.10.00 | - Of the vegetables of heading 07.13 | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14 | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1106.30.00 | - Of the products of Chapter 8 | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 11.07 | MALT (OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED | | | | | | | | |
| 1107.10.00 | - Not roasted | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1107.20.00 | - Roasted | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 11.08 | STARCHES; INULIN | | | | | | | | |
| 1108.1 | - Starches: | | | | | | | | |
| 1108.11.00 | -- Wheat starch | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1108.12.00 | -- Maize (corn) starch | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1108.13.00 | -- Potato starch | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1108.14.00 | -- Manioc (cassava) starch | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1108.19.00 | -- Other starches | 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 | |
| 1108.20.00 | - Inulin | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1109.00.00 | WHEAT GLUTEN, WHETHER OR NOT DRIED | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 12.01 | SOYA BEANS, WHETHER OR NOT BROKEN | | | | | | | | |
| 1201.00.10 | - For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1201.00.90 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 12.02 | PEANUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN | | | | | | | | |
| 1202.10 | - In shell: | | | | | | | | |
| 1202.10.10 | -- For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1202.10.90 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1202.20 | - Shelled, whether or not broken: | | | | | | | | |
| 1202.20.10 | -- For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1202.20.90 | -- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1203.00.00 | COPRA | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 1204.00.00 | LINSEED, WHETHER OR NOT BROKEN | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 12.05 | RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 1205.10 | - Low erucic acid rape or colza seeds: | | | | | | | | | |
| 1205.10.10 | -- For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1205.10.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1205.90 | - Other: | | | | | | | | | |
| 1205.90.10 | -- For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1205.90.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1206.00.00 | SUNFLOWER SEEDS, WHETHER OR NOT BROKEN | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12.07 | OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN | | | | | | | | | |
| 1207.20 | - Cotton seeds: | | | | | | | | | |
| 1207.20.10 | -- For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1207.20.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1207.40 | - Sesame seeds: | | | | | | | | | |
| 1207.40.10 | -- In shell | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1207.40.20 | -- Shelled | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1207.50.00 | - Mustard seeds | 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 | |
| 1207.9 | - Other: | | | | | | | | |
| 1207.91.00 | -- Poppy seeds | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1207.99 | -- Other: | | | | | | | | |
| 1207.99.1 | --- Palm nuts and kernels: | | | | | | | | |
| 1207.99.11 | ---- For sowing | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1207.99.19 | ---- Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 1207.99.20 | --- Castor oil seeds | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1207.99.30 | --- Safflower seeds | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1207.99.90 | --- Other | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 12.08 | FLOUR OF SEEDS OR OLEAGINOUS FRUITS, OTHER THAN MUSTARD FLOUR | | | | | | | | |
| 1208.10.00 | - Of soybeans | - | F | 5 | 5 | 5 | 5 | 5 | |
| 1208.90.00 | - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 12.09 | SEEDS, FRUIT AND SPORES, USED FOR SOWING | | | | | | | | |
| 1209.10.00 | - Sugar beet seed | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.2 | - Seeds of forage plants: | | | | | | | | |
| 1209.21.00 | -- Of lucerne (alfalfa) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.22.00 | -- Of clover (<i>Trifolium</i> spp.) | 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 | |
| 1209.23.00 | -- Of fescue | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.24.00 | -- Of Kentucky blue grass (<i>Poa pratensis</i> L.) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.25.00 | -- Of rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.29 | -- Other: | | | | | | | | |
| 1209.29.10 | --- Beet seeds, other than sugar beet seed | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.29.20 | --- Timothy grass (<i>Phleum pratensis</i>) seed | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.29.90 | --- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.30 | - Seeds of herbaceous plants cultivated principally for their flowers: | | | | | | | | |
| 1209.30.10 | -- Of petunia | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.30.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.9 | - Other: | | | | | | | | |
| 1209.91.00 | -- Vegetable seeds | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1209.99.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 12.10 | HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12.11 | PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED | | | | | | | | | |
| 1211.20.00 | - Ginseng roots | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1211.30.00 | - Coca leaves | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1211.40.00 | - Poppy straw | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1211.90 | - Other: | | | | | | | | | |
| 1211.90.10 | - - Raicilla or ipecacuana | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1211.90.20 | - - Liquorice roots | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1211.90.90 | - - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 12.12 | LOCUST BEANS, ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT POWDERED; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>CICHORIUM INTYBUS SATIVUM</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | |
| 1212.20.00 | - Algae | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1212.9 | - Other: | | | | | | | | |
| 1212.91.00 | -- Sugar beet | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1212.99 | -- Other: | | | | | | | | |
| 1212.99.10 | --- Sugar cane | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 1212.99.20 | --- Locust beans and their seeds | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1212.99.30 | --- Apricot, peach (including nectarine) or plum stones and kernels | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1212.99.90 | --- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1213.00.00 | CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS | 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 | |
| 12.14 | SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS | | | | | | | | |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 1214.90.00 | - Other | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 13.01 | LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BALSAMS) | | | | | | | | |
| 1301.20.00 | - Gum arabic | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1301.90 | - Other: | | | | | | | | |
| 1301.90.10 | -- Lac | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1301.90.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 13.02 | VEGETABLE JUICES AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS | | | | | | | | |
| 1302.1 | - Vegetable juices and extracts: | | | | | | | | |
| 1302.11.00 | -- Opium | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.12.00 | -- Of liquorice | 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 | |
| 1302.13.00 | -- Of hops | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.19 | -- Other: | | | | | | | | |
| 1302.19.10 | --- For medicinal use | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.19.20 | --- For insecticidal, fungicidal or similar uses | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.19.30 | --- Juices and extracts of pyrethrum or of roots containing rotenone | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.19.90 | --- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.20.00 | - Pectic substances, pectinates and pectates | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.3 | - Mucilages and thickeners, derived from vegetable products, whether or not modified: | | | | | | | | |
| 1302.31.00 | -- Agar-agar | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.32.00 | -- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1302.39.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 14.01 | VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW AND LIME BARK) | | | | | | | | |
| 1401.10.00 | - Bamboos | 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 | |
| 1401.20.00 | - Rattans | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1401.90 | - Other: | | | | | | | | |
| 1401.90.10 | -- Osier | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1401.90.20 | -- Reeds | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1401.90.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 14.04 | VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | |
| 1404.20.00 | - Cotton linters | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1404.90 | - Other: | | | | | | | | |
| 1404.90.10 | -- Vegetable materials of a kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1404.90.20 | -- Vegetable materials of a kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 1404.90.3 | -- Vegetable raw materials of a kind used primarily for dyeing or tanning: | | | | | | | | |
| 1404.90.31 | --- Annatto (achiote) | 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 | |
| 1404.90.39 | - - - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 1404.90.90 | - - Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 1501.00.00 | PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03 | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1502.00.00 | FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03 | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 15.03 | SOLAR STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED | | | | | | | | |
| 1503.00.10 | - Solar stearin, and lard oil | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1503.00.90 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 15.04 | FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | |
| 1504.10.00 | - Fish-liver oils and their fractions | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | 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 | |
| 1505.00.00 | WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1506.00.00 | OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | - | F | 10 | 10 | 10 | 10 | 10 | |
| 15.07 | SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | |
| 1507.10.00 | - Crude oil, whether or not degummed | - | F | 5 | 0 | 0 | 5 | 5 | |
| 1507.90.00 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 15.08 | PEANUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | |
| 1508.10.00 | - Crude oil | - | F | 5 | 5 | 5 | 5 | 5 | |
| 1508.90.00 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 15.09 | OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | |
| 1509.10.00 | - Virgin | 10 | A | 10 | 10 | 10 | 10 | 10 | |
| 1509.90.00 | - Other | 10 | A | 10 | 10 | 10 | 10 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1510.00.00 | OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09 | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 15.11 | PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | |
| 1511.10.00 | - Crude oil | - | F | 5 | 5 | 5 | 5 | 5 | |
| 1511.90 | - Other: | | | | | | | | |
| 1511.90.10 | -- Palm stearin with an iodine index not exceeding 48 | - | F | 5 | 5 | 5 | 5 | 5 | |
| 1511.90.90 | -- Other | - | F | 30 | 15 | 15 | 15 | 15 | |
| 15.12 | SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | |
| 1512.1 | - Sunflower-seed or safflower oils and fractions thereof | | | | | | | | |
| 1512.11.00 | -- Crude oils | - | F | 5 | 0 | 0 | 5 | 5 | |
| 1512.19.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 1512.2 | - Cotton-seed oil and its fractions: | | | | | | | | | |
| 1512.21.00 | -- Crude oil, whether or not gossypol has been removed | - | F | 5 | 0 | 0 | 5 | 5 | | |
| 1512.29.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 15.13 | COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | | |
| 1513.1 | - Coconut (copra) oil and its fractions: | | | | | | | | | |
| 1513.11.00 | -- Crude oil | - | F | 10 | 5 | 5 | 5 | 5 | | |
| 1513.19.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 1513.2 | - Palm kernel or babassu oil and fractions thereof: | | | | | | | | | |
| 1513.21.00 | -- Crude oils | - | F | 5 | 5 | 5 | 5 | 5 | | |
| 1513.29.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 15.14 | RAPE, COLZA OR MUSTARD OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | | |
| 1514.1 | - Low erucic acid rape or colza oils and their fractions: | | | | | | | | | |
| 1514.11.00 | -- Crude oils | - | F | 5 | 0 | 0 | 5 | 5 | | |
| 1514.19.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1514.9 | - Other: | | | | | | | | |
| 1514.91.00 | -- Crude oils | - | F | 5 | 0 | 0 | 5 | 5 | |
| 1514.99.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 15.15 | OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | | | | | | | | |
| 1515.1 | - Linseed oil and its fractions: | | | | | | | | |
| 1515.11.00 | -- Crude oil | - | F | 5 | 5 | 5 | 5 | 5 | |
| 1515.19.00 | -- Other | - | F | 5 | 5 | 5 | 5 | 5 | |
| 1515.2 | - Maize (corn) oil and its fractions: | | | | | | | | |
| 1515.21.00 | -- Crude oil | - | F | 5 | 0 | 0 | 5 | 5 | |
| 1515.29.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1515.30.00 | - Castor oil and its fractions | 5 | E | 5 | 0 | 0 | 5 | 5 | |
| 1515.50.00 | - Sesame oil and its fractions | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1515.90 | - Other: | | | | | | | | |
| 1515.90.10 | -- Other drying oils | - | F | 5 | 0 | 0 | 5 | 5 | |
| 1515.90.20 | -- Jojoba oil and its fractions | 5 | E | 5 | 0 | 0 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1515.90.30 | -- Tung oil and its fractions | 5 | E | 5 | 0 | 0 | 5 | 5 | |
| 1515.90.90 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 15.16 | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED | | | | | | | | |
| 1516.10.00 | - Animal fats and oils and their fractions | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1516.20 | - Vegetable fats and oils and their fractions: | | | | | | | | |
| 1516.20.10 | -- Vegetable fats, other than lauric fats, partially hydrogenated, with a softening point of 32 °C or more but not more than 41 °C, of a kind used as a substitute for cocoa butter | - | F | 5 | 5 | 10 | 0 | 5 | |
| 1516.20.90 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 15.17 | MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16 | | | | | | | | |
| 1517.10.00 | - Margarine, excluding liquid margarine | - | F | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1517.90 | - Other: | | | | | | | | |
| 1517.90.10 | -- Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1517.90.20 | -- Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1517.90.90 | -- Other | - | F | 10 | 10 | 10 | 10 | 10 | |
| 15.18 | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDIZED, DEHYDRATED, SULPHURIZED, BLOWN, POLYMERIZED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | |
| 1518.00.10 | - Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds | 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 | |
| 1518.00.90 | - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 1520.00.00 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES | - | F | 5 | 5 | 5 | 5 | 5 | |
| 15.21 | VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED | | | | | | | | |
| 1521.10.00 | - Vegetable waxes | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 1521.90.00 | - Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 1522.00.00 | DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 16.01 | SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS | | | | | | | | |
| 1601.00.10 | - Of bovine animals | - | F | 15 | 40 | 15 | 15 | 15 | |
| 1601.00.20 | - Of poultry of heading 01.05 | - | F | 150 | 40 | 15 | 15 | 15 | |
| 1601.00.30 | - Of swine | - | F | 35 | 40 | 15 | 15 | 15 | |
| 1601.00.80 | - Other | - | F | 15 | 40 | 15 | 15 | 15 | |
| 1601.00.90 | - Mixtures | - | F | 35 | 40 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 16.02 | OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD | | | | | | | | | |
| 1602.10 | - Homogenized preparations: | | | | | | | | | |
| 1602.10.10 | -- Of meat or meat offal of bovine animals | - | F | 15 | 40 | 15 | 15 | 15 | 15 | |
| 1602.10.20 | -- Of meat or meat offal of poultry of heading 01.05 | - | F | 150 | 40 | 15 | 15 | 15 | 15 | |
| 1602.10.30 | -- Of meat or meat offal of swine | - | F | 15 | 40 | 15 | 15 | 15 | 15 | |
| 1602.10.80 | -- Other | - | F | 15 | 40 | 15 | 15 | 15 | 15 | |
| 1602.10.90 | -- Mixtures | - | F | 15 | 40 | 15 | 15 | 15 | 15 | |
| 1602.20.00 | - Of liver of any animal | - | F | 15 | 40 | 15 | 15 | 15 | 15 | |
| 1602.3 | - Of poultry of heading 01.05: | | | | | | | | | |
| 1602.31.00 | - Of turkeys (gallopavus) | - | F | 40 | 40 | 15 | 15 | 15 | 15 | |
| 1602.32 | -- Of fowls of the species <i>Gallus domesticus</i> : | | | | | | | | | |
| 1602.32.10 | --- Legs and thighs, whether or not joined | - | F | 40 | 164 | 15 | 164 | 40 | 40 | |
| 1602.32.90 | --- Other | - | F | 40 | 164 | 15 | 15 | 15 | 15 | |
| 1602.39.00 | -- Other | - | F | 40 | 40 | 15 | 15 | 15 | 15 | |
| 1602.4 | - Of swine: | | | | | | | | | |
| 1602.41.00 | -- Hams and cuts thereof | 40 | Q | 35 | 40 | 15 | 15 | 15 | 15 | See paragraph 7 of Appendix 1 to Annex I |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1602.42.00 | -- Shoulders and cuts thereof | 70 | Q | 35 | 40 | 15 | 15 | 15 | See paragraph 7 of Appendix I to Annex I |
| 1602.49 | -- Other, including mixtures: | | | | | | | | |
| 1602.49.10 | --- Pigskin, dried, cooked and pressed | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 1602.49.90 | --- Other | 70 | Q | 35 | 40 | 15 | 15 | 15 | See paragraph 7 of Appendix I to Annex I |
| 1602.50.00 | - Of bovine animals | - | F | 15 | 40 | 15 | 15 | 15 | |
| 1602.90.00 | - Other, including preparations of blood of any animal | - | F | 15 | 40 | 15 | 15 | 15 | |
| 1603.00.00 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | 15 | C | 5 | 5 | 5 | 5 | 5 | |
| 16.04 | PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS | | | | | | | | |
| 1604.1 | - Fish, whole or in pieces, but not minced: | | | | | | | | |
| 1604.11.00 | -- Salmon | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 1604.12.00 | -- Herrings | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 1604.13.00 | -- Sardines, sardinella and brisling or sprats | 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 | | |
| 1604.14 | -- Tunas, skipjack and bonito (<i>Sarda</i> spp.): | | | | | | | | | |
| 1604.14.10 | --- Cooked loins of tuna, frozen | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1604.14.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1604.15.00 | -- Mackerel | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1604.16.00 | -- Anchovies | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1604.19.00 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1604.20.00 | - Other prepared or preserved fish | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1604.30.00 | - Caviar and caviar substitutes | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 16.05 | CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED | | | | | | | | | |
| 1605.10.00 | - Crabs, excluding maclura | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1605.20.00 | - Shrimps, prawns and other decapoda natantia | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1605.30.00 | - Lobster | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1605.40 | - Other crustaceans: | | | | | | | | | |
| 1605.40.10 | -- Lobsters | 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 | |
| 1605.40.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 1605.90.00 | - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 17.01 | CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM | | | | | | | | |
| 1701.1 | - Raw sugar not containing added flavouring or colouring matter: | | | | | | | | |
| 1701.11.00 | -- Cane sugar | - | F | 45 | 40 | 20 | 40 | 55 | |
| 1701.12.00 | -- Beet sugar | - | F | 45 | 40 | 20 | 15 | 55 | |
| 1701.9 | - Other: | | | | | | | | |
| 1701.91.00 | -- Containing added flavouring or colouring matter | - | F | 45 | 40 | 20 | 15 | 55 | |
| 1701.99.00 | -- Other | - | F | 45 | 40 | 20 | 15 | 55 | |
| 17.02 | OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE(LEVULOSE), IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMELIZED SUGAR AND MOLASSES | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 1702.1 | - Lactose and lactose syrup: | | | | | | | | | |
| 1702.11.00 | -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1702.19.00 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1702.20.00 | - Maple sugar and maple syrup | - | F | 10 | 10 | 10 | 10 | 10 | 10 | |
| 1702.30 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose: | | | | | | | | | |
| 1702.30.1 | -- Not containing fructose: | | | | | | | | | |
| 1702.30.11 | --- Chemically pure glucose | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1702.30.12 | --- Glucose syrup | 0 | A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1702.30.20 | -- Containing in the dry state less than 20 % fructose by weight | - | F | 10 | 40 | 10 | 10 | 10 | 40 | |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar | - | F | 10 | 40 | 10 | 10 | 10 | 40 | |
| 1702.50.00 | - Chemically pure fructose | - | F | 0 | 40 | 0 | 0 | 0 | 40 | |
| 1702.60.00 | - Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar | - | F | 10 | 40 | 10 | 10 | 10 | 40 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 1702.90 | - Other, including invert sugar and other sugar and sugar syrup containing in the dry state 50 % fructose by weight: | | | | | | | | | |
| 1702.90.10 | -- Chemically pure maltose | 40 | E1 | 0 | 40 | 0 | 0 | 40 | | |
| 1702.90.20 | -- Other sugars and other sugar syrups, excluding sucrose syrup or caramel | - | F | 0 | 40 | 0 | 0 | 40 | | |
| 1702.90.90 | -- Other | - | F | 15 | 40 | 15 | 15 | 40 | | |
| 17.03 | MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR | | | | | | | | | |
| 1703.10.00 | - Cane molasses | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 1703.90.00 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 17.04 | SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE) NOT CONTAINING COCOA | | | | | | | | | |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 1704.90.00 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 1801.00.00 | COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED | 15 | E | 5 | 5 | 5 | 5 | 5 | | |
| 1802.00.00 | COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE | 15 | E | 5 | 5 | 5 | 5 | 5 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 18.03 | COCOA PASTE, WHETHER OR NOT DEFAITED | | | | | | | | | |
| 1803.10.00 | - Not defatted | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 1803.20.00 | - Wholly or partly defatted | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 1804.00.00 | COCOA BUTTER, FAT AND OIL | 10 | E | 10 | 10 | 10 | 10 | 10 | | |
| 1805.00.00 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | - | F | 10 | 10 | 10 | 10 | 10 | | |
| 18.06 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA | | | | | | | | | |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 1806.20 | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: | | | | | | | | | |
| 1806.20.10 | -- Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 1806.20.90 | -- Other | 15 | H | 15 | 15 | 15 | 15 | 15 | | |
| 1806.3 | - Other, in blocks, slabs or bars: | | | | | | | | | |
| 1806.31.00 | -- Filled | 15 | H | 15 | 15 | 15 | 15 | 15 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1806.32.00 | -- Not filled | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 1806.90.00 | - Other | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 19.01 | MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | |
| 1901.10 | - Preparations for infant use, packaged for retail sale: | | | | | | | | |
| 1901.10.1 | -- Preparations for goods of headings 04.01 to 04.04, certain ingredients of which have been wholly or partly replaced by other substances: | | | | | | | | |
| 1901.10.11 | --- For infant feeding ("infant formula") | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1901.10.19 | --- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1901.10.20 | -- Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11 | 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 | |
| 1901.10.90 | -- Other | 10 | H | 10 | 10 | 10 | 10 | 10 | |
| 1901.20.00 | - Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05 | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1901.90 | - Other: | | | | | | | | |
| 1901.90.10 | -- Malt extract | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1901.90.20 | -- Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19 | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 1901.90.40 | -- Food preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10 | - | F | 10 | 10 | 10 | 10 | 10 | |
| 1901.90.90 | -- Other | 30 | E | 15 | 15 | 15 | 15 | 15 | |
| 19.02 | PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED | | | | | | | | |
| 1902.1 | - Uncooked pasta, not stuffed or otherwise prepared: | | | | | | | | |
| 1902.11.00 | -- Containing eggs | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 1902.19.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | 15 | A | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1902.30.00 | - Other pasta | 15 | H | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1902.40.00 | - Couscous | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 1903.00.00 | TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS | 15 | E | 15 | 15 | 15 | 15 | 15 | 15 | |
| 19.04 | PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | | |
| 1904.10 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products: | | | | | | | | | |
| 1904.10.10 | -- Rice flour pellets | 15 | A | 0 | 0 | 0 | 15 | 0 | 0 | |
| 1904.10.90 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1904.30.00 | - Bulgur wheat | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 1904.90 | - Other: | | | | | | | | |
| 1904.90.10 | - - Pre-cooked rice | - | F | 15 | 40 | 15 | 35 | 15 | |
| 1904.90.90 | - - Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 19.05 | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERY PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS | | | | | | | | |
| 1905.10.00 | - Crispbread called "knäckebröt" | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 1905.20.00 | - Gingerbread and the like | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 1905.3 | - Sweet biscuits (with added sweetening matter); waffles and wafers, whether or not filled: | | | | | | | | |
| 1905.31 | - - Sweet biscuits (with added sweetening matter): | | | | | | | | |
| 1905.31.10 | - - - Containing added cocoa, for ice cream wafers | - | F | 15 | 15 | 15 | 15 | 0 | |
| 1905.31.90 | - - - Other | - | F | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 1905.32.00 | -- Waffles and wafers, whether or not filled | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1905.40.00 | - Toasted bread and similar toasted products | - | F | 15 | 15 | 15 | 15 | 15 | |
| 1905.90.00 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 20.01 | VEGETABLES, FRUIT AND THE LIKE AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID | | | | | | | | |
| 2001.10.00 | - Cucumbers and gherkins | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2001.90 | - Other: | | | | | | | | |
| 2001.90.10 | -- Elotitos (young maize (corn) kernels) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2001.90.20 | -- Onions | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2001.90.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 20.02 | TOMATOES, PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID) | | | | | | | | |
| 2002.10.00 | - Tomatoes, whole or in pieces | 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 | |
| 2002.90 | - Other: | | | | | | | | |
| 2002.90.10 | -- Tomato concentrate | 81 | A | 5 | 5 | 5 | 5 | 5 | Except Panama See paragraph 5 of the General Notes to the Schedule of the Republics of the CA Party |
| 2002.90.90 | -- Other | 81 | E | 15 | 15 | 15 | 15 | 15 | |
| 20.03 | MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID) | | | | | | | | |
| 2003.10.00 | - Mushrooms of the genus <i>Agaricus</i> | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 2003.20.00 | - Truffles | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 2003.90.00 | - Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 20.04 | OTHER VEGETABLES PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID), FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06 | | | | | | | | |
| 2004.10.00 | - Potatoes | 40 | H | 40 | 15 | 15 | 15 | 15 | |
| 2004.90.00 | - Other vegetables and mixtures of vegetables | 15 | H | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 20.05 | OTHER VEGETABLES PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID), NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06 | | | | | | | | |
| 2005.10.00 | - Homogenized vegetables | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2005.20.00 | - Potatoes | - | F | 40 | 15 | 15 | 15 | 15 | |
| 2005.40.00 | - Peas (<i>Pisum sativum</i>) | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2005.5 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): | | | | | | | | |
| 2005.51.00 | - - Shelled | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2005.59.00 | - - Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2005.60.00 | - Asparagus | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2005.70.00 | - Olives | 15 | A | 15 | 15 | 15 | 15 | 15 | |
| 2005.80.00 | - Sweet corn (<i>Zea mays</i> var. <i>Saccharata</i>) | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2005.9 | - Other vegetables and mixtures of vegetables: | | | | | | | | |
| 2005.91.00 | - - Bamboo shoots | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2005.99.00 | - - Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2006.00.00 | VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACE OR CRYSTALLIZED) | - | F | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 20.07 | JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | | | | | | | | |
| 2007.10.00 | - Homogenized preparations | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2007.9 | - Other: | | | | | | | | |
| 2007.91.00 | -- Citrus fruit | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2007.99 | -- Other: | | | | | | | | |
| 2007.99.10 | --- Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2007.99.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 20.08 | FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2008.1 | - Nuts, peanuts and other seeds, whether or not mixed together: | | | | | | | | |
| 2008.11 | -- peanuts: | | | | | | | | |
| 2008.11.10 | --- Butter | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2008.11.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2008.19 | -- Other, including mixtures: | | | | | | | | |
| 2008.19.10 | --- Almond, hazelnut or other nut pastes, not containing added sugar | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2008.19.90 | --- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2008.20.00 | - Pineapples | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2008.30.00 | - Citrus fruit | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 2008.40.00 | - Pears | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2008.50.00 | - Apricots | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2008.60.00 | - Cherries | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2008.70.00 | - Peaches, including nectarines | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2008.80.00 | - Strawberries | - | F | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 2008.9 | - Other, including mixtures except for those of subheading 2008.19: | | | | | | | | | |
| 2008.91.00 | -- Palm hearts | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 2008.92.00 | -- Mixtures | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 2008.99.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 20.09 | FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | | | | | | | | | |
| 2009.1 | - Orange juice: | | | | | | | | | |
| 2009.11.00 | -- Frozen | - | F | 15 | 15 | 15 | 25 | 15 | | |
| 2009.12.00 | -- Not frozen, of a Brix value not exceeding 20 | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 2009.19 | -- Other: | | | | | | | | | |
| 2009.19.10 | --- Concentrated juice | - | F | 0 | 0 | 0 | 30 | 0 | | |
| 2009.19.90 | --- Other | - | F | 15 | 15 | 15 | 15 | 15 | | |
| 2009.2 | - Grapefruit juice: | | | | | | | | | |
| 2009.21.00 | -- Of a Brix value not exceeding 20 | - | F | 15 | 15 | 15 | 15 | 15 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2009.29 | -- Other: | | | | | | | | |
| 2009.29.10 | --- Concentrated juice | - | F | 5 | 5 | 5 | 5 | 5 | |
| 2009.29.90 | --- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.3 | - Juice of any other single citrus fruit: | | | | | | | | |
| 2009.31.00 | -- Of a Brix value not exceeding 20 | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.39.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.4 | - Pineapple juice: | | | | | | | | |
| 2009.41.00 | -- Of a Brix value not exceeding 20 | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.49.00 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.50.00 | - Tomato juice | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.6 | - Grape juice (including grape must): | | | | | | | | |
| 2009.61.00 | -- Of a Brix value not exceeding 30 | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.69 | -- Other: | | | | | | | | |
| 2009.69.10 | --- Concentrated juice, whether or not frozen | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2009.69.20 | --- Grape must | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2009.69.90 | --- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.7 | - Apple juice: | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2009.71.00 | -- Of a Brix value not exceeding 20 | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.79 | -- Other: | | | | | | | | |
| 2009.79.10 | --- Concentrated juice, whether or not frozen | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2009.79.90 | --- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.80 | - Juice of any other single fruit or vegetable: | | | | | | | | |
| 2009.80.10 | -- Concentrated pear, quince, apricot, cherry, peach, damson or sloe juice, whether or not frozen | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2009.80.20 | -- Passion fruit (<i>Passiflora</i> spp.) juice | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.80.30 | -- Soursop (<i>Annona muricata</i>) juice | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.80.40 | -- Concentrated tamarind juice | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.80.90 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2009.90.00 | - Mixtures of juices | - | F | 15 | 15 | 15 | 15 | 15 | |
| 21.01 | EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS BASED ON THESE PRODUCTS OR ON COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 2101.1 | - Extracts, essences and concentrates of coffee, and preparations with a base of these extracts, essences or concentrates or with a base of coffee: | | | | | | | | | |
| 2101.11.00 | -- Extracts, essences and concentrates | 40 | A | 15 | 15 | 15 | 15 | 15 | | |
| 2101.12.00 | -- Preparations with a base of these extracts, essences or concentrates or with a base of coffee | 40 | A | 15 | 15 | 15 | 15 | 15 | | |
| 2101.20.00 | - Extracts, essences and concentrates, of tea or maté, and preparations with a base of these extracts, essences or concentrates, or with a base of tea or maté | 15 | E | 15 | 15 | 15 | 15 | 15 | | |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 30 | E | 15 | 15 | 15 | 15 | 15 | | |
| 21.02 | YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS | | | | | | | | | |
| 2102.10 | - Active yeasts: | | | | | | | | | |
| 2102.10.10 | -- Culture yeasts | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 2102.10.90 | -- Other | 10 | E | 0 | 0 | 10 | 0 | 0 | | |
| 2102.20.00 | - Inactive yeasts; other dead single-cell micro-organisms | 0 | A | 0 | 0 | 0 | 0 | 0 | | |
| 2102.30.00 | - Prepared baking powders | 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 | | |
| 21.03 | SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD | | | | | | | | | |
| 2103.10.00 | - Soy sauce | - | F | 15 | 15 | 15 | 15 | 15 | 15 | |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | - | F | 15 | 15 | 15 | 15 | 15 | 15 | |
| 2103.30 | - Mustard flour and prepared mustard: | | | | | | | | | |
| 2103.30.10 | - - Mustard flour | 5 | C | 5 | 5 | 5 | 5 | 5 | 5 | |
| 2103.30.20 | - - Prepared mustard | - | F | 15 | 15 | 15 | 15 | 15 | 15 | |
| 2103.90.00 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | 15 | |
| 21.04 | PREPARATIONS FOR SOUPS AND BROTHS; PREPARED SOUPS AND BROTHS; HOMOGENIZED COMPOSITE FOOD PREPARATIONS | | | | | | | | | |
| 2104.10.00 | - Soups and broths and preparations therefor; prepared soups and broths | - | F | 15 | 15 | 15 | 15 | 15 | 15 | |
| 2104.20.00 | - Homogenized composite food preparations | - | F | 15 | 15 | 15 | 15 | 15 | 15 | |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA | - | F | 65 | 15 | 15 | 35 | 15 | 40 | |
| 21.06 | FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE | | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2106.10.00 | - Protein concentrates and textured protein substances | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2106.90 | - Other: | | | | | | | | |
| 2106.90.10 | -- Vegetable protein hydrolysates | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2106.90.20 | -- Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 2106.90.20A | Only: powders for the preparation of gelatine | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2106.90.30 | -- Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20 | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2106.90.40 | -- Improvers for bread-making | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 2106.90.50 | -- Autolyzed yeasts (yeast extracts) | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2106.90.7 | -- Food preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10: | | | | | | | | |
| 2106.90.71 | --- Preparations for infant feeding ("infant formula"), packaged for retail sale | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2106.90.79 | --- Other | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 2106.90.80 | -- Liquid preparations based on maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products, in containers holding more than 2 kg | 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 | |
| 2106.90.91 | --- Preparation for the food industry of a stabiliser/emulsifier type | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2106.90.99 | --- Other | 15 | A | 15 | 15 | 15 | 15 | 15 | Except Panama See paragraph 7 of the General Notes to the Schedule of the Republics of the CA Party |
| 2106.900.99A | Only: imitations of processed cheese | - | F | 15 | 15 | 15 | 15 | 15 | |
| 22.01 | WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR, OTHER SWEETENER OR FLAVOURING; ICE AND SNOW | | | | | | | | |
| 2201.10.00 | - Mineral waters and aerated waters | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 2201.90.00 | - Other | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 22.02 | WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09 | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2202.10.00 | - Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring | 15 | H | 15 | 15 | 15 | 15 | 15 | |
| 2202.90 | - Other: | | | | | | | | |
| 2202.90.10 | -- Food preparations of a kind referred to in Note 1 a) to Chapter 30, for use as beverages | 30 | H | 10 | 10 | 10 | 10 | 10 | |
| 2202.90.90 | -- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2203.00.00 | BEER MADE FROM MALT | 40 | H | 15 | 20 | 40 | 15 | 15 | |
| 22.04 | WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09 | | | | | | | | |
| 2204.10.00 | - Sparkling wine | 20 | A | 15 | 20 | 20 | 15 | 10 | |
| 2204.2 | - Other wines; grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | | | | |
| 2204.21.00 | -- In containers holding 2 litres or less | 20 | A | 15 | 20 | 20 | 15 | 10 | |
| 2204.29.00 | -- Other | 20 | A | 15 | 20 | 20 | 15 | 10 | |
| 2204.30.00 | - Other grape must | 20 | A | 15 | 20 | 20 | 15 | 10 | |
| 22.05 | VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES | | | | | | | | |
| 2205.10.00 | - In containers holding 2 litres or less | 20 | A | 15 | 20 | 20 | 15 | 10 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2205.90.00 | - Other | 20 | A | 15 | 20 | 20 | 15 | 10 | |
| 2206.00.00 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE | 20 | E1 | 15 | 20 | 20 | 15 | 10 | |
| 22.07 | UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH | | | | | | | | |
| 2207.10 | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or more: | | | | | | | | |
| 2207.10.10 | -- Absolute ethyl alcohol | - | F | 10 | 40 | 40 | 15 | 40 | |
| 2207.10.90 | -- Other | - | F | 15 | 40 | 40 | 15 | 40 | |
| 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength | - | F | 15 | 40 | 40 | 15 | 40 | |
| 22.08 | UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 % VOL; SPIRITS, LIQUEURS AND OTHER SPIRITIOUS BEVERAGES | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes | |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|---|--|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | | |
| 2208.20 | - Spirits obtained by distilling grape wine or grape marc: | | | | | | | | | |
| 2208.20.10 | - With an alcoholic strength by volume of 60 % vol or more | 30 | A | 10 | 30 | 30 | 15 | 10 | | |
| 2208.20.90 | -- Other | 30 | A | 15 | 30 | 30 | 15 | 10 | | |
| 2208.30 | - Whisky: | | | | | | | | | |
| 2208.30.10 | -- With an alcoholic strength by volume exceeding 60 % vol | 30 | C1 | 10 | 30 | 30 | 5 | 10 | Except Panama See paragraph 6 of the General Notes to the Schedule of the Republics of the CA Party | |
| 2208.30.90 | -- Other | 30 | C1 | 15 | 30 | 30 | 15 | 5 | Except Panama See paragraph 6 of the General Notes to the Schedule of the Republics of the CA Party | |
| 2208.40 | - Rum and other spirits resulting from distilling, previous fermentation, of sugar cane products | | | | | | | | | |
| 2208.40.10 | -- Rum | - | F | 15 | 40 | 40 | 15 | 40 | | |
| 2208.40.90 | -- Other | - | F | 15 | 30 | 30 | 15 | 15 | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2208.50.00 | - Gin and Geneva | 30 | A | 15 | 30 | 30 | 15 | 15 | |
| 2208.60 | - Vodka: | | | | | | | | |
| 2208.60.10 | -- With an alcoholic strength by volume exceeding 60 % vol | 30 | E | 10 | 30 | 30 | 5 | 10 | |
| 2208.60.90 | -- Other | 30 | E | 15 | 30 | 30 | 15 | 15 | |
| 2208.70.00 | - Liqueurs | 30 | A | 15 | 30 | 30 | 15 | 10 | |
| 2208.90 | - Other: | | | | | | | | |
| 2208.90.10 | -- Undenatured ethyl alcohol | - | F | 10 | 40 | 40 | 15 | 40 | |
| 2208.90.90 | -- Other | 30 | A | 15 | 30 | 30 | 15 | 10 | |
| 2209.00.00 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID | - | F | 15 | 15 | 15 | 15 | 15 | |
| 23.01 | FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES | | | | | | | | |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | - | F | 10 | 10 | 10 | 10 | 10 | |
| 2301.20 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: | | | | | | | | |
| 2301.20.10 | -- Fish flour | 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 | |
| 2301.20.90 | -- Other | 15 | G | 5 | 5 | 5 | 5 | 5 | |
| 23.02 | BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS | | | | | | | | |
| 2302.10.00 | - Of maize (corn) | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2302.30.00 | - Of wheat | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2302.40 | - Of other cereals: | | | | | | | | |
| 2302.40.10 | -- Of rice | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2302.40.90 | -- Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2302.50.00 | - Of leguminous plants | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 23.03 | RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS | | | | | | | | |
| 2303.10 | - Residues of starch manufacture and similar residues: | | | | | | | | |
| 2303.10.10 | -- Of maize (corn) including the commercially called maize gluten | 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 | |
| 2303.10.90 | -- Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2303.30.00 | - Brewing or distilling dregs and waste | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 23.04 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL | | | | | | | | |
| 2304.00.10 | - Flour | - | F | 4 | 0 | 5 | 0 | 5 | |
| 2304.00.90 | - Other | - | F | 5 | 5 | 5 | 5 | 5 | |
| 2305.00.00 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL | - | F | 5 | 5 | 5 | 5 | 5 | |
| 23.06 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05 | | | | | | | | |
| 2306.10.00 | - Of cotton seeds | - | F | 5 | 5 | 5 | 5 | 5 | |
| 2306.20.00 | - Of linseed | - | F | 5 | 5 | 5 | 5 | 5 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2306.30.00 | - Of sunflower seeds | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2306.4 | - Of rape or colza seeds: | | | | | | | | |
| 2306.41.00 | -- Rape or colza seeds with a low erucic acid content | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2306.49.00 | -- Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2306.50.00 | - Of coconut or copra | - | F | 5 | 5 | 5 | 5 | 5 | |
| 2306.60.00 | - Of palm nuts or kernels | - | F | 5 | 5 | 5 | 5 | 5 | |
| 2306.90 | - Other: | | | | | | | | |
| 2306.90.10 | -- Of maize (corn) germ | - | F | 5 | 5 | 5 | 5 | 5 | |
| 2306.90.90 | -- Other | - | F | 5 | 5 | 5 | 5 | 5 | |
| 2307.00.00 | WINE LEES; ARGOL | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 23.08 | VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY- PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE | | | | | | | | |
| 2308.00.10 | - Acorns and horse-chestnuts | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 2308.00.90 | - Other | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 23.09 | PREPARATIONS OF A KIND USED IN ANIMAL FEEDING | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|---|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2309.10.00 | - Dog or cat food, packaged for retail sale | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2309.90 | - Other: | | | | | | | | |
| 2309.90.1 | -- Feeding preparations for fish: | | | | | | | | |
| 2309.90.11 | --- For aquarium fish | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2309.90.19 | --- Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2309.90.20 | -- Feeding preparations for birds | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2309.90.30 | -- Forage preparations with molasses or sugar added | - | F | 10 | 10 | 10 | 10 | 10 | |
| 2309.90.4 | -- Premixes (preparations for use in making complete feeds or supplementary feeds): | | | | | | | | |
| 2309.90.41 | --- Containing antibiotics or vitamins, whether or not intermixed | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2309.90.49 | --- Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2309.90.90 | -- Other | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 24.01 | UNMANUFACTURED TOBACCO; TOBACCO REFUSE | | | | | | | | |
| 2401.10 | - Tobacco, not stemmed/stripped: | | | | | | | | |
| 2401.10.10 | -- Virginia | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2401.10.20 | -- Burley | 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 | |
| 2401.10.30 | -- Turkish (oriental) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2401.10.90 | -- Other | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 2401.20 | - Tobacco, partly or wholly stemmed/stripped: | | | | | | | | |
| 2401.20.10 | -- Virginia | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2401.20.20 | -- Burley | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2401.20.30 | -- Turkish (oriental) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2401.20.90 | -- Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2401.30 | - Tobacco refuse: | | | | | | | | |
| 2401.30.10 | -- Virginia | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2401.30.20 | -- Burley | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 2401.30.30 | -- Turkish (oriental) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2401.30.90 | -- Other | 15 | E | 5 | 5 | 5 | 5 | 5 | |
| 24.02 | CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES | | | | | | | | |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | 15 | E | 15 | 15 | 15 | 15 | 15 | |
| 2402.20.00 | - Cigarettes containing tobacco | - | F | 40 | 30 | 20 | 55 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2402.90.00 | - Other | - | F | 15 | 15 | 15 | 15 | 15 | |
| 24.03 | OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENIZED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES | | | | | | | | |
| 2403.10 | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: | | | | | | | | |
| 2403.10.10 | -- Shredded tobacco, for making cigarettes | - | F | 15 | 15 | 15 | 15 | 15 | |
| 2403.10.90 | -- Other | - | F | 40 | 15 | 15 | 15 | 5 | |
| 2403.9 | - Other: | | | | | | | | |
| 2403.91.00 | -- "Homogenized" or "reconstituted" tobacco | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2403.99.00 | -- Other | - | F | 5 | 5 | 5 | 5 | 5 | |
| 25.01 | SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER | | | | | | | | |
| 2501.00.10 | - Sodium chloride with a purity of 99,9 % or more | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2501.00.20 | - Refined salt | 81 | H | 15 | 15 | 15 | 15 | 15 | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2501.00.90 | - Other | 81 | E | 15 | 15 | 15 | 15 | 15 | |
| 2502.00.00 | UNROASTED IRON PYRITES | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2503.00.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.04 | NATURAL GRAPHITE | | | | | | | | |
| 2504.10.00 | - In powder or in flakes | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2504.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.05 | NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26 | | | | | | | | |
| 2505.10.00 | - Silica sands and quartz sands | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2505.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.06 | QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | | | | | | | | |
| 2506.10.00 | - Quartz | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2506.20 | - Quartzite: | | | | | | | | |
| 2506.20.10 | -- Crude or roughly trimmed | 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 | |
| 2506.20.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2507.00.00 | KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.08 | OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS | | | | | | | | |
| 2508.10.00 | - Bentonite | 5 | C | 5 | 5 | 5 | 5 | 5 | |
| 2508.30.00 | - Fire-clay | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2508.40 | - Other clays: | | | | | | | | |
| 2508.40.10 | -- Decolourizing earths and fuller's earth | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2508.40.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2508.60.00 | - Mullite | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2508.70.00 | - Chamotte or dinas earths | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2509.00.00 | CHALK | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.10 | NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALKS | | | | | | | | |

| SAC code 2007 | Description | Base Rate CA | Category | Base Rate | | | | | Notes |
|------------------|--|-----------------|----------|------------|-------------|-----------|----------|-----------|-------|
| | | | | Costa Rica | El Salvador | Guatemala | Honduras | Nicaragua | |
| 2510.10.00 | - Unground | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2510.20.00 | - Ground | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.11 | NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16 | | | | | | | | |
| 2511.10.00 | - Natural barium sulphate (barytes) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2511.20.00 | - Natural barium carbonate (witherite) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2512.00.00 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.13 | PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED | | | | | | | | |
| 2513.10 | - Pumice stone: | | | | | | | | |
| 2513.10.10 | - - Crude or in irregular pieces, including crushed pumice stone ("bimskies") | 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 | |
| 2513.10.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2514.00.00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.15 | MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE WITH AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | | | | | | | | |
| 2515.1 | - Marble and travertine: | | | | | | | | |
| 2515.11.00 | -- Crude or roughly trimmed | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 2515.12.00 | -- Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | 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 | |
| 25.16 | GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | | | | | | | | |
| 2516.1 | - Granite: | | | | | | | | |
| 2516.11.00 | -- Crude or roughly trimmed | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2516.12.00 | -- Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2516.20 | - Sandstone: | | | | | | | | |
| 2516.20.10 | -- Crude or roughly trimmed | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 2516.20.20 | -- Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 5 | A | 5 | 5 | 5 | 5 | 5 | |
| 2516.90.00 | - Other monumental or building stone | 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 | |
| 25.17 | PEBBLES, GRAVEL, BROKEN OR CRUSHED, STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED | | | | | | | | |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2517.30.00 | - Tarréd macadam | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2517.4 | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: | | | | | | | | |
| 2517.41.00 | - - Of marble | 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 | |
| 2517.49.00 | -- Other | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 25.18 | DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; DOLOMITE RAMMING MIX | | | | | | | | |
| 2518.10.00 | - Dolomite, not calcined or sintered, called "crude" | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2518.20.00 | - Calcined or sintered dolomite | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2518.30.00 | - Dolomite ramming mix | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 25.19 | NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; MAGNESIUM OXIDE, WHETHER OR NOT PURE | | | | | | | | |
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2519.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.20 | GYPNUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS | | | | | | | | |
| 2520.10.00 | - Gypsum; anhydrite | 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 | |
| 2520.20.00 | - Plasters | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 2521.00.00 | LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT | 5 | E | 5 | 5 | 5 | 5 | 5 | |
| 25.22 | QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25 | | | | | | | | |
| 2522.10.00 | - Quicklime | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 2522.20.00 | - Slaked lime | 10 | E | 10 | 10 | 10 | 10 | 10 | |
| 2522.30.00 | - Hydraulic lime | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 25.23 | HYDRAULIC CEMENTS (INCLUDING NON-POWDERED CEMENTS OR CLINKER), WHETHER OR NOT COLOURED | | | | | | | | |
| 2523.10.00 | - Cement clinkers | 5 | G | 5 | 5 | 5 | 5 | 5 | |
| 2523.2 | - Portland cement: | | | | | | | | |
| 2523.21.00 | -- White cement, whether or not artificially coloured | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2523.29.00 | -- Other | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 2523.30.00 | - Aluminous cement | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 2523.90.00 | - Other hydraulic cements | 10 | G | 10 | 10 | 10 | 10 | 10 | |
| 25.24 | ASBESTOS | | | | | | | | |
| 2524.10.00 | - Crocidolite | 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 | |
| 2524.90.00 | - Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.25 | MICA, INCLUDING MICA RIFTED INTO IRREGULAR SHEETS (SPLITTINGS); MICA WASTE | | | | | | | | |
| 2525.10.00 | - Crude mica and mica rifted into irregular sheets or splittings | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2525.20.00 | - Mica powder | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2525.30.00 | - Mica waste | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.26 | NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; TALC | | | | | | | | |
| 2526.10.00 | - Neither crushed nor powdered | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2526.20.00 | - Crushed or powdered | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.28 | NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H ₃ BO ₃ , CALCULATED ON THE DRY WEIGHT | | | | | | | | |
| 2528.10.00 | - Natural sodium borates and concentrates thereof (whether or not calcined) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2528.90.00 | - 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 | |
| 25.29 | FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR | | | | | | | | |
| 2529.10.00 | - Feldspar | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2529.2 | - Fluorspar: | | | | | | | | |
| 2529.21.00 | -- Containing by weight 97 % or less calcium fluoride | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2529.22.00 | -- Containing by weight more than 97 % calcium fluoride | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 25.30 | MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE | | | | | | | | |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2530.20.00 | - Kieserite, epsomite (natural magnesium sulphates) | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2530.90 | - Other: | | | | | | | | |
| 2530.90.10 | -- Natural cryolite; natural chiolite | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2530.90.20 | -- Natural micaceous iron oxides | 0 | A | 0 | 0 | 0 | 0 | 0 | |
| 2530.90.90 | -- Other | 0 | A | 0 | 0 | 0 | 0 | 0 | |