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AGREEMENT

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

(OJ L 346, 15.12.2012, p. 3)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Decision No 5/2014 of the EU-Central America Association Council of 7 November 2014	L 196	59	24.7.2015
►**M2**	Decision No 1/2020 of the EU-Central America Association Council of 14 December 2020	L 25	1	26.1.2021
►**M3**	Protocol to the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America, on the other, to take account of the accession of the Republic of Croatia to the European Union	L 39	1	3.2.2021
►**M4**	Decision No 1/2022 of the EU-Central America Association Council of 23 June 2022	L 216	22	19.8.2022
►**M5**	Decision No 1/2023 of the EU-Central America Association Council of 29 June 2023	L 2442	1	10.11.2023

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AGREEMENT

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

THE KINGDOM OF BELGIUM,

THE REPUBLIC OF BULGARIA,

THE CZECH REPUBLIC,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE REPUBLIC OF ESTONIA,

IRELAND,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

THE ITALIAN REPUBLIC,

THE REPUBLIC OF CYPRUS,

THE REPUBLIC OF LATVIA,

THE REPUBLIC OF LITHUANIA,

THE GRAND DUCHY OF LUXEMBOURG,

HUNGARY,

MALTA,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE REPUBLIC OF POLAND,

THE PORTUGUESE REPUBLIC,

ROMANIA,

THE REPUBLIC OF SLOVENIA,

THE SLOVAK REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

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CROATIA,

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Contracting Parties to the Treaty on the European Union and the Treaty on the Functioning of the European Union, hereinafter referred to as the "Member States of the European Union",

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and

THE EUROPEAN UNION,

on the one hand, and

THE REPUBLIC OF COSTA RICA,

THE REPUBLIC OF EL SALVADOR,

THE REPUBLIC OF GUATEMALA,

THE REPUBLIC OF HONDURAS,

THE REPUBLIC OF NICARAGUA,

THE REPUBLIC OF PANAMA, hereinafter referred to as "Central America",

on the other,

CONSIDERING the traditional historical, cultural, political, economic and social links between the Parties and the desire to strengthen their relations based on common principles and values, building on the existing mechanisms that govern relations between the Parties, as well as the desire to consolidate, deepen and diversify bi-regional links in areas of common interest in a spirit of mutual respect, equality, non-discrimination, solidarity and mutual benefit;

CONSIDERING the positive development in both regions during the last two decades, which has enabled the furtherance of common goals and interests to enter into a new stage of relations, deeper and more modern and permanent, in order to establish a bi-regional association that responds to the current internal challenges as well as new international realities;

EMPHASISING the importance that the Parties attach to the consolidation of the political dialogue and economic cooperation process established to date between the Parties under the San José Dialogue initiated in 1984 and renewed on numerous occasions since then;

RECALLING the conclusions of the 2006 Vienna Summit, including the commitments undertaken by Central America as regards the deepening of regional economic integration;

RECOGNISING the progress achieved in the Central American economic integration process, such as, the ratification of the *Convenio Marco para el Establecimiento de la Unión Aduanera Centroamericana* and the *Tratado sobre Inversión y Comercio de Servicios*, as well as the implementation of a jurisdictional mechanism securing enforcement of regional economic legislation throughout the Central American region;

REAFFIRMING their respect for democratic principles and fundamental human rights as set out in the Universal Declaration of Human Rights;

RECALLING their commitment to the principles of the rule of law and good governance;

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BASED on the principle of shared responsibilities and convinced of the importance of preventing illicit drug use and of reducing its harmful effects, including the fight against the cultivation, production, processing and trafficking of drugs and its precursors, and money laundering;

NOTING that the provisions of this Agreement that fall within the scope of Part III, Title V of the Treaty on the Functioning of the European Union bind the United Kingdom and Ireland as separate Contracting Parties, and not as part of the European Union, unless the European Union together with the UK and/or Ireland have jointly notified the Republics of the CA Party that the United Kingdom (UK) or Ireland is bound as part of the European Union in accordance with Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of Freedom, Security and Justice annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union. If the United Kingdom and/or Ireland ceases to be bound as part of the European Union in accordance with Article 4a of the Protocol No. 21, the European Union together with the UK and/or Ireland shall immediately inform the Republics of the CA Party of any change in their position in which case they shall remain bound by the provisions of this Agreement in their own right. The same applies to Denmark in accordance with the Protocol annexed to those Treaties on the position of Denmark;

HIGHLIGHTING their commitment to working together in pursuit of the objectives of poverty eradication, job creation, equitable and sustainable development, including aspects of vulnerability to natural disasters, environmental conservation and protection and biodiversity, and the progressive integration of the Republics of the CA Party into the world economy;

REAFFIRMING the importance that the Parties attach to the principles and rules which govern international trade, in particular those contained in the Marrakesh Agreement Establishing the World Trade Organisation, done on April 15, 1994 (hereinafter referred to as the "WTO Agreement"), and the multilateral agreements annexed to the WTO Agreement, and to the need to apply them in a transparent and non-discriminatory manner;

CONSIDERING the difference in economic and social development existing between the Republics of the CA Party and the EU Party and the shared objective of strengthening the process of economic and social development in Central America;

DESIRING to strengthen their economic relations, particularly trade and investment, strengthening and improving the current level of access of the Republics of the CA Party to the European Union market, thus contributing to economic growth in Central America and the reduction of asymmetries between the two regions;

CONVINCED that this Agreement will create a climate conducive to growth in sustainable economic relations between them, more particularly in the trade and investment sectors which are essential to the realisation of the economic and social development and technological innovation and modernisation;

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HIGHLIGHTING the need to build upon the principles, objectives and mechanisms that govern relations between the two regions, in particular the Political Dialogue and Cooperation Agreement between the European Community and its Member States, and the Republics of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama signed in 2003 (hereinafter referred to as the "2003 Political Dialogue and Cooperation Agreement"), as well as the 1993 Framework Cooperation Agreement signed between the same parties;

AWARE of the need to promote sustainable development in both regions through a development partnership involving all relevant stakeholders, including civil society and the private sector, in line with the principles set out in the Monterrey Consensus and the Johannesburg Declaration, and its Plan for Implementation;

REAFFIRMING that the States in their exercise of sovereign power to exploit their natural resources, according to their own environmental and developmental policies, should promote sustainable development;

MINDFUL of the need to develop a comprehensive dialogue on migration to strengthen bi-regional cooperation on migration issues in the framework of the Political Dialogue and Cooperation Parts of this Agreement and ensure the effective promotion and protection of human rights of all migrants;

RECOGNISING that no provision in this Agreement shall in any way refer to, nor shall be interpreted or construed in any way as defining the position of the Parties in ongoing or future bilateral or multilateral trade negotiations;

EMPHASISING the will to cooperate in international *fora* on issues of mutual interest;

BEARING IN MIND the strategic partnership developed between the European Union and Latin America and the Caribbean in the context of the 1999 Rio Summit and reaffirmed at the 2002 Madrid Summit, the 2004 Guadalajara Summit, the 2006 Vienna Summit, the 2008 Lima Summit and the 2010 Madrid Summit;

TAKING INTO ACCOUNT the Madrid Declaration of May 2010;

HAVE DECIDED TO CONCLUDE THIS AGREEMENT:

PART I

GENERAL AND INSTITUTIONAL PROVISIONS

TITLE I

NATURE AND SCOPE OF THIS AGREEMENT

Article 1

Principles

1. Respect for democratic principles and fundamental human rights, as laid down in the Universal Declaration of Human Rights, and for the rule of law, underpins the internal and international policies of both Parties and constitutes an essential element of this Agreement.

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2. The Parties confirm their commitment to the promotion of sustainable development, which is a guiding principle for the implementation of this Agreement, taking notably into account the Millennium Development Goals. The Parties shall ensure that an appropriate balance is struck between the economic, social and environmental components of sustainable development.

3. The Parties reaffirm their attachment to good governance and the rule of law, which entails, in particular, the primacy of law, the separation of powers, the independence of the judiciary, clear decision-making procedures at the level of the public authorities, transparent and accountable institutions, the good and transparent management of public affairs at local, regional and national levels, and the implementation of measures aiming at preventing and combating corruption.

Article 2

Objectives

The Parties agree that the objectives of this Agreement are to:

(a) strengthen and consolidate the relations between the Parties through an association based on three interdependent and fundamental parts: political dialogue, cooperation and trade, based on mutual respect, reciprocity and common interest. The implementation of this Agreement shall make full use of the institutional arrangements and mechanisms agreed by the Parties;

(b) develop a privileged political partnership based on values, principles and common objectives, in particular the respect for and the promotion of democracy and human rights, sustainable development, good governance and the rule of law, with the commitment to promote and protect these values and principles on the world stage, in such a way that it contributes to the strengthening of multilateralism;

(c) enhance bi-regional cooperation in all areas of common interest with the aim of achieving more sustainable and equitable social and economic development in both regions;

(d) expand and diversify the Parties' bi-regional trade relation in conformity with the WTO Agreement and the specific objectives and provisions set out in Part IV of this Agreement, which should contribute to higher economic growth, to the gradual improvement of the quality of life in both regions and to a better integration of both regions in the world economy;

(e) strengthen and deepen the progressive process of regional integration in areas of common interest, as a way to facilitate the implementation of this Agreement;

(f) reinforce good neighbourly relations and the principle of peaceful resolution of disputes;

(g) at least maintain and preferably develop the level of good governance, social, labour and environmental standards achieved through the effective implementation of international conventions of which the Parties are part of at the time of entry into force of this Agreement; and

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(h) foster increased trade and investment among the Parties, taking into account special and differential treatment in order to reduce structural asymmetries existing between both regions.

Article 3

Scope

The Parties shall treat each other as equals. Nothing in this Agreement shall be construed to undermine the sovereignty of any Republic of the CA Party.

TITLE II

INSTITUTIONAL FRAMEWORK

Article 4

Association Council

1. An Association Council is hereby established, which shall oversee the fulfilment of the objectives of this Agreement and supervise its implementation. The Association Council shall meet at ministerial level at regular intervals, not exceeding a period of two years, and extraordinarily whenever circumstances so require, if the Parties so agree. The Association Council shall meet where appropriate and agreed by both Parties at Head of State or Government level. Furthermore, in order to strengthen the political dialogue and make it more efficient, specific ' *ad hoc* ' meetings at working level shall be encouraged.

2. The Association Council shall examine any major issue arising within the framework of this Agreement, as well as any other bilateral, multilateral or international question of common interest.

3. The Association Council shall also examine proposals and recommendations from the Parties for the improvement of the relations established under this Agreement.

Article 5

Composition and Rules of Procedures

1. The Association Council shall be composed of representatives of the EU Party and of each of the Republics of the CA Party at ministerial level, in accordance with the Parties' respective internal arrangements and taking into consideration the specific issues (Political Dialogue, Cooperation and/or Trade) to be addressed at any given session.

2. The Association Council shall establish its own rules of procedure.

3. Members of the Association Council may arrange to be represented, in accordance with the conditions laid down in its rules of procedure.

4. The Association Council shall be chaired alternately by a representative of the EU Party on one side, and by a representative of one Republic of the CA Party on the other, in accordance with the provisions laid down in its rules of procedure.

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Article 6

Decision-Making Powers

1. In order to attain the objectives of this Agreement, the Association Council shall have the power to take decisions in the cases provided for in this Agreement.

2. The decisions taken shall be binding on the Parties, which shall take all measures necessary to implement them in accordance with each Party's internal rules and legal procedures.

3. The Association Council may also make appropriate recommendations.

4. The Association Council shall adopt decisions and recommendations by mutual agreement between the Parties. In the case of the Republics of the CA Party, the adoption of decisions and recommendations shall require their consensus.

5. The procedure established in paragraph 4 shall apply to all other governing bodies created by this Agreement.

Article 7

Association Committee

1. The Association Council shall be assisted in the performance of its duties by an Association Committee which shall be composed of representatives of the EU Party and of each of the Republics of the CA Party, at senior official level, and taking into consideration the specific issues (Political Dialogue, Cooperation and/or Trade) to be addressed at any given session.

2. The Association Committee shall be responsible for the general implementation of this Agreement.

3. The Association Council shall establish the rules of procedure of the Association Committee.

4. The Association Committee shall have the power to take decisions in the cases provided for in this Agreement or where such power has been delegated to it by the Association Council. In this event, the Association Committee shall take its decisions in accordance with the conditions laid down in Articles 4 to 6.

5. The Association Committee shall generally meet once a year for an overall review of the implementation of this Agreement, on a date and with an agenda agreed in advance by the Parties, in Brussels one year and in Central America the next. Special meetings may be convened, by mutual agreement, at the request of either of the Parties. The Association Committee shall be chaired alternately by a representative of each of the Parties.

Article 8

Sub-Committees

1. The Association Committee shall be assisted in the performance of its duties by the Sub-Committees established in this Agreement.

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2. The Association Committee may decide to set up any additional Sub-Committee. It may decide to change the task assigned to or dissolve any Sub-Committee.

3. Sub-Committees shall meet once per year or at the request of either Party or of the Association Committee, at an appropriate level. When in person, meetings shall be held alternately in Brussels or Central America. Meetings may also be held by any technological mean available to the Parties.

4. Sub-Committees shall be chaired alternately by a representative of the EU Party on one side and by a representative of one Republic of the CA Party on the other, for a period of one year.

5. The creation or existence of a Sub-Committee shall not prevent the Parties from bringing any matter directly to the Association Committee.

6. The Association Council shall adopt rules of procedure which determine the composition and duties of such Sub-Committees and how they shall function, insofar as not provided for by this Agreement.

7. A Cooperation Sub-Committee is hereby established. It shall assist the Association Committee in the performance of its duties regarding Part III of this Agreement. It shall also have the following tasks:

(a) attend any cooperation related matter mandated by the Association Committee;

(b) follow-up the overall implementation of Part III of this Agreement;

(c) discuss any related cooperation issues that may affect the operation of Part III of this Agreement.

Article 9

Association Parliamentary Committee

1. An Association Parliamentary Committee is hereby established. It shall consist of members of the European Parliament, on the one side, and of members of the *Parlamento Centroamericano (PARLACEN)*, and in the case of Republics of the CA Party that are not members of PARLACEN, representatives designated by their respective National Congress, on the other side, who shall meet and exchange views. It shall determine the frequency of its meetings and shall be chaired by one of the two sides alternately.

2. The Association Parliamentary Committee shall establish its rules of procedure.

3. The Association Parliamentary Committee may request of the Association Council relevant information regarding the implementation of this Agreement. The Association Council shall supply the Committee with the requested information.

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4. The Association Parliamentary Committee shall be informed of the decisions and recommendations of the Association Council.

5. The Association Parliamentary Committee may make recommendations to the Association Council.

Article 10

Joint Consultative Committee

1. A Joint Consultative Committee is hereby established as a consultative body of the Association Council. Its work shall consist in submitting the opinions of civil society organisations to this Council regarding the implementation of this Agreement without prejudice to other processes in accordance with Article 11. The Joint Consultative Committee shall further be tasked with contributing to the promotion of dialogue and cooperation between the organisations of civil society in the European Union and those in Central America.

2. The Joint Consultative Committee shall be composed of an equal number of representatives of the European Economic and Social Committee, on the one side, and of representatives of the *Comité Consultivo del Sistema de la Integración Centroamericana (CC-SICA)* and of the *Comité Consultivo de Integración Económica (CCIE)*, on the other side.

3. The Joint Consultative Committee shall adopt its rules of procedure.

Article 11

Civil Society

1. The Parties shall promote meetings of representatives of the European Union's and of Central America's civil societies, including the academic community, social and economic partners and non-governmental organisations.

2. The Parties shall call for regular meetings with these representatives in order to inform them about the implementation of this Agreement and to gather their suggestions in this respect.

PART II

POLITICAL DIALOGUE

Article 12

Objectives

The Parties agree that the objectives of the political dialogue between the Republics of the CA Party and the EU Party are to:

(a) establish a privileged political partnership based notably on the respect for and the promotion of democracy, peace, human rights, the rule of law, good governance and sustainable development;

(b) defend common values, principles and objectives through their promotion at the international level in particular at the United Nations;

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(c) strengthen the United Nations Organization as the core of the multilateral system, in order to enable it to tackle global challenges effectively;

(d) intensify political dialogue in order to enable a broad exchange of views, positions and information leading to joint initiatives at international level;

(e) cooperate in the field of foreign and security policy, with the objective of coordinating their positions and taking joint initiatives of mutual interest in the relevant international *fora*.

Article 13

Areas

1. The Parties agree that political dialogue shall cover all aspects of mutual interest either at the regional or international levels.

2. The political dialogue between the Parties shall prepare the way for new initiatives for pursuing common goals and for establishing common ground in areas such as: regional integration; the rule of law; good governance; democracy; human rights; promotion and protection of the rights and fundamental freedoms of indigenous peoples and individuals, as recognised by the United Nations Declaration on the Rights of Indigenous Peoples; equal opportunities and gender equality; the structure and orientation of international cooperation; migration; poverty reduction and social cohesion; core labour standards; the protection of the environment and the sustainable management of natural resources; regional security and stability, including the fight against citizens' insecurity; corruption; drugs; transnational organised crime; the trafficking of small arms and light weapons as well as their ammunition; the fight against terrorism; the prevention and peaceful resolution of conflicts.

3. Dialogue under Part II shall also cover the international conventions on human rights, good governance, core labour standards and the environment, in accordance with the Parties' international commitments and raise, in particular, the issue of their effective implementation.

4. The Parties may agree at any time to add any other topic as an area for political dialogue.

Article 14

Disarmament

1. The Parties agree to cooperate and to contribute to strengthening the multilateral system in the area of conventional weapons disarmament, through full compliance with and national implementation of their existing obligations under international treaties and agreements and other relevant international instruments in the field of conventional weapons disarmament.

2. In particular, the Parties will promote the full implementation and universalisation of the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-personnel Mines and on their Destruction, and the Convention on Certain Conventional Weapons (CCW) and its protocols.

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3. The Parties furthermore recognise that the illicit manufacture, transfer and circulation of small arms and light weapons, including their ammunition, and their excessive accumulation and uncontrolled spread continue to pose a serious threat to peace and international security. They therefore agree to cooperate in fighting the illicit trade and excessive accumulation of small arms and light weapons, including their ammunition, and also agree to work jointly to regulate the licit trade of conventional arms.

4. The Parties therefore agree to observe and fully implement their obligations to deal with the illicit trade in small arms and light weapons, including their ammunition, under existing international agreements and applicable United Nations Security Council resolutions, as well as their commitments within the framework of other international instruments applicable in this area, such as the United Nations Programme of Action on Small Arms and Light Weapons.

Article 15

Weapons of Mass Destruction

1. The Parties consider that the proliferation of nuclear, chemical and biological weapons of mass destruction and their means of delivery, both to State and non-State actors, represents one of the most serious threats to international stability and security.

2. The Parties therefore agree to cooperate and to contribute to countering the proliferation of weapons of mass destruction and their means of delivery, through full compliance with and national implementation of their existing obligations under international disarmament and non-proliferation treaties and agreements and other relevant international obligations.

3. The Parties agree that this provision constitutes an essential element of this Agreement.

4. The Parties furthermore agree to cooperate and to contribute to the objective of non-proliferation by:

(a) taking steps to sign, ratify or accede to, as appropriate, and fully implement and comply with all other relevant international instruments;

(b) establishing an effective system of national export controls controlling the export as well as transit of weapons of mass destruction related goods, including weapons of mass destruction end-use control on dual-use technologies and containing effective sanctions for breaches of export controls.

5. The Parties agree to establish a regular political dialogue that will accompany and consolidate their cooperation in this area.

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Article 16

Fight Against Terrorism

1. The Parties reaffirm the importance of the fight against terrorism and, in accordance with international human rights, humanitarian and refugee law, relevant international conventions and instruments, the relevant United Nations resolutions and their respective legislation and regulations, and the United Nations Global Counter-Terrorism Strategy contained in the United Nations General Assembly Resolution 60/288 of 8 September 2006, agree to cooperate in the prevention and suppression of acts of terrorism.

2. They shall do so in particular:

(a) in the framework of full implementation of international conventions and instruments, including all relevant United Nations General Assembly resolutions and United Nations Security Council resolutions;

(b) by exchange of information on terrorist groups and their support networks, in accordance with international and national law;

(c) by cooperating on the means and methods used to counter terrorism, including in technical fields and training, and by exchange of experience in terrorism prevention and in the area of protection in the fight against terrorism;

(d) through exchanges of views on legislative frameworks and best practices, as well as technical and administrative assistance;

(e) through exchange of information in accordance with their respective legislation;

(f) by technical assistance and training on methods of investigation, information technology, design of protocols on prevention, alerts and effective response to terrorist threats or acts; and

(g) through exchanges of views on prevention models related to other illicit activities linked to terrorism, such as money laundering, trafficking of firearms, identity document forgery and human trafficking, among others.

Article 17

Serious Crimes of International Concern

1. The Parties reaffirm that the most serious crimes of concern to the international community as a whole should not go unpunished and that their prosecution should be ensured by measures at either the domestic or international level, as appropriate, including the International Criminal Court.

2. The Parties consider that the establishment and effective functioning of the International Criminal Court constitutes an important development for international peace and justice and that the Court represents an effective instrument to investigate and prosecute perpetrators of the most serious crimes of concern to the international community as a whole when national courts are not willing or able to do so, given the International Criminal Court's complementarity to national criminal jurisdiction.

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3. The Parties agree to cooperate to promote universal adherence to the Rome Statute by:

(a) continuing to take steps to implement the Rome Statute and to ratify and implement related instruments (such as the Agreement on Privileges and Immunities of the International Criminal Court);

(b) sharing experience with regional partners in the adoption of legal adjustments required to allow for the ratification and implementation of the Rome Statute; and

(c) taking measures to safeguard the integrity of the Rome Statute.

4. It remains the sovereign decision of every State to decide the most appropriate moment to adhere to the Statute of Rome.

Article 18

Finance for Development

1. The Parties agree to support international efforts to promote policies and regulations to finance development and to strengthen cooperation in order to achieve internationally agreed development goals, including the Millennium Development Goals, as well as the commitments of the Monterrey Consensus and other related *fora*.

2. For this purpose, and with the objective to foster more inclusive societies, the Parties recognise the need to develop new and innovative financial mechanisms.

Article 19

Migration

1. The Parties reaffirm the importance that they attach to a joint management of migration flows between their territories. Recognising that poverty is one of the root causes of migration and with a view to strengthening cooperation between them, they shall establish a comprehensive dialogue on all migration-related issues, including irregular migration, refugee flows, smuggling and trafficking of human beings, as well as the inclusion of migration concerns, including brain drain, in the national strategies for economic and social development of the areas from which migrants originate, also taking into consideration the historic and cultural linkages existing between both regions.

2. The Parties agree to ensure the effective enjoyment, protection and promotion of human rights for all migrants and the principles of fairness and transparency in the equal treatment of migrants, and stress the importance of fighting against racism, discrimination, xenophobia and other forms of intolerance.

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Article 20

Environment

1. The Parties shall promote a dialogue in the areas of environment and sustainable development by exchanging information and encouraging initiatives on local and global environmental issues, recognising the principle of shared but differentiated responsibilities, as set forth in the 1992 Rio Declaration on Environment and Development.

2. This dialogue shall be aimed, *inter alia*, at fighting the threat of climate change, biodiversity conservation, the protection and sustainable management of forests to, *inter alia*, reduce emissions from deforestation and forest degradation, the protection of hydro and marine resources, basins and wetlands, the research and development of alternative fuels and renewable energy technologies and the reform of environmental governance in view of increasing its efficiency.

Article 21

Citizen Security

The Parties shall dialogue on citizen security, which is fundamental to promote human development, democracy, good governance, and respect human rights and fundamental freedoms. They acknowledge that citizen security transcends national and regional borders, and therefore requires the impulse of a broader dialogue and cooperation on this matter.

Article 22

Good Governance in the Tax Area

With a view to strengthening and developing economic activities while taking into account the need to develop an appropriate regulatory framework, the Parties recognise and commit to common and internationally agreed principles of good governance in the tax area.

Article 23

Common Economic-Financial Credit Fund

1. The Parties agree on the importance to reinforce efforts in order to reduce poverty and support the development of Central America, in particular its poorest areas and populations.

2. Therefore, the Parties agree to negotiate the creation of a Common Economic and Financial mechanism including, among others, the intervention of the European Investment Bank (EIB), the Latin American Investment Facility (LAIF) and technical assistance by the regional Central American cooperation programme. This mechanism shall assist in the reduction of poverty, promote development and the integral well-being of Central America, as well as give impulse to the socio-economic growth and the furthering of a balanced relationship between both regions.

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3. For this purpose, a bi-regional working group has been established. The mandate of this group shall be to examine the creation of such mechanism as well as the modalities of its functioning.

PART III

COOPERATION

Article 24

Objectives

1. The general objective of cooperation is to support the implementation of this Agreement in order to reach an effective partnership between the two regions by facilitating resources, mechanisms, tools and procedures.

2. Priority shall be given to the following objectives, which are further developed in Titles I to IX of this Part:

(a) strengthening peace and security;

(b) contributing to reinforcing democratic institutions, good governance and full applicability of the rule of law, gender equality, all forms of non-discrimination, cultural diversity, pluralism, promotion and respect for human rights, fundamental freedoms, transparency and citizen participation;

(c) contributing to social cohesion through the alleviation of poverty, inequality, social exclusion and all forms of discrimination so as to improve the quality of life for the peoples of Central America and the European Union;

(d) promoting economic growth with a view to furthering sustainable development, reducing the imbalances between and within the Parties and developing synergies between the two regions;

(e) deepening the process of regional integration in Central America by strengthening the capacity to implement and use the benefits of this Agreement, thereby contributing to the economic, social and political development of the Central American region as a whole;

(f) reinforcing production and management capacities and enhancing competitiveness, thereby opening up trade and investment opportunities for all the economic and social players in the two regions.

3. The Parties shall pursue policies and measures with a view to attaining the objectives referred to above. These measures may include innovative financial mechanisms with the objective of contributing to the achievement of the Millennium Development Goals and other internationally agreed development objectives, in conformity with the commitments of the Monterrey Consensus and subsequent *fora*.

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Article 25

Principles

Cooperation between the Parties shall be governed by the following principles:

(a) cooperation shall support and be complementary to the efforts of the associated countries and regions to implement the priorities set by their own development policies and strategies, without prejudice to the activities carried out with their civil society;

(b) cooperation shall be the result of a dialogue between the associated countries and regions;

(c) the Parties shall promote participation of civil society and local authorities in their development policies and in their cooperation;

(d) cooperation activities shall be established both at national and regional level complementing one another so as to support the general and specific objectives set out in this Agreement;

(e) cooperation shall take into account cross-cutting issues such as democracy and human rights, good governance, indigenous peoples, gender, environment - including natural disasters - and regional integration;

(f) the Parties shall enhance the effectiveness of their cooperation by operating within mutually agreed frameworks. They shall promote harmonisation, alignment and coordination between donors and the fulfilment of mutual obligations linked to the achievement of co-operation activities;

(g) cooperation includes technical and financial assistance as a means to contribute to the implementation of the objectives of this Agreement;

(h) the Parties agree on the importance to take into consideration their different levels of development in the design of cooperation activities;

(i) the Parties agree on the importance of continuing to support poverty reduction policies and strategies of middle-income countries, with a special attention to lower middle-income countries;

(j) cooperation in the framework of this Agreement does not affect the participation of the Republics of the CA Party, as developing countries, in the EU Party's activities in the field of research for development or other European Union development cooperation programmes addressed to third countries, subject to the rules and procedures of these programmes.

Article 26

Modalities and Methodology

1. In order to implement cooperation activities, the Parties agree that:

(a) instruments may include a large scope of bilateral, horizontal or regional activities, such as programmes and projects, including infrastructure projects, budget support, sectoral policy dialogue, exchange and transfer of equipment, studies, impact assessments, statistics and

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data bases, exchanges of experience and experts, training, communication and awareness raising campaigns, seminars and publications;

(b) implementing actors may comprise local, national and regional authorities, civil society and international organisations;

(c) they shall provide the appropriate administrative and financial resources necessary to ensure the implementation of the activities of cooperation that they will have agreed in accordance with their own laws, regulations and procedures;

(d) all entities involved in cooperation shall be subject to a transparent and accountable management of resources;

(e) they shall promote innovative cooperation and finance modalities and instruments in order to improve the efficiency of cooperation and to make the best use of this Agreement;

(f) cooperation between the Parties shall identify and develop innovative cooperation programmes for the Republics of the CA Party;

(g) they shall encourage and facilitate private financing and direct foreign investment, in particular through funding of the European Investment Bank in Central America in line with its own procedures and financial criteria;

(h) the participation of each Party as an associated partner in framework programmes, specific programmes and other activities of the other Party shall be promoted in accordance with their own rules and procedure;

(i) the participation of the Republics of the CA Party to the EU Party's thematic and horizontal cooperation programmes for Latin America shall be promoted, including by means of possible specific windows;

(j) the Parties, in accordance with their own rules and procedures, shall promote triangular cooperation in areas of common interest between the two regions and with third countries;

(k) the Parties should explore together all practical possibilities for cooperation in their mutual interest.

2. The Parties agree to foster, according to their needs and within the framework of their respective programmes and legislation, cooperation between financial institutions.

Article 27

Evolutionary Clause

1. The fact that an area or cooperation activity has not been included in this Agreement shall not be interpreted as an impediment for the Parties to decide, in accordance with their respective legislations, to cooperate in those areas or activities.

▼B

2. No opportunities for cooperation shall be ruled out in advance. The Parties may use the Association Committee to explore practical possibilities for cooperation in their mutual interest.

3. As regards the implementation of this Agreement, the Parties may make suggestions designed to expand cooperation in all areas, taking into account the experience acquired during the implementation thereof.

Article 28

Statistics Cooperation

1. The Parties agree to cooperate in order to develop better statistical methods and programmes according to internationally accepted standards, including gathering, processing, quality control and dissemination of statistics, aimed at generating indicators with enhanced comparability between the Parties, thus enabling the Parties to use each other's statistics on trade in goods and services, foreign direct investments and, more generally, any field covered by this Agreement, for which statistics can be drawn up. The Parties acknowledge the usefulness of bilateral cooperation to support these objectives.

2. Cooperation in this field shall also aim at:

(a) the development of a regional statistical system in support of the priorities for regional integration agreed between the Parties;

(b) cooperating in the field of statistics on science, technology and innovation.

3. This cooperation could include, among others: technical exchanges between statistical institutes in the Republics of the CA Party and in the Member States of the European Union and Eurostat, including exchange of scientists; development of improved, and where relevant, consistent methods of data collection, disaggregation, analysis and interpretation; and organisation of seminars, working groups or statistical training programmes.

TITLE I

DEMOCRACY, HUMAN RIGHTS AND GOOD GOVERNANCE

Article 29

Democracy and Human Rights

1. The Parties shall cooperate to achieve full compliance with all human rights and fundamental freedoms, which are universal, indivisible, inter-related and inter-dependant, as well as the building and strengthening of democracy.

2. Such cooperation may include *inter alia*:

(a) the effective implementation of the international instruments of human rights, as well as the recommendations emanating from Treaty Bodies and Special Procedures;

▼B

(b) the integration of the promotion and protection of human rights in national policies and development plans;

(c) the strengthening of the capacities to apply the democratic principles and practices;

(d) the development and implementation of action plans on democracy and human rights;

(e) awareness raising and education in human rights, democracy and culture of peace;

(f) the strengthening of democratic and human rights-related institutions, as well as the legal and institutional frameworks for the promotion and protection of human rights;

(g) the development of joint initiatives of mutual interest in the framework of relevant multilateral *fora*.

Article 30

Good Governance

The Parties agree that cooperation in this field shall actively support governments through actions aimed at, in particular:

(a) respecting the rule of law;

(b) guaranteeing the separation of powers;

(c) guaranteeing an independent and efficient judicial system;

(d) promoting transparent, accountable, efficient, stable and democratic institutions;

(e) promoting policies to guarantee accountability and transparent management;

(f) fighting against corruption;

(g) reinforcing good and transparent governance at national, regional and local levels;

(h) establishing and maintaining clear decision making procedures by public authorities at all levels;

(i) supporting the participation of civil society.

Article 31

Modernisation of the State and Public Administration, including Decentralisation

1. The Parties agree that the objective of cooperation in this field shall be to improve their legal and institutional frameworks, based notably on best practices. This includes reform and modernisation of public administration, including through capacity building, to support and reinforce the processes of decentralisation and to underpin organisational changes resulting from regional integration, paying particular attention to organisational efficiency and to service delivery to citizens, as well as to good and transparent management of public resources and accountability.

▼B

2. This cooperation may include national and regional programs and projects aimed at building capacities for policy design, and implementation and evaluation of public policies, as well as reinforcing the judiciary system while fostering the involvement of civil society.

Article 32

Conflict Prevention and Resolution

1. The Parties agree that cooperation in this field shall promote and sustain a comprehensive peace policy, including the prevention and resolution of conflicts. This policy shall be based on the principle of commitment and participation of society and shall focus primarily on developing regional, sub-regional and national capacities. It shall ensure equal political, economic, social and cultural opportunities for all segments of society, reinforce democratic legitimacy, promote social cohesion and an effective mechanism for peaceful conciliation of the interests of different groups, and encourage an active and organised civil society, in particular making use of existing regional institutions.

2. Cooperation shall strengthen capacities to resolve conflicts and may include, among others, the provision of support to mediation, negotiation and reconciliation processes; to strategies promoting peace; to efforts to strengthen confidence and security building on the regional level; to efforts developed to help children, women and elderly people and to actions in the fight against anti-personnel mines.

Article 33

Reinforcement of Institutions and Rule of Law

The Parties shall attach particular importance to the consolidation of the rule of law and the reinforcement of institutions at all levels in the areas of law enforcement and the administration of justice in particular. Cooperation shall notably aim at strengthening the independence of the judiciary and improving its efficiency.

TITLE II

JUSTICE, FREEDOM AND SECURITY

Article 34

Personal Data Protection

1. The Parties agree to cooperate in order to improve the level of protection of personal data to the highest international standards, such as the Guidelines for the Regulation of Computerised Personal Data Files, modified by the General Assembly of the United Nations on December 14th 1990, and to work towards the free movement of personal data between the Parties, with due regard to their domestic legislation.

▼B

2. Cooperation on protection of personal data may include, *inter alia*, technical assistance in the form of exchange of information and expertises taking into account the laws and regulations of the Parties.

Article 35

Illicit Drugs

1. The Parties shall cooperate to ensure a comprehensive, integrated, and balanced approach through effective action and coordination between the competent authorities, including from the health, education, law enforcement, custom services, social, justice and interior sectors with the aim of reducing, to the greatest extent possible, the supply and demand of illicit drugs as well as their impact on drug users and society at large, and in order to achieve control and a more effective prevention of diversion towards chemical precursors used for the illicit manufacture of narcotic drugs and psychotropic substances, including the diversion towards illegal purposes of narcotic drugs and psychotropic substances for medical and scientific use.

2. Cooperation shall be based on the principle of shared responsibility, relevant international conventions as well as the Political Declaration, the Special Declaration on the Guiding Principles of Drug Demand Reduction and the other main documents adopted by the Twentieth United Nations General Assembly Special Session on Drugs in June 1998.

3. Cooperation shall aim to coordinate and increase joint efforts to address the problem of illicit drugs. Without prejudice to other cooperation mechanisms, the Parties agree that, at the inter-regional level, the Coordination and Cooperation Mechanism on Drugs between the European Union and Latin America and the Caribbean shall be used for this purpose, and agree to cooperate in view of strengthening its efficiency.

4. The Parties also agree to cooperate against crime related drug trafficking, through increased coordination with relevant international bodies and instances.

5. The Parties shall cooperate to ensure a comprehensive and balanced approach through effective action and coordination between the competent authorities, including the social, justice and interior sectors with the aim to:

(a) exchange points of view regarding legislative schemes and best practices;

(b) fight against the supply, traffic and demand of narcotic drugs and psychotropic substances;

(c) strengthen judicial and police cooperation to combat illicit trafficking;

(d) strengthen maritime cooperation in view of fighting efficiently against trafficking;

▼B

(e) establish information and monitoring centres;

(f) define and apply measures to reduce illicit drug trafficking, medical prescriptions (narcotic drugs and psychotropics) and chemical precursors;

(g) set up joint research programmes and projects as well as reciprocal judiciary assistance;

(h) stimulate alternative development, in particular, the promotion of legal crops for small producers;

(i) facilitate training and education of human resources in order to prevent the drug consumption and trafficking, as well as to strengthen administrative control systems;

(j) support youth prevention programs and education inside and outside of school;

(k) strengthen prevention as well as treatment, rehabilitation and reintegration of drug users covering a wide range of modalities, including harm reduction related to drug abuse.

Article 36

Money Laundering, including the Financing of Terrorism

1. The Parties agree to cooperate in preventing the use of their financial systems and enterprises for laundering proceeds arising from all serious offences and in particular from offences related to illicit drugs and psychotropic substances and related to terrorist acts.

2. This cooperation shall, where relevant, in line with the standards established by the Financial Action Task Force (FATF), include administrative and technical assistance aimed at the development and implementation of regulations and the efficient functioning of suitable standards and mechanisms. In particular, cooperation shall allow for exchanges of relevant information and for the adoption of appropriate standards to combat money laundering and terrorism financing in accordance with those adopted by the international bodies active in this area, and with best practices used in the international context.

Article 37

Organised Crime and Citizen Security

1. The Parties agree to cooperate in preventing and combating organised and financial crime. To that end, they shall promote and exchange good practices and implement relevant agreed international standards and instruments, such as the United Nations Convention on Transnational Organized Crime and its supplementing Protocols and the United Nations Convention against corruption. They shall notably encourage witness protection programmes.

▼B

2. The Parties also agree to cooperate to improve citizen security, notably through support to security policies and strategies. This cooperation should contribute to crime prevention and could include activities such as regional cooperation projects between police and judicial authorities, training programs, exchanges of best practices for criminal profiling. It shall also comprise, *inter alia*, exchanges of views on legislative frameworks as well as administrative and technical assistance aimed at strengthening the institutional and operational capabilities of law enforcement authorities.

Article 38

The Fight against Corruption

1. The Parties recognise the importance of preventing and combating corruption in the private and public sector and reaffirm their concern about the seriousness and threats caused by corruption to the stability and security of democratic institutions. To that end, the Parties shall cooperate in view of implementing and promoting relevant international standards and instruments, such as the United Nations Convention against Corruption.

2. The Parties shall in particular cooperate on:

(a) improving organisational effectiveness and guaranteeing transparent management of public resources and accountability;

(b) strengthening the relevant institutions, including law enforcement authorities and the judiciary;

(c) preventing corruption and bribery in international transactions;

(d) monitoring and evaluation of policies to combat corruption at local, regional, national and international level;

(e) encouraging actions that promote the values of a culture of transparency, legality and a change in people's attitudes to corrupt practices;

(f) further developing cooperation to facilitate measures to recover assets, promoting good practices and capacity building.

Article 39

Illicit Trafficking of Small Arms and Light Weapons

1. The Parties shall cooperate to prevent and combat illicit trafficking in small arms and light weapons including their ammunition. They shall aim at coordinating actions to strengthen legal and institutional cooperation, as well as at collecting and destroying illicit small arms and light weapons, including their ammunition, in civilian hands.

▼B

2. The Parties shall cooperate to promote joint initiatives in the fight against small arms and light weapons, including their ammunition. In particular, the Parties shall cooperate on those joint initiatives which are aimed at implementing the national, regional and international programmes as well as conventions in this field, both within a multilateral and inter-regional framework.

Article 40

The Fight against Terrorism with full Respect for Human Rights

1. Cooperation in the area of combating terrorism will implement the framework and the standards agreed in Article 16 of Part II.

2. The Parties shall also cooperate to ensure that any person who participates in the financing, planning, preparation or perpetration of terrorist acts or in support of terrorist acts, will be brought to justice. The Parties agree that the fight against terrorism shall be done in full compliance with all relevant United Nations Resolutions while respecting the sovereignty of the States, as well as due process, human rights and fundamental freedoms.

3. The Parties agree to cooperate in the prevention and suppression of acts of terrorism by means of police and judicial cooperation.

TITLE III

SOCIAL DEVELOPMENT AND SOCIAL COHESION

Article 41

Social Cohesion including the Fight against Poverty, Inequalities and Exclusion

1. The Parties, acknowledging that social development shall go hand in hand with economic development, agree that cooperation shall aim at enhancing social cohesion through the reduction of poverty, inequity, inequality and social exclusion, in particular in view to the fulfilment of the Millennium Development Goals and of the internationally agreed objective of promoting fair globalisation and decent work for all. The accomplishment of these objectives shall mobilise significant financial resources, from both cooperation and national resources.

2. For this purpose, the Parties shall cooperate in order to promote and to support the execution of:

(a) economic policies with a social vision oriented to a more inclusive society with a better income distribution in order to reduce inequality and inequity;

(b) trade and investment policies, bearing in mind the link between trade and sustainable development, fair trade, the development of rural and urban micro, small and medium enterprises and their representatives organisations and to corporate social responsibility;

▼B

(c) equitable and sound fiscal policies, allowing for a better redistribution of wealth, ensuring adequate levels of social expenditure and reducing the informal economy;

(d) efficient public social expenditure linked to clear identified social objectives, moving towards a result oriented approach;

(e) effective social policies and equitable access to social services for all in a variety of sectors such as in the areas of education, health, nutrition, sanitation, housing, justice and social security;

(f) employment policies directed towards decent work for all and the creation of economic opportunities with a particular focus on the poorest and most vulnerable groups and the most disadvantaged regions, and specific measures promoting tolerance to cultural diversity at work;

(g) social protection schemes in the area of, *inter alia*, pensions, health, accidents and unemployment based on the solidarity principle and accessible to all;

(h) strategies and policies to combat xenophobia and discrimination, based in particular on the grounds of gender, race, belief or ethnicity;

(i) specific policies and programmes dedicated to the youth.

3. The Parties agree to stimulate the exchange of information on social cohesion aspects of national plans or strategies as well as experiences on successes and failures regarding their formulation and implementation.

4. The Parties shall also endeavour to jointly assess the contribution of the implementation of this Agreement to social cohesion.

Article 42

Employment and Social Protection

1. The Parties agree to cooperate in order to promote employment and social protection through actions and programmes, which aim in particular to:

(a) ensure decent work for all;

(b) create more inclusive and well functioning labour markets;

(c) extend social protection coverage;

(d) exchange best practices in the field of workers mobility and transfer of pension rights;

(e) promote social dialogue;

(f) ensure the respect for the fundamental principles and rights at work identified by the International Labour Organization's Conventions, the so-called Core Labour Standards, in particular as regards the freedom of association, the right to collective bargaining and non discrimination, the abolition of forced and child labour, and equal treatment between men and women;

▼B

(g) address issues relating to the informal economy;

(h) give special attention to disadvantaged groups and to the fight against discrimination;

(i) develop the quality of human resources through the improvement of education and training, including effective vocational training;

(j) improve the health and security conditions at work, notably by strengthening labour inspectorates;

(k) stimulate job creation and entrepreneurship by strengthening the institutional framework necessary to the creation of small and medium sized enterprises and facilitating access to credit and micro-finance.

2. Activities may be carried out at national, regional and interregional levels, including through networking, mutual learning, identification and dissemination of good practices, information sharing on the basis of comparable statistical tools and indicators and contacts between organisations of social partners.

Article 43

Education and Training

1. The Parties agree that cooperation shall aim to:

(a) promote equitable access to education for all, including young people, women, senior citizens, indigenous peoples and minority groups, paying special attention to the most vulnerable and marginalised segments of society;

(b) improve the quality of education, considering primary basic education as a priority;

(c) improve completion of primary education and reduce early school leaving in compulsory secondary education;

(d) improve non-formal learning;

(e) improve infrastructure and equipment of existing education centres;

(f) promote education for the indigenous peoples, including intercultural bilingual education;

(g) promote higher education as well as vocational training and lifelong learning.

2. The Parties also agree to encourage:

(a) cooperation between higher education institutions of the Parties as well as the exchange of students, researchers and academics through existing programmes;

(b) synergies between higher education institutions and private and public sector in agreed areas in order to facilitate transitions into employment.

▼B

3. The Parties agree to pay special attention to continue developing the EU-LAC Knowledge Area and initiatives such as the EU-LAC Common Higher Education Area, in particular with a view to encourage the pooling and exchange of experience and technical resources.

Article 44

Public Health

1. The Parties agree to cooperate in developing efficient health systems, competent and sufficient health workforce capacity, fair financing mechanisms and social protection schemes.

2. Special attention shall be given to sectoral reforms and to ensure an equitable access to quality health services, food and nutritional security in particular for vulnerable groups such as the disabled, elderly people, women, children, and indigenous peoples.

3. They further aim to cooperate in order to promote primary health care and prevention through integrated approaches and actions involving other policy sectors, in particular to fight against HIV/AIDS, malaria, tuberculosis, dengue, chagas disease, and other priority communicable and non-communicable diseases, as well as chronic diseases; to reduce child mortality; to increase maternal health, and to address priority areas such as sexual and reproductive health and the care for and prevention of sexually transmitted diseases and unwanted pregnancies, provided that these objectives do not contravene the national legal frameworks. In addition the Parties shall cooperate in areas such as education, water sanitation and sanitary topics.

4. Cooperation may further encourage the development, implementation and promotion of international health law, including the International Health Regulations and the World Health Organization Framework Convention on Tobacco Control.

5. The Parties shall seek the creation of associations beyond the public health system through strategic partnerships with civil society and other actors, giving priority to disease prevention and health promotion.

Article 45

Indigenous Peoples and other Ethnic Groups

1. The Parties respecting and promoting their national, regional and international obligations agree that cooperation activities shall enhance the protection and promotion of the rights and fundamental freedoms of indigenous peoples, as recognised by the United Nations Declaration on the Rights of Indigenous Peoples. Further, cooperation activities shall enhance and promote the human rights and fundamental freedoms of persons belonging to minorities and ethnic groups.

▼B

2. Special attention should be paid to poverty reduction, and to the fight against inequality, exclusion and discrimination. Relevant international documents and instruments addressing the rights of indigenous peoples such as United Nations Resolution 59/174 on the Second Decade of the World's Indigenous Peoples, and, as ratified, the International Labour Organization 169 Convention concerning Indigenous and Tribal Peoples in Independent Countries, should guide the development of cooperation activities, in line with the national and international obligations of the Parties.

3. The Parties further agree that cooperation activities shall systematically take into account the social, economic and cultural identities of these peoples and shall ensure as appropriate their effective participation in cooperation activities, in particular in those areas most relevant to them, notably sustainable management and use of land and natural resources, environment, education, health, heritage and cultural identity.

4. Cooperation shall contribute to promoting the development of indigenous peoples. Cooperation shall also contribute to promoting the development of persons belonging to minorities and ethnic groups organisations. Such cooperation shall strengthen as well their negotiation, administrative and management capacities.

Article 46

Vulnerable Groups

1. The Parties agree that cooperation in favour of vulnerable groups shall give priority to measures, including innovative policies and projects, involving vulnerable groups. It should aim at promoting human development, reducing poverty, and fighting social exclusion.

2. Cooperation shall include the protection of human rights and the equal opportunities of vulnerable groups, the creation of economic opportunities for the poorest, as well as specific social policies aimed at the development of human capacities through education and training, access to basic social services, social safety nets and justice with a particular focus on the disabled and their families, children, women and the elderly, among others.

Article 47

Gender

1. The Parties agree that cooperation shall help to strengthen policies, programmes, and mechanisms aimed at ensuring, improving and expanding the equal participation and opportunities for men and women in all sectors of political, economic, social and cultural life, in particular in view of the effective implementation of the Convention on the Elimination of All Forms of Discrimination against Women. Where appropriate, affirmative actions in support of women shall be envisaged.

2. Cooperation shall promote the integration of the gender perspective in all the relevant fields of cooperation, including public policies, development strategies and actions as well as indicators to measure their impact.

▼B

3. Cooperation shall also help to facilitate equal access of men and women to all services and resources allowing them to fully exercise their fundamental rights, such as in respect of education, health, vocational training, employment opportunities, political decision making, governance structures and private undertakings.

4. Particular attention shall be given to programmes addressing violence against women, in particular through prevention.

Article 48

Youth

1. The cooperation between the Parties shall support all relevant sectoral policies addressing youth with the objective of preventing the reproduction of poverty and marginality. It shall include support to family policies and education, as well as to providing job opportunities for young people, especially in poor areas, and fostering social and justice programmes for prevention of juvenile delinquency and reinsertion into economic and social life.

2. The Parties agree to promote the active participation of young people in society, including in the shaping of policies that have an impact on their lives.

TITLE IV

MIGRATION

Article 49

Migration

1. Cooperation shall be based on specific needs assessment conducted in mutual consultation between the Parties and be implemented in accordance with the relevant European Union and national legislation in force. It will focus in particular on:

(a) the root causes of migration;

(b) the development and implementation of national legislation and practices with regard to international protection, with a view to satisfying the provisions of the 1951 Geneva Convention relating to the Status of Refugees and of its Protocol of 1967 and other relevant international instruments, and to ensuring the respect of the principle of "non-refoulement";

(c) the admission rules and rights and status of persons admitted, fair treatment and integration of legal residents into society, education and training of legal migrants and measures against racism and xenophobia and all applicable provisions regarding human rights of migrants;

(d) the establishment of an effective policy to facilitate the transfer of remittances;

(e) the temporary and circular migration, including the prevention of brain drain;

▼B

(f) the establishment of an effective and comprehensive policy on immigration, smuggling and trafficking in human beings, including the issue of how to combat networks and criminal organisations of smugglers and traffickers and how to protect and support the victims of such trafficking; as well as any other form of migration not in accordance with the legal framework of the country of destination;

(g) the return, under humane, secure and dignified conditions, of persons not holding a legal residence permit, in full respect of their human rights, and the readmission of such persons in accordance with paragraph 2;

(h) the exchange of best practices on integration dealing with migration between the European Union and the Republics of the CA Party;

(i) the supportive measures aimed at the sustainable reinsertion of returnees.

2. Within the framework of the cooperation to prevent and control immigration that contravenes the legal framework of the country of destination, the Parties also agree to readmit those of their nationals whose stay in the territories of the other Party contravenes their respective legal frameworks. To this end:

(a) each Republic of the CA Party shall, upon request and without further formalities, readmit any of its nationals whose stay in the territory of a Member State of the European Union contravenes the Member State's legal framework, provide their nationals with appropriate identity documents and extend to them the administrative facilities necessary for such purpose and;

(b) each Member State of the European Union shall, upon request and without further formalities, readmit any of its nationals whose stay in the territory of a Republic of the CA Party contravenes the Republic of the CA Party's legal framework, provide their nationals with appropriate identity documents and extend to them the administrative facilities necessary for such purpose.

3. Where the person to be readmitted does not possess any documents or other proofs of his or her nationality, the competent diplomatic and/or consular representations of the Member State of the European Union or the Republic of the CA Party concerned shall, upon request of the Republic of the CA Party or the Member State of the European Union concerned, make arrangements to interview the person in order to establish his or her nationality.

4. The Parties agree to conclude, upon request and as soon as possible, an agreement regulating the specific obligations for the Member States of the European Union and the Republics of the CA Party on readmission. That Agreement shall also address the readmission of nationals of other countries and stateless persons.

▼B

TITLE V

ENVIRONMENT, NATURAL DISASTERS AND CLIMATE CHANGE

Article 50

Cooperation on Environment

1. The Parties agree to cooperate in order to protect and improve the quality of the environment at local, regional and global levels with a view to achieving sustainable development, as set forth in the 1992 Rio Declaration on Environment and Development.

2. Taking into account the principle of common but differentiated responsibilities, the priorities and national development strategies, the Parties shall pay due attention to the relationship between poverty and the environment and the impact of economic activity on the environment including the potential impact of this Agreement.

3. Cooperation shall in particular address:

(a) the protection and sustainable management of natural resources and ecosystems, including forests and fisheries;

(b) the fight against pollution of fresh and marine waters, air and soil, including through the sound management of waste, sewage waters, chemicals and other dangerous substances and materials;

(c) global issues such as climate change, depletion of the ozone layer, desertification, deforestation, conservation of biodiversity and biosafety;

(d) in this context, cooperation shall seek to facilitate joint initiatives in the area of climate change mitigation and adaptation to its adverse effects, including the strengthening of carbon market mechanisms.

4. Cooperation may involve measures such as:

(a) promoting policy dialogue and exchange of best environmental practices, experiences, and capacity building, including institutional strengthening;

(b) transfer and use of sustainable technology and know-how, including creation of incentives and mechanisms for innovation and environmental protection;

(c) integrating environmental considerations into other policy areas, including land-use management;

(d) promoting sustainable production and consumption patterns, including through the sustainable use of ecosystems, services and goods;

(e) promoting environmental awareness and education as well as enhanced participation by civil society, in particular local communities, in environmental protection and sustainable development efforts;

(f) encouraging and promoting regional cooperation in the field of environmental protection;

▼B

(g) assisting in the implementation and enforcement of those multilateral environmental agreements that the Parties are part of;

(h) strengthening environmental management, as well as monitoring and control systems.

Article 51

Management of Natural Disasters

1. The Parties agree that cooperation in this field shall aim to reduce the vulnerability of the Central American region to natural disasters through supporting national efforts, as well as the regional framework for the reduction of vulnerability and response to natural disasters, strengthening regional research, disseminating best practices, drawing from lessons learnt in Disaster Risk Reduction, preparedness, planning, monitoring, prevention, mitigation, response and rehabilitation. Cooperation shall also support efforts towards the harmonisation of the legal framework according to the international standards and the improvement of institutional coordination and government support.

2. The Parties shall encourage strategies that reduce social and environmental vulnerability and strengthen capacities of local communities and institutions for disaster risk reduction.

3. The Parties shall place particular attention on improving disaster risk reduction in all their policies, including territorial management, rehabilitation and reconstruction.

TITLE VI

ECONOMIC AND TRADE DEVELOPMENT

Article 52

Cooperation and Technical Assistance in the Field of Competition Policy

Technical assistance shall focus among others on institutional capacity building and training of human resources of the competition authorities, taking into account the regional dimension, in order to support them in strengthening and effectively enforcing the competition laws in the areas of antitrust and mergers, including competition advocacy.

Article 53

Customs Cooperation and Mutual Assistance

1. The Parties shall promote and facilitate cooperation between their respective customs services in order to ensure that the objectives set out in Chapter 3 (Customs and Trade Facilitation) of Title II of Part IV of this Agreement are attained, particularly in order to guarantee the simplification of customs procedures and the facilitation of legitimate trade while retaining their control capabilities.

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2. The cooperation shall give rise, among others, to:

(a) exchanges of information concerning customs legislation and procedures, particularly in the following areas:

(i) simplification and modernisation of customs procedures;

(ii) facilitation of transit movements;

(iii) enforcement of intellectual property rights by the customs authorities;

(iv) relations with the business community;

(v) free circulation of goods and regional integration;

(b) the development of joint initiatives in mutually agreed areas;

(c) the promotion of coordination between all relevant border agencies, both internally and across borders.

3. The Parties shall provide mutual administrative assistance in customs matters in accordance with the provisions of Annex III to Part IV of this Agreement.

Article 54

Cooperation and Technical Assistance on Customs and Trade Facilitation

The Parties recognise the importance of technical assistance in the field of customs and trade facilitation in order to implement the measures laid down in the Chapter 3 (Customs and Trade Facilitation) of Title II of Part IV of this Agreement. The Parties agree to cooperate among others in the following areas:

(a) enhancing institutional cooperation to strengthen the process of regional integration;

(b) providing expertise and capacity building on customs issues to the competent authorities (certification and verification of origin, among others) and technical matters to enforce regional customs procedures;

(c) the application of mechanisms and modern customs techniques, including risk assessment, advance binding rulings, simplified procedures for entry and release of goods, customs controls and company audit methods;

(d) introduction of procedures and practices which reflect as far as practicable, international instruments and standards applicable in the field of customs and trade, including WTO rules and World Customs Organization (hereinafter referred to as the "WCO") instruments and standards, *inter alia* the International Convention on the Simplification and Harmonization of Customs Procedures, as amended (Revised Kyoto Convention) and the WCO Framework of Standards to Secure and Facilitate Global Trade; and

(e) information systems and automation of customs and other trade procedures.

▼B

Article 55

Cooperation and Technical Assistance on Intellectual Property and Technology Transfer

1. The Parties recognise the importance of cooperation and technical assistance in the field of intellectual property and agree to cooperate among others in the following:

(a) enhancing institutional cooperation (for example, between intellectual property offices in the Republics of the CA Party) and thus facilitating the exchange of information on the legal frameworks concerning intellectual property rights and other relevant rules of protection and enforcement;

(b) encourage and facilitate the development of contacts and cooperation in the field of intellectual property, including the promotion and dissemination of information between and within business circles, civil society, consumers and educational institutions;

(c) providing capacity building and training (for example, for judges, prosecutors, customs and police officers), on enforcement of intellectual property rights;

(d) cooperating on the development and enhancement of electronic systems of the Intellectual Property Offices in the Republics of the CA Party;

(e) cooperating on information exchange and providing expertise and technical assistance on regional integration in the field of intellectual property rights.

2. The Parties recognise the importance of cooperation on customs matters, and therefore, the Parties engage to promote and facilitate cooperation aiming to apply border measures in relation with intellectual property rights, increasing specifically the information exchange and coordination between the relevant customs administrations. The cooperation shall strive to strengthen and modernise the performance of the customs of the Republics of the CA Party.

3. The Parties also recognise the importance of technical cooperation assistance in the field of technology transfer in order to enhance intellectual property and agree to cooperate among others in the following activities:

(a) the Parties shall promote the transfer of technology, which shall be accomplished through academic, professional and/or business exchange programs directed to the transmission of knowledge from the EU Party to the Republics of the CA Party;

(b) the Parties recognise the importance of creating mechanisms that strengthen and promote Foreign Direct Investment (FDI) in the Republics of the CA Party, especially in innovative and high-tech sectors. The EU Party shall make its best efforts to offer to the institutions and enterprises in its territories incentives destined to promote and to favour the transfer of technology to institutions and enterprises of the Republics of the CA Party, in such a way that allows these countries to establish a viable technological platform;

▼B

(c) likewise, the EU Party shall facilitate and promote programs aimed to the creation of activities of Research and Development in Central America, to attend the region's needs, such as access to medicines, infrastructure and technology development necessary for the development of their people, among others.

Article 56

Cooperation on Establishment, Trade in Services and Electronic Commerce

1. The Parties recognise the importance of technical cooperation and assistance in order to facilitate the implementation of commitments and to maximise the opportunities created under Title III (Establishment, Trade in Services and Electronic Commerce) of Part IV, and achieve the objectives of this Agreement.

2. Cooperation includes support for technical assistance, training and capacity building in, *inter alia*, the following areas:

(a) improving the ability of service suppliers of the Republics of the CA Party to gather information on and to meet regulations and standards of the EU Party at the European Union's level and at national and sub-national levels;

(b) improving the export capacity of service suppliers of the Republics of the CA Party, with particular attention to the needs of small and medium-sized enterprises;

(c) facilitating interaction and dialogue between service suppliers of the EU Party and of the Republics of the CA Party;

(d) addressing qualification and standards needs in those sectors where commitments have been undertaken under this Agreement;

(e) promoting exchange of information and experiences and providing technical assistance regarding the development and implementation of regulations at national or regional level, where applicable;

(f) establishing mechanisms for promoting investment between the EU Party and the Republics of the CA Party, and enhancing the capacities of investment promotion agencies in the Republics of the CA Party.

Article 57

Cooperation and Technical Assistance on Technical Barriers to Trade

The Parties recognise the importance of technical cooperation assistance in the field of technical barriers to trade and agree to cooperate among others, in the following areas:

(a) providing expertise, capacity building, including the development and strengthening of relevant infrastructure, training and technical assistance in the areas of technical regulations, standardisation, conformity assessment, accreditation and metrology. This may include activities to facilitate the comprehension and compliance with European Union requirements, in particular by small and medium sized enterprises;

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(b) support the harmonisation of technical barriers to trade legislation and procedures within Central America and facilitate the movement of goods within the region;

(c) promoting the active participation of the Republics of the CA Party's representatives in the work of relevant international organisations with a view to increasing the use of international standards;

(d) exchanging information, experiences and good practices to facilitate the implementation of Chapter 4 (Technical Barriers to Trade) of Title II of Part IV of this Agreement. This can involve programmes for trade facilitation in the areas of joint interest, covered by Chapter 4.

Article 58

Cooperation and Technical Assistance on Government Procurement

The Parties recognise the importance of cooperation and technical assistance in the field of government procurement and agree to cooperate as follows:

(a) upon agreement of the Parties concerned, enhance institutional cooperation and facilitate the exchange of information on the legal frameworks concerning government procurement with a possible launch of a dialogue mechanism;

(b) upon request of a Party, provide capacity building and training, including training for the private sector on innovative means of competitive government procurement;

(c) supporting public outreach activities in the Republics of the CA Party related to the provisions of Title V (Government Procurement) of Part IV of this Agreement, to public sector, private sector and civil society, in relation to European Union Procurement Systems and the opportunities that Central American suppliers might have in the European Union;

(d) supporting the development, establishment and functioning of a single point of access to information related to government procurement for the entire Central American region. This single point of access shall function as defined in Articles 212 paragraph 1(d), 213, 215 paragraph 4, and 223 paragraph 2 of Title V (Government Procurement) of Part IV of this Agreement;

(e) improvement of technological capabilities for public entities either in the Central, Sub-central or other procuring entities.

Article 59

Cooperation and Technical Assistance on Fisheries and Aquaculture

1. The Parties recognise the importance of economic, technical and scientific cooperation for the sustainable development of the fisheries and aquaculture sector. The objectives of such cooperation should in particular aim to:

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(a) promote the sustainable exploitation and management of fisheries;

(b) promote best practices in fisheries management;

(c) improve the data collection in order to take into account the best available scientific information for resource assessment and management;

(d) strengthen the monitoring, control and surveillance (MCS) system;

(e) fight illegal, unreported and unregulated fishing activities (IUU).

2. The cooperation may involve, among others:

(a) providing technical expertise, support and capacity building for sustainable management of the fisheries' resources, including the development of alternative fisheries;

(b) exchanging information, experiences and capacity building for sustainable social and economic development of the fisheries and aquaculture sector. Particular attention shall be given to the responsible development of artisanal and small scale fisheries and aquaculture and to the diversification of their products and activities, including areas such as the processing industry;

(c) supporting institutional cooperation and facilitating the exchange of information on the legal frameworks concerning fisheries and aquaculture, including any relevant international instruments;

(d) reinforcing cooperation within international organisations and with national and regional fisheries management organisations providing technical assistance, such as workshops and studies, to ensure a better understanding of the added value of international legal instruments in achieving a proper management of marine resources.

Article 60

Cooperation and Technical Assistance on Artisanal Goods

The Parties recognise the importance of cooperation programmes that promote actions that help artisanal goods manufactured in the Republics of the CA Party to benefit from this Agreement. More specifically, cooperation could focus in the following areas:

(a) developing capacities to facilitate market access opportunities for Central American artisanal goods;

(b) capacity building of the Central American entities responsible for export promotion, in particular supporting micro, small and medium size enterprises (hereinafter referred to as "MSMEs") from urban and rural sectors, necessary to manufacture and export artisanal goods, including on customs procedures and technical requirements established in the European Union market;

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(c) promotion of the preservation of these cultural products;

(d) supporting the development of infrastructure needed to support MSMEs engaged in the manufacture of artisanal goods;

(e) capacity building to improve the business performance of artisanal goods producers, through training programmes.

Article 61

Cooperation and Technical Assistance on Organic Goods

The Parties recognise the importance of cooperation programs in enhancing the benefits that organic goods produced in the Republics of the CA Party could obtain from this Agreement. More specifically, cooperation may focus, among others, in the following areas:

(a) developing capacities to facilitate market access opportunities for Central American organic goods;

(b) capacity building of the Central American entities responsible for export promotion, in particular supporting MSMEs from urban and rural sectors, necessary for the production and export of organic goods, including on customs procedures, technical regulations and quality standards required in the European Union market;

(c) supporting the development of infrastructure needed to support MSMEs engaged in the production of organic goods;

(d) capacity building to improve the business performance of organic goods producers, through training programs;

(e) cooperation on developing distribution networks in the European Union market.

Article 62

Cooperation and Technical Assistance on Food Safety, Sanitary and Phytosanitary Matters and Animal Welfare Issues

1. Cooperation in this field shall be geared with the aim of strengthening the Parties capacities on sanitary and phytosanitary and animal welfare matters, in order to improve access to the other Party's market whilst safeguarding the level of protection of humans, animals and plants as well as animal welfare.

2. It may involve, among others:

(a) supporting the harmonisation of sanitary and phytosanitary legislation and procedures within Central America and facilitate the movement of goods within the region;

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(b) providing expertise on legislative and technical capacity to develop and enforce legislation as well as to develop sanitary and phytosanitary control systems (including eradication programmes, food safety systems and alerts notification), and on animal welfare;

(c) supporting the development and strengthening of institutional and administrative capacities in Central America, both at regional and national level, in order to improve its sanitary and phytosanitary status;

(d) developing capacities in each of the Republics of the CA Party to meet sanitary and phytosanitary requirements in order to improve access to the other Party's market while safeguarding the level of protection;

(e) providing advice and technical assistance on the European Union sanitary and phytosanitary regulatory system and the implementation of the standards required by the European Union market.

3. The Sub-Committee on Sanitary and Phytosanitary Matters, as established in Chapter 5 (Sanitary and Phytosanitary Measures) of Title II (Trade in Goods), Part IV of this Agreement, shall propose the needs for cooperation in order to set up a working programme.

4. The Association Committee shall monitor the progress of the cooperation established under this Article and submit the results of this exercise to the Sub-Committee on Sanitary and Phytosanitary Matters.

Article 63

Cooperation and Technical Assistance on Trade and Sustainable Development

1. The Parties recognise the importance of cooperation and technical assistance in the fields of trade and labour, and trade and environment for achieving the objectives of Title VIII (Trade and Sustainable Development) of Part IV of this Agreement.

2. To complement the activities set out in Title III (Social Development and Social Cohesion) and V (Environment, Natural Disasters and Climate Change) of Part III of this Agreement, the Parties agree to cooperate, including by supporting technical assistance, training and capacity building actions in, *inter alia*, the following areas:

(a) supporting the development of incentives to foster environmental protection and decent work conditions, especially through the promotion of legal and sustainable trade, for instance through fair and ethical trade schemes, including those involving corporate social responsibility and accountability, as well as related labelling and marketing initiatives;

(b) promoting trade related cooperation mechanisms as agreed by the Parties to help implement the current and future international climate change regime;

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(c) promoting trade in products derived from sustainably managed natural resources, including through effective measures regarding wildlife, fisheries and certification of legally and sustainably produced timber. Particular attention shall be paid to voluntary and flexible mechanisms and marketing initiatives aimed to promote environmentally sustainable productive systems;

(d) strengthening institutional frameworks, development and implementation of policies and programs regarding the implementation and enforcement of multilateral environmental agreements and environmental laws, as agreed by the Parties, and developing measures to combat illegal trade with environmental relevance, including through enforcement activities and customs cooperation;

(e) strengthening institutional frameworks, development and implementation of policies and programs regarding Fundamental Principles and Rights at Work (freedom of association and collective bargaining, forced labour, child labour, no employment discrimination) and the implementation and enforcement of International Labour Organization (hereinafter referred to as "ILO") conventions and labour laws, as agreed by the Parties;

(f) facilitating exchange of views on the development of methodologies and indicators for sustainability review and supporting initiatives to jointly review, monitor and assess the contribution to sustainable development of Part IV of this Agreement;

(g) strengthening the institutional capacity on trade and sustainable development issues and supporting the organisation and facilitation of the agreed frameworks for dialogue with civil society on such matters.

Article 64

Industrial Cooperation

1. The Parties agree that industrial cooperation shall promote the modernisation and restructuring of Central American industry and individual sectors, as well as industrial cooperation between economic operators, with the objective of strengthening the private sector under conditions which promote environmental protection.

2. Industrial cooperation initiatives shall reflect the priorities determined by the Parties. They shall take into account the regional aspects of industrial development, promoting trans-national partnerships where relevant. Initiatives shall seek in particular to establish a suitable framework for improving management know-how and promoting transparency as regards markets and conditions for business undertakings.

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Article 65

Energy (Including Renewable Energy)

1. The Parties agree that their joint objective shall be to foster co-operation in the field of energy, in particular sustainable clean and renewable energy sources, energy efficiency, energy saving technology, rural electrification and regional integration of energy markets, among others as identified by the Parties, and in compliance with domestic legislation.

2. Cooperation may include, among others, the following:

(a) formulation and planning of energy policy, including interconnected infrastructures of regional importance, improvement and diversification of energy supply and improvement of energy markets, including facilitation of transit, transmission and distribution within the Republics of the CA Party;

(b) management and training for the energy sector and transfer of technology and know-how, including ongoing work on standards relating to energy generating emissions and energy efficiency;

(c) promotion of energy saving, energy efficiency, renewable energy and studying of the environmental impact of energy production and consumption, in particular, its effects on biodiversity, forestry and land use change;

(d) promotion of the application of clean development mechanisms to support the climate change initiatives and its variability.

Article 66

Cooperation on Mining

The Parties agree to cooperate in the field of mining taking into account their respective legislations and internal procedures as well as aspects of sustainable development and including environmental protection and conservation, through initiatives such as promoting exchange of information, experts, experience, development and transfer of technology.

Article 67

Fair and Sustainable Tourism

1. The Parties recognise the importance of the tourism sector for reducing poverty through social and economic development of local communities and the great economic potential of both regions for developing businesses in this field.

2. For this purpose they agree to promote fair and sustainable tourism, in particular to support:

(a) the development of policies to optimise the socio-economic benefits of tourism;

(b) the creation and consolidation of tourism products through the provision of non-financial services, training and technical assistance and services;

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(c) the integration of environmental, cultural and social considerations into the development of the tourism sector, including both protection and promotion of cultural patrimony and natural resources;

(d) the involvement of local communities in the process of tourism development, in particular rural and community tourism and ecotourism;

(e) marketing and promotion strategies, the development of institutional capacity and human resources, the promotion of international standards;

(f) the promotion of public-private cooperation and association;

(g) the development of managing plans for national and regional tourism development;

(h) the promotion of information technology in the area of tourism.

Article 68

Transport Cooperation

1. The Parties agree that cooperation in this field shall focus on restructuring and modernising transport and related infrastructure systems, including border crossings, on facilitating and improving the movement of passengers and goods, and on providing better access to urban, air, maritime, inland waterways, rail and road transport markets by refining the management of transport from the operational and administrative points of view and by promoting high operating standards.

2. Cooperation may include the following:

(a) exchanges of information on the Parties' policies, especially regarding urban transport and the interconnection and interoperability of multimodal transport networks and other issues of mutual interest;

(b) the management of inland waterways, roads, railways, ports and airports, including appropriate cooperation between the relevant authorities;

(c) projects for the transfer of European technology in the Global Navigation Satellite System and urban public transport centres;

(d) improvement of safety and pollution prevention standards, including cooperation in the appropriate international forums aiming to ensure better enforcement of international standards;

(e) activities that promote the development of aeronautical and maritime transport.

Article 69

Good Governance in the Tax Area

In accordance with their respective competences, the Parties will improve international cooperation in the tax area to facilitate the collection of legitimate tax revenues and develop measures for the effective implementation of common and internationally agreed principles of good governance in the tax area as mentioned in Article 22, Part II of this Agreement.

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Article 70

Micro, Small and Medium Enterprises

The Parties agree to promote the competitiveness and insertion of rural and urban MSMEs and their representative organisations, in the international markets, acknowledging their contribution to social cohesion through poverty reduction and job creation, through the provision of non-financial services, training and technical assistance, by executing the following cooperation actions, among others:

(a) technical assistance and other business development services (BDS);

(b) strengthening of the local and regional institutional frameworks, to create and operate MSMEs;

(c) support MSMEs so that they may participate in the goods and services markets at local and international levels, by means of participation in fairs, commercial missions and other mechanisms of promotion;

(d) promotion of productive linkages processes;

(e) promotion of the exchange of experiences and best practices;

(f) encouragement of joint investments, partnerships and business networks;

(g) identification and reduction of obstacles for the MSMEs to access financial sources and the creation of new financing mechanisms;

(h) promotion of transfer of both technology and knowledge;

(i) support to innovation, as well as research and development;

(j) support to the use of quality management systems.

Article 71

Cooperation on Microcredit and Microfinance

The Parties agree that, in order to reduce income inequality, micro funding, included microcredit programs, generate autonomous employment and prove to be an effective instrument to help overcome poverty and to reduce vulnerability in economic crises, giving broader participation in the economy. Cooperation shall address the following issues:

(a) exchange of experiences and expertise in the area of ethical banking, associative and self-managed community-centred banking and the strengthening of sustainable programs of micro financing, including certification, monitoring and validation programmes;

(b) access to microcredit by facilitating access to financial services provided by banks and financial institutions through incentives and risk management programmes;

(c) exchange of experiences in policies and alternative legislation promoting the creation of popular and ethical banking.

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TITLE VII

REGIONAL INTEGRATION

Article 72

Cooperation in the Field of Regional Integration

1. The Parties agree that cooperation in this field shall reinforce the process of regional integration within Central America, in all its aspects, in particular the development and implementation of its common market, with the aim of progressively achieving an Economic Union.

2. Cooperation shall support activities linked to the integration process of Central America, in particular the development and strengthening of common institutions with a view to making them more efficient, auditable and transparent, and of their inter-institutional relations.

3. Cooperation shall reinforce the involvement of civil society in the integration process within the conditions defined by the Parties and include support to consultation mechanisms and awareness campaigns.

4. Cooperation shall promote the development of common policies and the harmonisation of the legal frameworks to the extent that they are covered by the Central American integration instruments, including economic policies such as trade, customs, agriculture, energy, transport, communications, competition, as well as the coordination of macro-economic policies in areas such as monetary policy, fiscal policy and public finance. Cooperation may further promote the coordination of sectoral policies in areas such as consumer protection, environment, social cohesion, security, prevention and response to natural risks and disasters. A particular attention shall be given to the gender dimension.

5. Cooperation may promote investment in common infrastructure and networks in particular at the borders of the Republics of the CA Party.

Article 73

Regional Cooperation

The Parties agree to use all existing cooperation instruments to promote activities aimed at developing active cooperation between the EU Party and the Republics of the CA Party, without undermining cooperation between them, between the Republics of the CA Party and other countries and/or regions in Latin America and the Caribbean in all cooperation areas subject to this Agreement. Regional and bilateral co-operation activities shall seek to be complementary.

TITLE VIII

CULTURE AND AUDIO-VISUAL COOPERATION

Article 74

Culture and Audio-Visual Cooperation

1. The Parties shall undertake to promote cultural cooperation in order to enhance mutual understanding and foster balanced cultural exchanges, as well as the circulation of cultural activities, goods and

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services and of artists and cultural professionals, including other civil society organizations from the EU Party and the Republics of the CA Party in conformity with their respective legislation.

2. The Parties shall encourage intercultural dialogue between individuals, cultural institutions and organizations representing civil society from the EU Party and the Republics of the CA Party.

3. The Parties shall encourage coordination in the context of UNESCO, with a view to promoting cultural diversity, *inter alia* via consultations on the ratification and implementation of the UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions by the EU Party and the Republics of the CA Party. Cooperation shall also include promotion of cultural diversity, including that of the indigenous peoples and cultural practices of other specific groups, including the education in autochthon languages.

4. The Parties agree to promote cooperation in the audio-visual and media sectors, including radio and press, through joint initiatives in training as well as audio visual development, production and distribution activities, including the educational and cultural field.

5. Cooperation shall take place in accordance with the relevant national copyright provisions and applicable international agreements.

6. Cooperation in this field shall also include, among others, safeguard and promotion of natural and cultural heritage (tangible and intangible), including the prevention and action against illicit traffic of cultural heritage, according to the relevant international instruments.

7. A Protocol on Cultural Cooperation of relevance to this Title is annexed to this Agreement.

TITLE IX

KNOWLEDGE SOCIETY

Article 75

Information Society

1. The Parties agree that information and communication technologies are key sectors in a modern society and are of vital importance to economic and social development and the smooth transition to the information society. Cooperation in this field shall help to establish a sound regulatory and technological framework, foster the development of these technologies, and develop policies that will help to reduce the digital divide and to develop human capacities, provide equitable and inclusive access to information technologies, and maximize the use of these technologies to provide services. In this regard, cooperation shall also support the implementation of these policies and help to improve interoperability of electronic communication services.

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2. Cooperation in this area shall aim to promote:

(a) dialogue and exchange of experiences on regulatory and policy issues related to the information society, including the use of information and communication technologies such as e-government, e-learning and e-health, and policies aimed at narrowing the digital divide;

(b) exchange of experiences and best practices regarding the development and implementation of e-government applications;

(c) dialogue and exchange of experiences on the development of e-commerce, and digital signature and teleworking;

(d) exchanges of information on standards, conformity assessment and type-approval;

(e) joint research and development projects on information and communication technologies;

(f) development of Academic Advanced Network usage, that is, seeking long term solutions to ensure the self-sustainability of REDClara.

Article 76

Scientific and Technological Cooperation

1. Cooperation in this field shall aim to develop scientific, technological, and innovation capacities covering all the activities under the research framework programmes (FPs). To this end, the Parties shall foster policy dialogue at regional level, exchange of information and the participation of their research and technological development bodies in the following scientific and technological cooperation activities, in compliance with their internal rules:

(a) joint initiatives to raise the awareness on the science and technology capacity building programmes, as well as on the European Research and Technological Development and Demonstration Programmes;

(b) initiatives to promote participation in FPs and in the other relevant programmes of the European Union;

(c) joint research actions in areas of common interest;

(d) joint scientific meetings to foster exchange of information and to identify areas for joint research;

(e) promotion of advanced science and technology studies which contribute to the long term sustainable development of the Parties;

(f) development of links between the public and private sectors; special emphasis shall be placed on transfer of scientific and technological results into national productive systems and social policies, and environmental aspects and the need to use cleaner technologies shall be taken into account;

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(g) evaluation of scientific cooperation and dissemination of results;

(h) promotion, dissemination and transfer of technology;

(i) assistance to establish National Innovation Systems (NIS), to develop technology and innovation, in order to facilitate appropriate responses for demand driven by small and medium size business and to promote local production, among others; furthermore, assistance to develop excellence centres and high-tech clusters;

(j) promotion of training, research, development and applications of nuclear science and technology for medical applications enabling the transfer of technology to the Republics of the CA Party in areas such as health, particularly radiology and nuclear medicine for radiodiagnosis and radiotherapy treatment, and those areas that the Parties mutually agree to establish, in conformity with existing international conventions and regulations and submitting to the jurisdiction of the International Atomic Energy Agency.

2. Special emphasis shall be put on human potential building as a long-lasting basis of scientific and technological excellence, and on the creation of sustainable links between the scientific and technological communities of the Parties, at both national and regional levels. To this end, exchanges of researchers and best practices in research projects shall be promoted.

3. Research centres, higher-education institutions, and other stake-holders, including MSMEs, located in the Parties shall be involved in this cooperation as appropriate.

4. The Parties agree to use all mechanisms to increase the quantity and quality of highly qualified human resources, including through training, collaborative research, scholarships and exchanges.

5. The Parties shall promote the participation of their respective entities in each other's scientific and technological programmes in pursuit of mutually beneficial scientific excellence and in accordance with their respective provisions governing the participation of legal entities from third countries.

PART IV

TRADE

TITLE I

INITIAL PROVISIONS

Article 77

Establishment of a Free Trade Area and Relation to the WTO Agreement

1. The Parties to this Agreement, consistent with Article XXIV of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as "GATT 1994") and Article V of the General Agreement on Trade in Services (hereinafter referred to as "GATS"), hereby establish a free trade area.

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2. The Parties reaffirm their existing [1] rights and obligations with respect to each other under the WTO Agreement.

Article 78

Objectives

The objectives of Part IV of this Agreement are:

(a) the expansion and the diversification of trade in goods between the Parties, through the reduction or the elimination of tariff and non tariff barriers to trade;

(b) the facilitation of trade in goods through, in particular, the agreed provisions regarding customs and trade facilitation, standards, technical regulations and conformity assessment procedures as well as sanitary and phytosanitary measures;

(c) the liberalisation of trade in services, in conformity with Article V of GATS;

(d) the promotion of economic regional integration in the area of customs procedures, technical regulations and sanitary and phytosanitary measures to facilitate the circulation of goods between and within the Parties;

(e) the development of a climate conducive to increased investment flows, the improvement of the conditions of establishment between the Parties on the basis of the principle of non-discrimination and the facilitation of trade and investment among the Parties through current payments and capital movements related to direct investment;

(f) the effective, reciprocal and gradual opening of government procurement markets of the Parties;

(g) the adequate and effective protection of intellectual property rights, in accordance with international obligations in force between the Parties, so as to ensure the balance between the rights of the right-holders and public interest, taking into consideration the differences between the Parties and the promotion of technology transfer between the regions;

(h) the promotion of free and undistorted competition in the economic and trade relations between the Parties;

(i) the establishment of an effective, fair and predictable dispute settlement mechanism; and

(j) the promotion of international trade and investment between the Parties in a way that contributes to the objective of sustainable development through joint collaborative work.

Article 79

Definitions of General Application

Unless otherwise specified, for the purposes of Part IV of this Agreement, the below terms shall have the following meaning:

[1] The term "existing" implies that the paragraph applies exclusively to any existing provision of the WTO Agreement and not to any amendments or provisions agreed later than the finalization of this Agreement.

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— "Central America" means the Republics of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama;

— "customs duty" includes any duty or charge of any kind imposed on or in connection with the importation of a good, including any form of surtax or surcharge imposed on or in connection with such importation. A "customs duty" does not include any:

(a) charge equivalent to an internal tax imposed consistently with Article 85 of Chapter 1 (National Treatment and Market Access for Goods) of Title II;

(b) duty imposed pursuant to a Party's domestic legislation and consistently with Chapter 2 (Trade Remedies) of Title II;

(c) fee or other charge imposed pursuant to a Party's domestic law and consistently with Article 87 of Chapter 1 of Title II;

— "days" means calendar days, including weekends and holidays unless otherwise defined in this Agreement;

— "Harmonized System" or "HS" means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

— "juridical person" or "legal person" means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

— "measure" means any act or omission, including any law, regulation, procedure, requirement or practice;

— "national" means a natural person who has the nationality of one of the Member States of the European Union or of a Republic of the CA Party according to their respective legislation;

— "person" means a natural person or a juridical or legal person;

— "preferential tariff treatment" means the rate of customs duty applicable under this Agreement to an originating good.

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TITLE II

TRADE IN GOODS

CHAPTER 1

National treatment and market access for goods

SECTION A

General provisions

Article 80

Objective

The Parties shall progressively liberalise trade in goods in accordance with the provisions of this Agreement and in conformity with Article XXIV of GATT 1994.

Article 81

Scope

Except as otherwise provided, the provisions of this Chapter shall apply to trade in goods between the Parties.

SECTION B

Elimination of customs duties

Article 82

Classification of Goods

The classification of goods in trade between the Parties shall be that set out in each Party's respective tariff nomenclature in conformity with the Harmonized System.

Article 83

Elimination of Customs Duties

1. Each Party shall eliminate customs duties on goods originating in the other Party in accordance with the Schedules set out in Annex I (Elimination of Customs Duties). For the purposes of this Chapter, "originating" means qualifying under the rules of origin set out in Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation). ([1])

2. For each good, the base rate of customs duties, to which the successive reductions are to be applied under paragraph 1, shall be that specified in the Schedules.

3. If, at any moment, a Party reduces its applied most favoured nation customs duty rates after the date of entry into force of this Agreement, that duty rate shall apply if and for as long as it is lower than the customs duty rate calculated in accordance with that Party's Schedule.

([1]) For the purposes of this Agreement, unless otherwise specified, the terms "good" and "product" shall be considered equivalent.

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4. After five years of the entry into force of this Agreement, on the request of either Party, the Parties shall consult to consider accelerating and broadening the scope of the elimination of customs duties on imports between the Parties. An agreement by the Parties on the acceleration of the pace of elimination or the elimination of a customs duty on a good shall supersede any duty rate or staging category determined pursuant to their Schedules for that good.

Article 84

Standstill

Neither Party shall increase any existing customs duty, or adopt any new customs duty, on a good originating in the other Party ([1]). This shall not preclude either Party from:

(a) raising a customs duty to the level established in its Schedule following a unilateral reduction;

(b) maintaining or increasing a customs duty as authorised by the Dispute Settlement Body of the WTO; or

(c) increasing the base rates of excluded goods with a view to reaching a common external tariff.

SECTION C

Non-tariff measures

Article 85

National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretative notes. To this end, Article III of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement ([2]).

Article 86

Import and Export Restrictions

Neither Party shall adopt or maintain any prohibition nor restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined to the territory of the other Party, except as otherwise provided in this Agreement or in accordance with Article XI of GATT 1994 and its interpretative notes. To this end, Article XI of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement ([3]).

([1]) For goods which do not benefit from preferential treatment, "customs duty" shall be understood as the "base rate" indicated in each of the Party's schedules.

([2]) The Parties recognise that Article 158 of Chapter 6 (Exceptions Related to Goods) of Title II also applies to this Article.

([3]) The Parties recognise that Article 158 of Chapter 6 (Exceptions Related to Goods) of Title II also applies to this Article.

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Article 87

Fees and Other Charges on Imports and Exports

Each Party shall ensure in accordance with Article VIII.1 of GATT 1994 and its interpretative notes that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charges applied consistently with Article 85 of this Chapter, and antidumping and countervailing duties applied pursuant to a Party's domestic law and consistently with Chapter 2 (Trade Remedies) of this Title), imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

Article 88

Duties or Taxes on Exports

Except as otherwise provided for in this Agreement, neither Party shall maintain or adopt any duties or taxes imposed on or in connection with the exportation of goods to the other Party.

SECTION D

Agriculture

Article 89

Agricultural Export Subsidies

1. For the purposes of this Article, "export subsidies" shall have the meaning assigned to that term in Article 1(e) of the WTO Agreement on Agriculture (hereinafter referred to as "Agriculture Agreement"), including any amendment of that Article.

2. The Parties share the objective of working jointly in the WTO to ensure the parallel elimination of all forms of export subsidies and the establishment of disciplines on all export measures with equivalent effect. For this purpose, export measures with equivalent effect comprise export credits, export credit guarantees or insurance programmes, exporting state trading enterprises and food aid.

3. No Party shall maintain, introduce or reintroduce export subsidies on agricultural goods, which are destined to the territory of the other Party and are either:

(a) fully and immediately liberalised in accordance with Annex I (Elimination of Customs Duties); or

(b) fully but not immediately liberalised and benefit from a duty free quota at entry into force of this Agreement in accordance with Annex I (Elimination of Customs Duties); or

(c) subject to preferential treatment as established under this Agreement for products falling under headings 0402 and 0406, and benefitting from a duty free quota.

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4. In the cases described under paragraph 3(a) to 3(c), if a Party maintains, introduces or reintroduces export subsidies, the affected/importing Party may apply an additional tariff that would increase customs duties for imports of such good up to the level of either the Most Favoured Nation (MFN) applied duty or the base rate set out in Annex I (Elimination of Customs Duties), whichever is lower, for the period established for retaining the export subsidy.

5. For products fully liberalised over a transition period in accordance with Annex I (Elimination of Customs Duties) and not benefiting from duty free quota at entry into force, no Party shall maintain, introduce or reintroduce export subsidies at the end of that transition period.

SECTION E

Fisheries, aquaculture, artisanal goods and organic products

Article 90

Technical Cooperation

Technical cooperation assistance measures to enhance trade in fisheries, aquaculture, artisanal goods and organic products between the Parties are established in Articles 59, 60 and 61 of Title VI (Economic and Trade Development) of Part III of this Agreement.

SECTION F

Institutional provisions

Article 91

Sub-Committee on Market Access for Goods

1. The Parties hereby establish a Sub-Committee on Market Access for Goods, in accordance with Article 348 and as set out in Annex XXI (Sub-Committees).

2. The functions of the Sub-Committee shall include:

(a) monitoring the correct application and administration of this Chapter;

(b) serving as a forum for consultations concerning the interpretation and application of this Chapter;

(c) examining the proposals presented by the Parties regarding acceleration of tariff dismantling and inclusion of goods in the Schedules;

(d) making any relevant recommendations to the Association Committee with regards to matters of its competence; and

(e) any other issue instructed by the Association Committee.

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CHAPTER 2

Trade remedies

SECTION A

Anti-dumping and countervailing measures

Article 92

General Provisions

1. The Parties retain their rights and obligations under the WTO Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "Anti-Dumping Agreement") and from the WTO Agreement on Subsidies and Countervailing Measures (hereinafter referred to as the "SCM Agreement") and the WTO Agreement on Rules of Origin (hereinafter referred to as the "Agreement on Rules of Origin").

2. Where anti-dumping or countervailing measures can be imposed on a regional basis and on a national basis, the Parties shall ensure that such anti-dumping or countervailing measures are not applied simultaneously in respect of the same product by regional and national authorities.

Article 93

Transparency and Legal Certainty

1. The Parties agree that trade remedies shall be used in full compliance with WTO requirements and shall be based on a fair and transparent system.

2. Recognising the benefits of legal certainty and predictability for the economic operators, the Parties shall ensure that, where applicable, their respective domestic legislation in the field of anti-dumping and countervailing measures is and will remain harmonised and fully compatible with WTO legislation.

3. Notwithstanding Article 6.9 of the Anti-Dumping Agreement and Article 12.8 of the SCM Agreement, it is desirable that the Parties ensure, immediately after any imposition of provisional measures, complete and meaningful disclosure of all essential facts and considerations which form the basis for the decision to apply measures, without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing and shall be provided to interested parties with sufficient time to defend their interests.

4. Upon request of the interested parties, the Parties shall grant them the possibility to be heard in order to express their views during anti-dumping or countervailing measures investigations. This shall not unnecessarily delay the conduct of the investigations.

Article 94

Consideration of Public Interest

A Party may choose not to apply anti-dumping or countervailing measures where, on the basis of the information made available during the investigation, it can clearly be concluded that it is not in the public interest to apply such measures.

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Article 95

Lesser Duty Rule

Where a Party decides to impose an anti-dumping or countervailing duty, the amount of such duty shall not exceed the margin of dumping or countervailable subsidies, but it is desirable that the duty be less than this margin if such lesser duty would be adequate to remove the injury to the domestic industry.

Article 96

Causal Link

In order to impose anti-dumping or countervailing measures, and in accordance with the provisions established in Article 3.5 of the Anti-Dumping Agreement and Article 15.5 of the SCM Agreement, investigating authorities shall, as part of the demonstration of a causal relationship between the dumped imports and the injury to the domestic industry, separate and distinguish the injurious effects of all known factors from the injurious effects of the dumped or subsidized imports.

Article 97

Cumulative Assessment

When imports from more than one country are simultaneously subject to anti-dumping or countervailing duty investigations, the investigating authority of the EU Party shall examine with special care whether the cumulative assessment of the effects of the imports from any Republic of the CA Party, is appropriate in light of the conditions of competition between the imported products and the conditions of competition between the imported products and the like domestic product.

Article 98

Exclusion from Dispute Settlement Procedures

The Parties shall not have recourse to dispute settlement procedures under Title X (Dispute Settlement) of Part IV of this Agreement for matters arising under this Section.

SECTION B

Safeguard measures

Sub-section B.1

General provisions

Article 99

Administration of Safeguard Proceedings

1. Each Party shall ensure the consistent, impartial, and reasonable administration of its laws, regulations, decisions and rulings governing the proceedings for the application of safeguard measures.

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2. Each Party shall entrust determinations of serious injury, or threat thereof, in safeguard proceedings under this Section to a competent investigating authority. These determinations shall be subject to review by judicial or administrative tribunals, to the extent provided by domestic legislation.

3. Each Party shall adopt or maintain equitable, timely, transparent and effective procedures for safeguard proceedings under this Section.

Article 100

Non Cumulation

Neither Party may apply, with respect to the same product, at the same time:

(a) a bilateral safeguard measure in accordance with Sub-Section B.3 (Bilateral Safeguard Measures) of this Chapter; and

(b) a measure under Article XIX of GATT 1994, the WTO Agreement on Safeguards (hereinafter referred to as the "Safeguards Agreement") or Article 5 of the Agriculture Agreement.

Sub-section B.2

Multilateral safeguard measures

Article 101

General Provisions

The Parties retain their rights and obligations under Article XIX of GATT 1994, the Safeguards Agreement, Article 5 of the Agriculture Agreement and the Agreement on Rules of Origin.

Article 102

Transparency

Notwithstanding Article 101, at the request of the other Party, the Party initiating an investigation or intending to take safeguard measures shall provide immediately *ad hoc* written notification of all pertinent information including where relevant, on the initiation of a safeguard investigation, on the provisional findings and on the final findings of the investigation.

Article 103

Exclusion from Dispute Settlement Procedures

The Parties shall not have recourse to dispute settlement procedures under Title X (Dispute Settlement) of Part IV of this Agreement for provisions referring to WTO rights and obligations arising under this Sub-Section.

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Sub-section B.3

Bilateral safeguard measures

Article 104

Application of a Bilateral Safeguard Measure

1. Notwithstanding Sub-Section B.2 (Multilateral Safeguard Measures), if as a result of the reduction or elimination of a customs duty under this Agreement, a product originating in a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions so as to constitute a substantial cause or threat of serious injury to domestic producers of like or directly competitive products, the importing Party may take appropriate measures under the conditions and in accordance with the procedures laid down in this Sub-Section.

2. If the conditions in paragraph 1 are met, the safeguard measures of the importing Party may only consist of one of the following:

(a) suspension of the further reduction of the rate of customs duty on the product concerned provided for under this Agreement; or

(b) increase in the rate of customs duty on the product concerned to a level which does not exceed the lesser of:

(i) the most-favoured nation applied rate of customs duty on the product in effect at the time the measure is taken; or

(ii) the most-favoured nation applied rate of customs duty on the product in effect on the day immediately preceding the date of entry into force of this Agreement.

3. In case of products which were already fully liberalised before the entry into force of this Agreement following tariff preferences granted before the entry into force of this Agreement, the EU Party shall examine with special care whether increased imports result from the reduction or elimination of customs duties under this Agreement.

4. None of the above measures shall be applied within the limits of the preferential duty free tariff quotas granted by this Agreement.

Article 105

Conditions and Limitations

1. A bilateral safeguard measure may not be applied:

(a) except to the extent, and for such time, as may be necessary to prevent or remedy the situation described in Article 104 or 109;

(b) for a period exceeding two years. The period may be extended by another two years if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Sub-Section, that the measure continues to be necessary to prevent or remedy the situations described in Article 104 or 109, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, does not exceed four years; or

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(c) beyond the expiration of the transition period, except with the consent of the other Party. "Transition period" means ten years from the date of entry into force of this Agreement. For any good for which the Schedule in Annex I (Elimination of Customs Duties) of the Party applying the measure provides for tariff elimination of ten or more years, transition period means the tariff elimination period for the goods set out in that Schedule, plus three years.

2. When a Party ceases to apply a bilateral safeguard measure, the rate of customs duty shall be the rate that would have been in effect for the good, according to the Schedule of that Party.

Article 106

Provisional Measures

In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis, without complying with the requirements of Article 116, paragraph 1 of this Chapter, pursuant to a preliminary determination that there is clear evidence that imports of a product originating in the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and that such imports cause or threaten to cause the situations described in Article 104 or 109. The duration of any provisional measure shall not exceed two hundred days, during which time the Party shall comply with the relevant procedural rules laid down in Sub-Section B.4 (Procedural Rules Applicable to Bilateral Safeguard Measures). The Party shall promptly refund any tariff increases if the investigation described in Sub-Section B.4 does not result in a finding that the requirements of Article 104 are met. The duration of any provisional measure shall be counted as part of the period described in Article 105, paragraph 1(b). The importing Party concerned shall inform the other Party concerned upon taking such provisional measures and it shall immediately refer the matter to the Association Committee for examination if the other Party so requests.

Article 107

Compensation and Suspension of Concessions

1. A Party applying a bilateral safeguard measure shall consult with the Party whose products are subject to the measure in order to mutually agree on appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effect. The Party shall provide an opportunity for such consultations no later than thirty days after the application of the bilateral safeguard measure.

2. If the consultations under paragraph 1 do not result in an agreement on trade liberalising compensation within thirty days, the Party whose products are subject to the safeguard measure may suspend the application of substantially equivalent concessions to the trade of the Party applying the safeguard measure.

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Article 108

Time Lapse in between Two Measures

No safeguard measure referred to in this Sub-Section shall be applied to the import of a product that has previously been subject to such a measure, unless a period of time equal to half of that during which the safeguard measure was applied for the immediately preceding period has elapsed.

Article 109

Outermost Regions

1. Where any product originating in one or several of the Republics of the CA Party is being imported into the territory of one or several outermost regions of the EU Party in such increased quantities and under such conditions as to cause or threaten to cause serious deterioration in the economic situation of the outermost region(s) concerned of the EU Party, the EU Party, after having examined alternative solutions, may exceptionally take safeguard measures limited to the territory of the region(s) concerned.

2. Without prejudice to the provisions of paragraph 1, other rules laid down in this Sub-Section applicable to bilateral safeguards are also applicable to any safeguard adopted under this Article.

3. The Association Council may discuss whether in cases of threat of, or serious deterioration in the economic situation of extremely underdeveloped regions of the Republics of the CA Party, this Article may also apply to those regions.

Sub-section B.4

Procedural rules applicable to bilateral safeguard measures

Article 110

Applicable Law

For the application of bilateral safeguard measures, the competent investigating authority shall comply with the provisions of this Sub-Section and in cases not covered by this Sub-Section, the competent investigating authority shall apply the rules established under its domestic legislation.

Article 111

Initiation of a Proceeding

1. Pursuant to each Party's domestic legislation, a safeguard proceeding may be initiated by the competent investigating authority on its own initiative, upon receipt of information from one or more Member States of the European Union, or upon a written application by entities specified in domestic legislation. In the cases when the proceeding is initiated on the basis of a written application, the entity filing the application shall demonstrate that it is representative of the domestic industry producing a good like or directly competitive with the imported good.

2. Once the written applications have been filed, these shall promptly be made available for public inspections, except for the confidential information contained.

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3. Upon initiation of a safeguard proceeding, the competent investigating authority shall publish a notice of initiation of the proceeding in the official journal of the Party. The notice shall identify the entity which filed the written application, if applicable, the imported good that is the subject of the proceeding and its subheading and the tariff item number under which it is classified, the nature and timing of the determination to be made, the time and place of the public hearing or the period within which interested parties may apply to be heard orally by the investigating authority, the period within which interested parties may make known their views in writing and submit information, the place at which the written application and any other non-confidential documents filed in the course of the proceeding may be inspected and the name, address and telephone number of the office to be contacted for more information.

4. With respect to a safeguard proceeding initiated on the basis of a written application filed by an entity asserting that it is representative of the domestic industry, the competent investigating authority shall not publish the notice required by paragraph 3 without first assessing carefully that the written application meets the requirements of its domestic legislation.

Article 112

Investigation

1. A Party may apply a safeguard measure only following an investigation by the competent investigating authority of that Party pursuant to procedures laid down in this Sub-Section. This investigation shall include reasonable public notice to all interested parties and public hearings or other appropriate means in which importers, exporters and other interested parties could present evidence and their views, including the opportunity to respond to the presentations of other parties.

2. Each Party shall ensure that its competent investigating authority completes any such investigation within twelve months of its date of initiation.

Article 113

Evidence of Injury and Causal Link

1. In conducting its proceeding, the competent investigating authority shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of the domestic industry, in particular the rate and amount of the increase in imports of the good concerned in absolute terms or relative to domestic production, the share of the domestic market taken by increased imports, and changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.

2. The determination whether increased imports have caused or are threatening to cause the situations described in Article 104 or 109, shall not be made, unless the investigation demonstrates, on the basis of objective evidence, the existence of a clear causal link between increased imports of the good concerned and the situations described

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in Article 104 or 109. Where factors other than increased imports are, at the same time, causing the situations described in Article 104 or 109, such injury or serious deterioration in the economic situation shall not be attributed to increased imports.

Article 114

Hearings

In the course of each proceeding, the competent investigating authority shall:

(a) hold a public hearing, after providing reasonable notice, to allow all interested parties and any representative consumer association, to appear in person or by counsel, to present evidence and to be heard on serious injury or threat of serious injury, and the appropriate remedy; or

(b) provide an opportunity to all interested parties to be heard where they have made a written application within the period laid down in the notice of initiation showing that they are actually likely to be affected by the outcome of the investigation and that there are special reasons for them to be heard orally.

Article 115

Confidential Information

Any information which is by nature confidential or which is provided on a confidential basis shall, upon cause being shown, be treated as such by the competent investigating authority. Such information shall not be disclosed without permission of the Party submitting it. Parties providing confidential information may be requested to furnish non-confidential summaries thereof or, if such parties indicate that such information cannot be summarised, the reasons why a summary cannot be provided. However, if the competent investigating authority finds that a request for confidentiality is not warranted and if the party concerned is either unwilling to make the information public or to authorise its disclosure in generalised or summary form, the authority may disregard such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.

Article 116

Notifications and Publications

1. Where a Party takes the view that one of the circumstances set out in Article 104 or 109 exists, it shall immediately refer the matter to the Association Committee for examination. The Association Committee may make any recommendation needed to remedy the circumstances which have arisen. If no recommendation has been made by the Association Committee aimed at remedying the circumstances, or no other satisfactory solution has been reached within thirty days of the matter being referred to the Association Committee, the importing Party may adopt the appropriate measures to remedy the circumstances in accordance with this Sub-Section.

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2. The competent investigating authority shall provide the exporting Party with all pertinent information, which shall include evidence of injury or serious deterioration in the economic situation, caused by increased imports, precise description of the product involved and the proposed measures, proposed date of imposition and expected duration.

3. The competent investigating authority shall also publish its findings and reasoned conclusions reached on all pertinent issues of fact and law in the official journal of the Party, including the description of the imported good and the situation which has given rise to the imposition of measures in accordance with Article 104 or 109, the causal link between such situation and the increased imports, and the form, level and duration of the measures.

4. The competent investigating authority shall not disclose any information provided pursuant to any undertaking concerning confidential information that may have been made in the course of the proceedings.

CHAPTER 3

Customs and trade facilitation

Article 117

Objectives

1. The Parties recognise the importance of customs and trade facilitation matters in the evolving global trading environment. The Parties agree to reinforce cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of effective control and the promotion of trade facilitation, and help promote the development and regional integration of the Republics of the CA Party.

2. The Parties recognise that legitimate public policy objectives, including in relation to security and the prevention of fraud, shall not be compromised in any way.

Article 118

Customs and Trade-Related Procedures

1. The Parties agree that their respective customs legislation, provisions and procedures shall be based upon:

(a) the international instruments and standards applicable in the field of customs including the WCO Framework of Standards to Secure and Facilitate Global Trade as well as the International Convention on the Harmonized Commodity Description and Coding System;

(b) the protection and facilitation of legitimate trade through effective enforcement of and compliance with the requirements set out in the customs legislation;

(c) legislation that avoids unnecessary or discriminatory burdens, safeguards against customs fraud and provides for further facilitation for high levels of compliance;

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(d) the application of modern customs techniques, including risk management, simplified procedures for entry and release of goods, post release controls, and company audit methods;

(e) a system of binding rulings on customs matters, notably on tariff classification and rules of origin, in accordance with rules laid down in the legislation of the Parties;

(f) the progressive development of systems, including those based upon information technology, to facilitate the electronic exchange of data within customs administrations and with other related public institutions;

(g) rules that ensure that any penalties imposed for minor breaches of customs regulations or procedural requirements are proportionate and non-discriminatory and, in their application, do not result in unwarranted delays;

(h) fees and charges that are reasonable and limited in amount to the cost of the service provided in relation to any specific transaction, and are not calculated on an *ad valorem* basis. Fees and charges shall not be imposed for consular services; and

(i) the elimination of any requirements for the mandatory use of pre-shipment inspections as defined in the WTO Agreement on Preshipment Inspection, or any other inspection activity performed at destination, before customs clearance, by private companies.

2. The Parties agree that their respective customs legislation, provisions and procedures shall, to the extent possible, draw upon the substantive elements of the International Convention on the Simplification and Harmonization of Customs Procedures, as amended (Revised Kyoto Convention) and its Annexes.

3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:

(a) take steps, to the extent possible, towards the reduction, simplification and standardisation of data and documentation required by customs and other related public institutions;

(b) simplify requirements and formalities wherever possible, in respect of the rapid release and clearance of goods;

(c) provide effective, prompt, non-discriminatory and easily accessible procedures enabling the right of appeal, according to the legislation of each Party, against customs administrative actions, rulings and decisions affecting imports, exports or goods in transit. Charges, if any, shall be commensurate with costs of the appeals procedures; and

(d) take measures in order to ensure that the highest standards of integrity are maintained.

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4. The Parties shall ensure that legislation regarding customs brokers is based on transparent and proportionate rules. Where a Party requires compulsory use of customs brokers, legal persons may operate with their own in-house customs brokers licensed by the competent authority for this purpose. This provision is without prejudice to the Parties' position in multilateral negotiations.

Article 119

Transit Movements

1. The Parties shall ensure freedom of transit through their territory in conformity with the principles of Article V of GATT 1994.

2. Any restrictions, controls or requirements must pursue a legitimate public policy objective, be non-discriminatory, proportionate and applied uniformly.

3. Without prejudice to legitimate customs control and supervision of goods in transit, each Party shall grant to traffic in transit to or from the territory of any Party, treatment not less favourable than that granted to traffic in transit through its territory.

4. In conformity with the principles of Article V of GATT 1994, the Parties shall operate regimes that allow the transit of goods without levying any customs duties, any transit duties or other charges imposed in respect of transit, except charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered; and subject to the provision of an appropriate guarantee.

5. The Parties shall promote and implement regional transit arrangements with a view to reducing trade barriers.

6. The Parties shall ensure cooperation and coordination between all concerned authorities and agencies in their territory to facilitate traffic in transit and promote cooperation across borders.

Article 120

Relations with the Business Community

The Parties agree:

(a) to ensure that all legislation, procedures and fees and charges are made publicly available, as far as possible through electronic means, together with necessary additional information.

The Parties shall make publicly available relevant notices of an administrative nature, including requirements and entry procedures for goods, hours of operation and operating procedures for customs offices and points of contact for information enquiries;

(b) on the need for timely and regular consultations with representatives of interested parties on customs related legislative proposals and procedures. To this end, appropriate and regular consultation mechanisms shall be established by each Party;

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(c) that there shall be a reasonable time period between the publication of new or amended legislation, procedures and fees or charges and their entry into force ([1]);

(d) to foster cooperation with the business community via the use of non-arbitrary and publicly accessible procedures, such as Memoranda of Understanding, based on those promulgated by the WCO; and

(e) to ensure that their respective customs and related requirements and procedures continue to meet the needs of the trading community, follow best practices, and remain as little trade-restrictive as possible.

Article 121

Customs Valuation

The WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "Customs Valuation Agreement") shall govern customs valuation rules applied to reciprocal trade between the Parties.

Article 122

Risk Management

Each Party shall use risk management systems that enable its customs authorities to focus inspection activities on high-risk goods and that facilitate the clearance and movement of low-risk goods.

Article 123

Sub-Committee on Customs, Trade Facilitation and Rules of Origin

1. The Parties hereby establish a Sub-Committee on Customs, Trade Facilitation and Rules of Origin, in accordance with Article 348 and as set out in Annex XXI (Sub-Committees).

2. The functions of the Sub-Committee shall include:

(a) monitoring the implementation and the administration of this Chapter and of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation) of this Agreement;

(b) providing a forum to consult and discuss all issues concerning customs, including in particular customs procedures, customs valuation, tariff regimes, customs nomenclature, customs cooperation and mutual administrative assistance in customs matters;

(c) providing a forum to consult and discuss issues relating to rules of origin and administrative cooperation;

(d) enhancing cooperation on the development, the application and the enforcement of customs procedures, mutual administrative assistance in customs matters, rules of origin and administrative cooperation;

([1]) In Parties where their legislation requires entry into force at the same time as publication, the Government shall ensure that operators are informed of any new measures of the kind referred to in this paragraph sufficiently in advance.

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(e) attending requests of modifications of the rules of origin and submitting to the Association Committee the results of the analyses and the recommendations;

(f) carrying out the tasks and functions established in Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation) of this Agreement;

(g) enhancing cooperation on capacity building and technical assistance; and

(h) any other issue instructed by the Association Committee.

3. The Parties may agree to hold *ad hoc* meetings for customs cooperation, for rules of origin or mutual administrative assistance.

Article 124

Cooperation and Technical Assistance on Customs and Trade Facilitation

The technical assistance measures required for the implementation of this Chapter are established in Articles 53 and 54 of Title VI (Economic and Trade Development) of Part III of this Agreement.

CHAPTER 4

Technical barriers to trade

Article 125

Objectives

1. The objective of this Chapter is to facilitate and increase trade in goods by identifying, preventing and eliminating unnecessary barriers to trade between the Parties, which may arise as a result of the preparation, adoption and application of technical regulations, standards and conformity assessment procedures within the terms of the WTO Agreement on Technical Barriers to Trade (hereinafter referred to as the "TBT Agreement").

2. The Parties undertake to cooperate in strengthening regional integration within the Parties on matters concerning technical barriers to trade.

3. The Parties undertake to establish and enhance technical capacity on matters concerning technical barriers to trade with the aim of improving access to their respective markets.

Article 126

General Provisions

The Parties reaffirm their existing rights and obligations with respect to each other under the TBT Agreement, which is hereby incorporated into and made part of this Agreement. The Parties take special account of Article 12 of the TBT Agreement on special and differential treatment.

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Article 127

Scope and Coverage

1. This Chapter applies to the preparation, adoption and application of technical regulations, standards and conformity assessment procedures as defined in the TBT Agreement, which may affect trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter does not apply to sanitary and phytosanitary measures as defined in Annex A of the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (hereinafter referred to as the "SPS Agreement"), nor to purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies which will be regulated by Title V (Government Procurement) of Part IV of this Agreement.

Article 128

Definitions

For the purposes of this Chapter, the definitions of Annex I to the TBT Agreement shall apply.

Article 129

Technical Regulations

The Parties agree to make the best use of good regulatory practices, as indicated in the TBT Agreement. In particular, the Parties agree to:

(a) use relevant international standards as a basis for technical regulations including conformity assessment procedures, except when such international standards would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued; and where international standards have not been used as a basis, to explain, upon request of the other Party, the reasons why such standards have been judged inappropriate or ineffective for the aim being pursued;

(b) promote the development of regional technical regulations and that these replace any existing national ones, in order to facilitate trade with and between the Parties;

(c) establish mechanisms for improved information to the other Party' industries on technical regulations (for example, through a public website); and

(d) provide upon request and without undue delay, information, and where appropriate, written guidance on compliance with their technical regulations to the other Party or its economic operators.

Article 130

Standards

1. The Parties confirm their obligation under Article 4.1 of the TBT Agreement to ensure that their standardising bodies accept and comply with the "Code of Good Practice for the Preparation, Adoption and Application of Standards" in Annex 3 to the TBT Agreement.

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2. The Parties undertake to:

(a) ensure appropriate interaction of regulatory authorities and national, regional or international standardisation bodies;

(b) ensure the application of the principles set out in the "Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement", adopted by the WTO TBT Committee on 13 November 2000;

(c) ensure that their standards bodies cooperate in order that international standardisation work is, where possible, used as a basis for the development of standards at regional level;

(d) promote the development of regional standards. When a regional standard is adopted, it will fully replace all existing national standards;

(e) exchange information on the Parties' use of standards in connection with technical regulations and to provide as far as possible, that standards shall not be made mandatory; and

(f) exchange information and expertise on the work done by international, regional and national standardisation bodies, and on the extent to which international standards are used as a basis for their national and regional standards; as well as general information on cooperation agreements used by either Party in standardisation.

Article 131

Conformity Assessment and Accreditation

1. The Parties recognise that a broad range of conformity assessment mechanisms exists to facilitate the acceptance of products in the territory of the Parties, including:

(a) acceptance of a supplier's declaration of conformity;

(b) designation of conformity assessment bodies located in the other Party's territory;

(c) acceptance of the results of conformity assessment procedures by bodies located in the other Party's territory; and

(d) voluntary arrangements between conformity assessment bodies in each Party's territory.

2. In line with this, the Parties undertake:

(a) in conformity with Article 5.1.2 of the TBT Agreement, to require conformity assessment procedures that are not stricter than necessary;

(b) to ensure that, where several conformity assessment bodies have been authorised by a Party in accordance with its applicable domestic legislation, legislative measures adopted by such Party will not restrict the operators' freedom to choose where to carry out the relevant conformity assessment procedures; and

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(c) to exchange information on accreditation policy, and to consider how to make best use of the international standards for accreditation, and international agreements involving the Parties' accreditation bodies, for example, through the mechanisms of International Laboratory Accreditation Cooperation (ILAC) and International Accreditation Forum (IAF).

Article 132

Special and Differential Treatment

In accordance with the provisions of Article 126 of this Chapter, the Parties agree to:

(a) ensure that legislative measures do not restrict the conclusion of voluntary agreements between conformity assessment bodies located in the Republics of the CA Party and those located in the EU Party and promote the participation of such bodies in these agreements;

(b) when one of the Parties identifies a particular problem related to an actual or proposed technical regulation, standard or conformity assessment procedure that may affect trade between the Parties, that exporting Party may seek clarification and guidance on how to comply with the measure of the importing Party. The latter will promptly give due attention to this request and take into consideration the concerns expressed by the exporting Party;

(c) at the request of the exporting Party, the importing Party shall undertake to promptly deliver through its competent authorities information with respect to the technical regulations, standards and conformity assessment procedures applicable to a group of goods or a particular good for its commercialization in the territory of the importing Party; and

(d) in accordance with Article 12.3 of the TBT Agreement, the EU Party, in the preparation or application of technical regulations, standards and conformity assessment procedures, shall take into account the special development, financial and trade needs of the Republics of the CA Party, with a view to ensuring that such technical regulations, standards and conformity assessment procedures do not create unnecessary obstacles to their exports.

Article 133

Cooperation and Technical Assistance

The Parties agree that it is in their common interest to promote mutual cooperation and technical assistance initiatives on issues related to technical barriers to trade. In this respect, the Parties have identified a number of cooperation activities which are set out in Article 57 of Title VI (Economic and Trade Development) of Part III of this Agreement.

Article 134

Collaboration and Regional Integration

The Parties agree that collaboration between national and regional authorities dealing with technical barriers to trade matters, within both the public and private sectors, is important to facilitate trade within the regions and between the Parties themselves. To this end, the Parties undertake to carry out joint actions that may include:

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(a) strengthening their cooperation in the field of standards, technical regulations, metrology, accreditation and conformity assessment with a view to increasing mutual understanding of their respective systems and, in areas of common interest, explore trade facilitation initiatives which lead to the convergence of their regulatory requirements. To this end, they may establish regulatory dialogues at both horizontal and sectoral levels;

(b) seeking to identify, develop and promote trade facilitating initiatives which may include, but are not limited to:

(i) reinforcing regulatory cooperation through, for example, the exchange of information, expertise and data, and scientific and technical cooperation with a view to improving the way technical regulations are developed, in terms of transparency and consultation, and making an efficient use of regulatory resources;

(ii) simplifying procedures and requirements; and

(iii) promoting and encouraging bilateral cooperation between their respective organisations, public or private, responsible for metrology, standardisation, testing, certification and accreditation;

(c) on request, a Party shall give appropriate consideration to proposals that the other Party makes for cooperation under the terms of this Chapter.

Article 135

Transparency and Notification Procedures

The Parties agree:

(a) to fulfil the transparency obligations of the Parties as indicated in the TBT Agreement and provide early warning of the introduction of technical regulations and conformity assessment procedures having a significant effect on trade between the Parties, and when such technical regulations and conformity assessment procedures are introduced, to leave sufficient time between their publication and entry into force for economic operators to adapt to them;

(b) when making notifications in accordance with the TBT Agreement, to allow the other Party at least sixty days following the notification to provide comments in writing on the proposal except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise and, where practicable, to give appropriate consideration to reasonable requests for extending the comment period. This period will be extended if the WTO TBT Committee so recommends; and

(c) to give appropriate consideration to the other Party's views where part of the process in the development of a technical regulation or conformity assessment procedure is, prior to the WTO notification process, open to public consultation in accordance with the procedures of each region; and on request to provide written responses to the comments made by the other Party.

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Article 136

Market Surveillance

The Parties undertake to:

(a) exchange views on market surveillance and enforcement activities; and

(b) ensure that market surveillance is carried out by the competent authorities in an independent manner, with a view to avoid conflicts of interest.

Article 137

Fees

The Parties undertake to ensure that:

(a) any fees imposed for assessing the conformity of products originating in the territory of one Party are equitable in relation to any fees chargeable for assessing the conformity of like products of national origin or originating in the territory of the other Party, taking into account communication, transportation and other costs arising from differences between the location of the facilities of the applicant and the conformity assessment body;

(b) a Party shall give an opportunity to the other Party to make a representation against the amount charged for assessing the conformity of products when the fee is excessive in relation to the cost of the certification service and where this undermines the competitiveness of its products; and

(c) the anticipated processing period for any mandatory conformity assessment is reasonable and equitable for imported and domestic goods.

Article 138

Marking and Labelling

1. The Parties recall, as stated in Article 1 of Annex 1 of the TBT Agreement, that a technical regulation may include or deal exclusively with marking or labelling requirements, and agree that where their technical regulations require any marking or labelling requirements, they will observe the principles of Article 2.2 of the TBT Agreement.

2. In particular, the Parties agree:

(a) to require only marking or labelling relevant to consumers or users of the product or to indicate the product's conformity with the mandatory technical requirements ([1]);

(b) if it is necessary in view of the risk of the products to human, animal or plant health or life, the environment, or national safety, the Parties may:

(i) require the approval, registration or certification of labels or markings as a precondition for sale on their respective markets; or

([1]) Where labelling for fiscal purposes is required, such a requirement shall be formulated in a manner that is not more trade restrictive than necessary to fulfil a legitimate objective.

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(ii) establish requirements on the physical characteristics or design of a label, in particular that the information be placed in a specific part of the product or in a given format or size.

The above is understood without prejudice to the measures adopted by the Parties pursuant to their internal rules to check the compliance of labels with the mandatory requirements and measures they take to control practices which may mislead consumers;

(c) where a Party requires the use of a unique identification number by economic operators, it shall issue such a number to the other Party's economic operators without undue delay and on a non-discriminatory basis;

(d) provided it is not misleading, contradictory or confusing in relation to the information required in the country of destination of the goods, the Parties shall permit the following:

(i) information in other languages in addition to the language required in the country of destination of the goods;

(ii) international nomenclatures, pictograms, symbols or graphics; and

(iii) additional information to that required in the country of destination of the goods;

(e) the Party shall, where legitimate objectives under the TBT Agreement are not compromised and the information can properly reach the consumer, endeavour to accept non-permanent or detachable labels, or marking or labelling in the accompanying documentation rather than physically attached to the product; and

(f) the Parties shall allow that labelling and corrections to labelling take place in the country of destination prior to the commercialisation of the goods.

3. Taking into account paragraph 2, the Parties agree that, when a Party requires marking or labelling of textiles, clothing or footwear, the following information alone may be required to be permanently marked:

(a) in the case of textiles and clothing: fibre content, country of origin, safety instructions for specific uses and care instructions; and

(b) in the case of footwear: the predominant materials of the main parts, safety instructions for specific uses and country of origin.

4. The Parties shall apply the provisions of this Article within one year from the entry into force of this Agreement at the latest.

Article 139

Sub-Committee on Technical Barriers to Trade

1. The Parties hereby establish a Sub-Committee on Technical Barriers to Trade, in accordance with Article 348 and as set out in Annex XXI (Sub-Committees).

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2. The Sub-Committee shall have the following functions:

(a) discuss any matter relating to the application of this Chapter that could affect trade between the Parties;

(b) monitor the implementation and administration of this Chapter; promptly addressing any issue that either Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, and conformity assessment procedures; and at either Party's request, consulting on any matter arising under this Chapter;

(c) facilitate the exchange of information on technical regulations, standards and conformity assessment procedures;

(d) provide a forum for discussion in order to solve problems or issues that hinder or limit trade, within the limits of the scope and objective of this Chapter;

(e) enhance cooperation in the development and improvement of standards, technical regulations, and conformity assessment procedures; including the exchange of information between the relevant public or private bodies working on these matters and encourage direct interaction between non-governmental actors, such as standard bodies, accreditators and certifiers;

(f) facilitate the exchange of information about the work being done in non-governmental, regional and multilateral *fora* engaged in activities related to technical regulations, standardisation and conformity assessment procedures;

(g) explore ways to facilitate trade between the Parties;

(h) report on the cooperation programs established under Article 57 of Title VI (Economic and Trade Development) of Part III of this Agreement, their achievements and the impact of these projects in facilitating trade and in implementing the provisions of this Chapter;

(i) review this Chapter in the light of any developments under the TBT Agreement;

(j) report to the Association Committee on the implementation of the provisions of this Chapter, in particular the advances in the fulfilment of the goals established and the provisions related to special and differential treatment;

(k) take any other steps the Parties consider will assist them in implementing this Chapter;

(l) establish dialogues between regulators in accordance with Article 134(a) of this Chapter and, where appropriate, working groups to discuss different topics of interest to the Parties. The working groups may include or consult with non-governmental experts and stakeholders; and

(m) any other issue instructed by the Association Committee.

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CHAPTER 5

Sanitary and phytosanitary measures

Article 140

Objectives

The objectives of this Chapter are to:

(a) protect human, animal or plant life or health in the territory of the Parties while facilitating trade between them under the scope of the implementation of this Chapter;

(b) collaborate for the further implementation of the SPS Agreement;

(c) ensure that sanitary and phytosanitary measures do not create unjustified barriers to trade between the Parties;

(d) consider the asymmetries between the regions;

(e) enhance cooperation in the sanitary and phytosanitary field in line with Part III of this Agreement, with the aim of strengthening the capacities of a Party on sanitary and phytosanitary matters in order to improve access to the market of the other Party whilst safeguarding the level of protection of humans, animals and plants; and

(f) progressively implement the region to region approach in trade of goods subject to sanitary and phytosanitary measures.

Article 141

Multilateral Rights and Obligations

The Parties reaffirm their rights and obligations under the SPS Agreement.

Article 142

Scope

1. This Chapter applies to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

2. This Chapter shall not apply to the standards, technical regulations and conformity assessment procedures as defined in the TBT Agreement.

3. Additionally, this Chapter shall apply to the cooperation on animal welfare matters.

Article 143

Definitions

For the purposes of this Chapter, the definitions contained in Annex A of the SPS Agreement shall apply.

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Article 144

Competent Authorities

The Competent Authorities of the Parties are the authorities competent for the implementation of this Chapter, as provided for in Annex VI (Competent Authorities). The Parties shall, in accordance with Article 151 of this Chapter, inform each other of any change concerning such Competent Authorities.

Article 145

General Principles

1. The sanitary and phytosanitary measures applied by the Parties shall follow the principles established in Article 3 of the SPS Agreement.

2. The sanitary and phytosanitary measures cannot be used so as to create unjustified barriers to trade.

3. The procedures established under the scope of this Chapter shall be applied in a transparent manner, without undue delays and in conditions and requirements including costs, which shall be no higher than the actual cost of the service and be equitable in relation to any fee charged on like domestic products of the Parties.

4. The Parties will neither use the procedures mentioned in paragraph 3 nor the requests of additional information to delay the access to the market without scientific and technical justification.

Article 146

Import Requirements

1. The exporting Party shall ensure that products exported to the importing Party comply with the sanitary and phytosanitary requirements of the importing Party.

2. The importing Party shall ensure that its import conditions are applied in a proportional and non discriminatory manner.

Article 147

Trade Facilitation

1. List of establishments:

(a) For the import of animal products, the exporting Party shall inform the importing Party of its list of establishments complying with the importing Party's requirements;

(b) Upon request of the exporting Party, accompanied by the appropriate sanitary guarantees, the importing Party shall approve establishments as referred to in Annex VII (Requirements and Provisions for Approval of Establishments for Products of Animal Origin) which are situated on the territory of the exporting Party, without prior inspection of individual establishments. Such approval shall be consistent with the requirements and provisions set out in Annex VII, and it is limited to those categories of products for which imports are authorised;

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(c) The sanitary guarantees referred in this Article may include relevant and justified information to ensure the sanitary status of the live animals and animal products to be imported;

(d) Unless additional information is requested, the importing Party shall take the necessary legislative or administrative measures, in accordance with its applicable legal procedures, to allow import on that basis within forty working days after having received the request of the exporting Party accompanied by the appropriate sanitary guarantees;

(e) The importing Party will regularly submit a record of rejected requests for approval, including information about the non-conformities upon which the rejection to approve an establishment was based.

2. Import checks and inspection fees: any fees imposed for the procedures on imported products may only cover the cost incurred by the Competent Authority for performing import checks; they shall be no higher than the actual cost of the service and shall be equitable in relation to any fees charged on like domestic products.

Article 148

Verifications

1. In order to maintain confidence in the effective implementation of the provisions of this Chapter and within its scope, each Party has the right to:

(a) carry out verification of all or part of the other Party's authorities' control system, in accordance with the guidelines described in Annex VIII (Guidelines for Conducting Verifications). The expenses of such verification shall be borne by the Party carrying out the verification; and

(b) receive information from the other Party about its control system and be informed of the results of the controls carried out under that system.

2. The Parties shall share the results and conclusions of the verifications carried out in the territory of the other Party and make them publicly available.

3. When the importing Party decides to carry out a verification visit to the exporting Party, this visit shall be notified to the other Party at least sixty working days before such verification is carried out, except in emergency cases or if the Parties concerned agree differently. Any modification to this visit shall be agreed by the Parties concerned.

Article 149

Measures Linked to Animal and Plant Health

1. The Parties shall recognise the concept of pest- or disease-free areas and areas of low pest or disease prevalence, in accordance with the SPS Agreement as well as the standards, guidelines or recommendations of the World Organisation for Animal Health (hereinafter referred to as the "OIE") and the International Plant Protection Convention (hereinafter referred to as

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the "IPPC"). The Sub-Committee referred to in Article 156 of this Chapter may define further details for the procedure for the recognition of such areas, taking into account the SPS Agreement, the OIE and the IPPC relevant standards, guidelines or recommendations. This procedure will include situations related to outbreaks and reinfestations.

2. When determining pest- or disease-free areas and areas of low pest or disease prevalence, the Parties shall consider factors such as geographical location, ecosystems, epidemiological surveillance and the effectiveness of sanitary or phytosanitary controls in such areas.

3. The Parties shall establish close cooperation on the determination of pest- or disease-free areas and areas of low pest and disease prevalence with the objective of acquiring confidence in the procedures followed by each Party for the determination of such areas.

4. When determining such areas, whether for the first time or after an outbreak of an animal disease or a re-introduction of a plant pest, the importing Party shall in principle base its own determination of the animal and plant health status of the exporting Party or parts thereof, on the information provided by the exporting Party in accordance with the SPS Agreement, the OIE and the IPPC relevant standards, guidelines or recommendations, and take into consideration the determination made by the exporting Party.

5. If the importing Party does not accept the above mentioned determination made by the exporting Party, it shall explain the reasons and shall be ready to enter into consultations.

6. The exporting Party shall provide the necessary evidence to objectively demonstrate to the importing Party that such areas are, and are likely to remain, pest- or disease-free areas or areas of low pest or disease prevalence, respectively. For this purpose, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.

7. The Parties recognise the principle of compartmentalisation of the OIE and pest-free production places and sites of the IPPC. They will consider their future recommendations on the matter and the Sub-Committee set up in Article 156 of this Chapter will recommend accordingly.

Article 150

Equivalence

Through the Sub-Committee on Sanitary and Phytosanitary Matters established by Article 156, the Parties may develop provisions on equivalence and will make recommendations according to the procedures set up in the institutional provisions of this Agreement.

Article 151

Transparency and Exchange of Information

The Parties shall:

(a) pursue transparency as regards sanitary and phytosanitary measures applicable to trade;

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(b) enhance mutual understanding of each Party's sanitary and phytosanitary measures and their application;

(c) exchange information on matters related to the development and the application of sanitary and phytosanitary measures that affect, or may affect, trade between the Parties with a view to minimising their negative trade effects; and

(d) communicate, upon request of a Party, the requirements that apply to the import of specific products.

Article 152

Notification and Consultation

1. Each Party shall notify in writing to the other Party, within three working days, any serious or significant risk to human, animal or plant life or health, including any food emergencies.

2. Notifications shall be made to the contact points set up in Annex IX (Contact Points and Web-Sites). Written notification means notification by mail, fax or e-mail.

3. Where a Party has serious concerns regarding a risk to human, animal or plant life or health, involving products for which trade takes place, consultations regarding the situation shall, on request, take place as soon as possible. Each Party shall endeavour, in such conditions, to provide all the information necessary to avoid disruptions to trade.

4. Consultations referred to in paragraph 3 could be held by e-mail, video, audio conference or any other means mutually agreed by the Parties. The requesting Party should ensure the preparation of the minutes of the consultation, which shall be formally approved by the Parties.

Article 153

Emergency Measures

1. In case of serious risk to human, animal or plant life or health, the importing Party may take, without previous notification, measures necessary for the protection of human, animal or plant life or health. For consignments in transit between the Parties, the importing Party shall consider the most suitable and proportional solution in order to avoid unnecessary disruptions to trade.

2. The Party taking the measures shall inform the other Party as soon as possible and in any case not later than one working day after the adoption of the measure. The Parties may request any information related to the sanitary and phytosanitary situation and measures adopted and the Parties shall answer as soon as the requested information is available.

3. Upon request of either Party and in accordance with the provisions of Article 152 of this Chapter, the Parties shall hold consultations regarding the situation within fifteen working days of the notification. These consultations will be carried out in order to avoid unnecessary disruptions to trade. The Parties may consider options for the facilitation of the implementation or the replacement of the measures.

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Article 154

Cooperation and Technical Assistance

1. The cooperation and technical assistance measures required for the implementation of this Chapter are established in Article 62 of Title VI (Economic and Trade Development) of Part III of this Agreement.

2. The Parties will establish through the Sub-Committee on Sanitary and Phytosanitary Matters set up in Article 156 of this Chapter, a working programme, including the identification of cooperation and technical assistance necessities to build and/or strengthen the capacity of the Parties on human, animal, or plant health and food safety issues of common interest.

Article 155

Special and Differential Treatment

Any Republic of the CA Party may directly consult with the EU Party when it identifies a particular problem related to a proposed measure of the EU Party that may affect their trade. For such consultations, the decisions of the WTO/SPS Committee such as document G/SPS/33 and its modifications may be used as guidance.

Article 156

Sub-Committee on Sanitary and Phytosanitary Matters

1. The Parties hereby establish a Sub-Committee on Sanitary and Phytosanitary Matters, in accordance with Article 348 and as set out in Annex XXI (Sub-Committees).

2. The Sub-Committee may address any matter related to the rights and obligations of this Chapter. In particular, it shall have the following responsibilities and functions:

(a) recommend the development of the necessary procedures or arrangements for the implementation of this Chapter;

(b) to monitor the progress of the implementation of this Chapter;

(c) to provide a forum for discussion of problems arising from the application of certain sanitary or phytosanitary measures with a view to reaching mutually acceptable alternatives. To this end, the Sub-Committee shall be convened as a matter of urgency, at the request of a Party, so as to carry out consultations;

(d) to conduct, if necessary, the consultations established in Article 155 of this Chapter concerning the special and differential treatment;

(e) to conduct, if necessary, the consultations established in Article 157 of this Chapter concerning the settlement of disputes arising under this Chapter;

(f) to promote cooperation on animal welfare between the Parties; and

(g) any other issue instructed by the Association Committee.

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3. The Sub-Committee shall agree, at its first meeting, on its rules of procedure for approval by the Association Committee.

Article 157

Dispute Settlement

1. When a Party considers that a measure of the other Party is or might be contrary to the obligations under this Chapter, it may request technical consultations in the Sub-Committee established in Article 156. The Competent Authorities identified in Annex VI (Competent Authorities) will facilitate these consultations.

2. Unless otherwise agreed by the Parties to the dispute, when a dispute is the object of consultations in the Sub-Committee according to paragraph 1, those consultations shall replace the consultations foreseen in Article 310 of Title X (Dispute Settlement) of Part IV of this Agreement. Consultations in the Sub-Committee shall be deemed concluded within thirty days following the date of submission of the request, unless the consulting Parties agree to continue with the consultations. These consultations could be made via phone conference, videoconference, or any other means mutually agreed by the Parties.

CHAPTER 6

Exceptions related to goods

Article 158

General Exceptions

1. Article XX of GATT 1994, including its interpretative notes, is incorporated into and made an integral part of this Agreement.

2. The Parties acknowledge that Article XX (b) of GATT 1994 may also apply to environmental measures necessary to protect human, animal, or plant life or health, and that Article XX (g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

3. The Parties acknowledge that, at the request of a Party and prior to taking any measures provided for in Article XX (i) and Article XX (j) of GATT 1994, the exporting Party seeking to take the measures shall supply the other Party with all relevant information. The Parties may agree on any means required to put an end to the conditions necessitating the measures. If no agreement is reached within thirty days, the exporting Party may apply measures under this Article to the exportation of the product concerned. Where exceptional and critical circumstances requiring immediate action make prior information or examination impossible, the Party seeking to take the measures may apply forthwith the precautionary measures strictly necessary to address the situation and shall promptly inform the other Party.

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TITLE III

ESTABLISHMENT, TRADE IN SERVICES AND ELECTRONIC COMMERCE

CHAPTER 1

General provisions

Article 159

Objective, Scope and Coverage

1. The Parties, reaffirming their commitments under the WTO Agreement, hereby lay down the necessary provisions for the progressive liberalisation of establishment and trade in services and for cooperation on electronic commerce (hereinafter referred to as "e-commerce").

2. Nothing in this Title shall be construed to require the privatisation of public undertakings or public utilities services supply in the exercise of governmental authority or to impose any obligation with respect to government procurement.

3. The provisions of this Title shall not apply to subsidies granted by the Parties.

4. Consistent with the provisions of this Title, each Party retains the right to regulate and to introduce new regulations to meet legitimate national policy objectives.

5. This Title shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.

6. Nothing in this Title shall prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay within its territory, including those measures necessary to protect the integrity, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific commitment ([1]).

Article 160

Definitions

For the purposes of this Title:

(a) "measure" means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

(b) "measures adopted or maintained by a Party" means measures taken by:

(i) central, regional or local governments and authorities; and

([1]) The sole fact of requiring a visa for natural persons of certain country and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

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(ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;

(c) "natural person of a Party" means a national of one of the Member States of the European Union or of a Republic of the CA Party according to their respective legislation;

(d) "juridical person" means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(e) an "EU Party juridical person" or a "juridical person of a Republic of the CA Party" means a juridical person established in accordance with the laws of a Member State of the European Union or of a Republic of the CA Party respectively, and having its registered office, central administration, or principal place of business within the territory of the EU Party or the territory of a Republic of the CA Party, respectively.

Where the juridical person has only its registered office or central administration within the territory of the EU Party or within the territory of a Republic of the CA Party, respectively, it shall not be considered as an EU Party juridical person or a juridical person of a Republic of the CA Party respectively, unless it is engaged in substantive business operations within the territory of a Member State of the European Union or within the territory of a Republic of the CA Party, respectively ([1]); and

(f) Notwithstanding the preceding subparagraph, shipping companies established outside the EU Party or the Republics of the CA Party and controlled by nationals of a Member State of the European Union or of a Republic of the CA Party, respectively, shall also be beneficiaries of the provisions of this Agreement, if their vessels are registered in accordance with their respective legislation, in that Member State of the European Union or in a Republic of the CA Party and carry the flag of a Member State of the European Union or of a Republic of the CA Party.

Article 161

Cooperation on Establishment, Trade in Services and E-Commerce

The Parties agree that it is in their common interest to promote mutual cooperation and technical assistance initiatives on issues related to Establishment, Trade in Services and E-Commerce. In this sense, the Parties have identified a number of cooperation activities which are set out in Article 56 of Title VI (Economic and Trade Development) of Part III of this Agreement.

([1]) In line with its notification of the EC Treaty to the WTO (doc. WT/REG39/1), the EU understands that the concept of "effective and continuous link" with the economy of a Member State enshrined in Article 54 of the Treaty on the Functioning of the European Union (TFEU) is equivalent to the concept of "substantive business operations" provided in Article V, paragraph 6, of the GATS.

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CHAPTER 2

Establishment

Article 162

Definitions

For the purposes of this Chapter:

(a) "branch of a juridical person of a Party" means a place of business not having legal personality which has the appearance of permanency, such as the extension of a parent body, has a management and is materially equipped to negotiate business with third parties so that the latter, although knowing that there will if necessary be a legal link with the parent body, the head office of which is abroad, does not have to deal directly with such parent body but may transact business at the place of business constituting the extension;

(b) "economic activity" covers the activities committed in Annex X (Lists of Commitments on Establishment). "Economic activity" does not include activities carried out in the exercise of governmental authority, for example, activities carried out neither on a commercial basis nor in competition with one or more economic operators;

(c) "establishment" means:

(i) the constitution, acquisition or maintenance of a juridical person ([1]); or

(ii) the creation or maintenance of a branch or representative office,

within the territory of a Party for the purpose of performing an economic activity;

(d) "investor of a Party" means any natural or juridical person of a Party that seeks to perform or performs an economic activity through setting up an establishment; and

(e) "subsidiary of a juridical person of a Party" means a juridical person which is effectively controlled by another juridical person of that Party ([2]).

Article 163

Coverage

This Chapter applies to measures by the Parties affecting establishment ([3]) in all economic activities as defined in Article 162, with the exception of:

(a) mining, manufacturing and processing of nuclear materials;

(b) production of or trade in arms, munitions and war material;

(c) audio-visual services;

([1]) The terms "constitution" and "acquisition" of a juridical person shall be understood as including capital participation in a juridical person with a view to establishing or maintaining lasting economic links.

([2]) A juridical person is controlled by another juridical person if the latter has the power to name a majority of its directors or otherwise to legally direct its actions.

([3]) Investment protection, other than the treatment deriving from Article 165, including investor-state dispute settlement procedures, is not covered by this Chapter.

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(d) national and inland waterway cabotage transport [1]; and

(e) national and international air transport services, whether scheduled or non-scheduled, and services directly related to the exercise of traffic rights, other than:

(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;

(ii) the selling and marketing of air transport services;

(iii) computer reservation system (CRS) services; and

(iv) other ancillary services that facilitate the operation of air carriers, as contained in Annex X (Lists of Commitments on Establishment).

Article 164

Market Access

1. With respect to market access through establishment, each Party shall accord to establishments and investors of the other Party a treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in the specific commitments contained in Annex X (Lists of Commitments on Establishment).

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in Annex X, are defined as:

(a) limitations on the number of establishments whether in the form of numerical quotas, monopolies, exclusive rights or the requirements of an economic needs test;

(b) limitations on the total value of transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(c) limitations on the total number of operations or on the total quantity of output expressed in the terms of designated numerical units in the form of quotas or the requirement of an economic needs test [2];

(d) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment; and

[1] Without prejudice to the scope of activities which may be considered as cabotage under the relevant domestic legislation, national cabotage under this Chapter covers transportation of passengers or goods between a port or point located in a Republic of the CA Party or a Member State of the European Union and another port or point located in the same Republic of the CA Party or Member State of the European Union, including on its continental shelf, and traffic originating and terminating in the same port or point located in a Republic of the CA Party or Member State of the European Union.

[2] Subparagraphs 2(a), 2(b) and 2(c) do not cover measures taken in order to limit the production of an agricultural product.

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(e) measures which restrict or require specific types of establishment (subsidiary, branch, representative office) ([1]) or joint ventures through which an investor of the other Party may perform an economic activity.

Article 165

National Treatment

1. In the sectors inscribed in Annex X (Lists of Commitments on Establishment), and subject to any conditions and qualifications set out therein, each Party shall grant to establishments and investors of the other Party treatment no less favourable than that it accords to its own like establishments and investors.

2. A Party may meet the requirement of paragraph 1 by according to establishments and investors of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like establishments and investors.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of establishments or investors of the Party compared to like establishments or investors of the other Party.

4. Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant investors.

Article 166

Lists of Commitments

The sectors committed by each of the Parties pursuant to this Chapter and, by means of reservations, the market access and national treatment limitations, conditions and qualifications applicable to establishments and investors of the other Party in those sectors are set out in lists of commitments included in Annex X (Lists of Commitments on Establishment).

Article 167

Other Agreements

Nothing in this Title shall be taken to limit the rights of investors of the Parties to benefit from any more favourable treatment provided for in any existing or future international investment agreement to which a Member State of the European Union and a Republic of the CA Party are Parties. Nothing in this Agreement shall be subject, directly or indirectly, to any investor-to-State dispute settlement procedures established in those agreements.

([1]) Each Party may require that in the case of incorporation under its own law, investors must adopt a specific legal form. To the extent that such requirement is applied in a non-discriminatory manner, it does not need to be specified in Annex X (Lists of Commitments on Establishment) in order to be maintained or adopted by the Parties.

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Article 168

Review

The Parties commit to review the investment legal framework, the investment environment, and the flow of investment between them consistent with their commitments in international agreements no later than three years after the entry into force of this Agreement and at regular intervals thereafter.

CHAPTER 3

Cross-border supply of services

Article 169

Coverage and Definitions

1. This Chapter applies to measures of the Parties affecting the cross border supply of all services sectors with the exception of:

(a) audio-visual services;

(b) national and inland waterway cabotage transport ([1]); and

(c) national and international air transport services, whether scheduled or non-scheduled, and services directly related to the exercise of traffic rights, other than:

(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;

(ii) the selling and marketing of air transport services;

(iii) computer reservation system (CRS) services;

(iv) other ancillary services that facilitate the operation of air carriers, as contained in Annex XI (Lists of Commitments on Cross-Border Supply of Services).

2. For the purposes of this Chapter:

(a) "cross-border supply of services" means the supply of a service:

(i) from the territory of a Party into the territory of the other Party (Mode 1);

(ii) in the territory of a Party to the service consumer of the other Party (Mode 2);

(b) "services" includes any service in any sector except services supplied in the exercise of governmental authority;

a "service supplied in the exercise of governmental authority" means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers;

([1]) Without prejudice to the scope of activities which may be considered as cabotage under the relevant domestic legislation, national cabotage under this Chapter covers transportation of passengers or goods between a port or point located in a Republic of the CA Party or a Member State of the European Union and another port or point located in the same Republic of the CA Party or Member State of the European Union, including on its continental shelf, and traffic originating and terminating in the same port or point located in a Republic of the CA Party or Member State of the European Union.

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(c) "service supplier of a Party" means any natural or juridical person of a Party seeking to supply or supplies a service; and

(d) "supply of a service" includes the production, distribution, marketing, sale and delivery of a service.

Article 170

Market Access

1. With respect to market access through the modes of supply identified in Article 169, paragraph 2(a), each Party shall accord services and service suppliers of the other Party treatment not less favourable than that provided for under the terms, limitations and conditions agreed and specified in the specific commitments contained in Annex XI (Lists of Commitments on Cross-Border Supply of Services).

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in Annex XI, are defined as:

(a) limitations on the number of services suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;

(b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test; and

(c) limitations on the total number of service operations or on the total quantity of service output expressed in the terms of designated numerical units in the form of quotas or the requirement of an economic needs test. ([1])

Article 171

National Treatment

1. In the sectors inscribed in Annex XI (Lists of Commitments on Cross-Border Supply of Services) and subject to any conditions and qualifications set out therein, each Party shall grant to services and service suppliers of the other Party, in respect of all measures affecting the cross-border supply of services, treatment no less favourable than that it accords to its own like services and services suppliers.

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.

([1]) Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

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4. Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or services suppliers.

Article 172

Lists of Commitments

The sectors committed by each of the Parties pursuant to this Chapter and, by means of reservations, the market access and national treatment limitations, conditions and qualifications applicable to services and services suppliers of the other Party in those sectors are set out in lists of commitments included in Annex XI (Lists of Commitments on Cross-Border Supply of Services).

CHAPTER 4

Temporary presence of natural persons for business purposes

Article 173

Coverage and Definitions

1. This Chapter applies to measures of the Parties concerning the entry into and temporary stay in their territories of key personnel, graduate trainees, business services sellers, contractual services suppliers and independent professionals in accordance with Article 159, paragraph 5 of this Title.

2. For the purposes of this Chapter:

(a) "key personnel" means natural persons employed within a juridical person of one Party other than a non-profit organisation and who are responsible for the setting-up or the proper control, administration and operation of an establishment.

"key personnel" comprises "business visitors" responsible for setting up an establishment and "intra-corporate transfers":

(i) "business visitors" means natural persons employed in a senior position responsible for setting up an establishment. They do not engage in direct transactions with the general public and do not receive remuneration from a source located within the host Party;

(ii) "intra-corporate transfers" means natural persons who have been employed by a juridical person or have been partners in it for at least one year and who are temporarily transferred to an establishment within the territory of the other Party. The natural person concerned must belong to one of the following categories:

"Managers":

Persons employed in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or from stockholders of the business or their equivalent, including:

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— directing the establishment or a department or sub-division thereof;

— supervising and controlling the work of other supervisory, professional or managerial employees;

— having the authority to personally recruit and dismiss or recommend recruiting, dismissing or other personnel actions.

"Specialists":

Persons employed within a juridical person who possess uncommon knowledge essential to the establishment's production, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession;

(b) "graduate trainees" means natural persons who have been employed by a juridical person of one Party for at least one year, possess a university degree and are temporarily transferred to an establishment of the juridical person within the territory of the other Party, for career development purposes or to obtain training in business techniques or methods ([1]);

(c) "business services sellers" means natural persons who are representatives of a service supplier of one Party seeking temporary entry into the territory of the other Party for the purpose of negotiating the sale of services or entering into agreements to sell services for that service supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within the host Party;

(d) "contractual services suppliers" means natural persons employed by a juridical person of one Party which has no establishment within the territory of the other Party and which has concluded a *bona fide* contract (other than through an agency as defined by CPC 872) ([2]) to supply services with a final consumer in the latter Party requiring the presence on a temporary basis of its employees in that Party in order to fulfil the contract to provide services;

(e) "independent professionals" means natural persons engaged in the supply of a service and established as self-employed in the territory of a Party, who have no establishment in the territory of the other Party and who have concluded a *bona fide* contract (other than through an agency as defined by CPC 872) to supply services with a final consumer in the latter Party requiring their presence on a temporary basis in that Party in order to fulfil the contract to provide services ([3]);

([1]) The recipient establishment may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training.

([2]) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov, 1991.

([3]) The service contract referred to under (d) and (e) shall comply with the laws, regulations and requirements of the Party where the contract is executed.

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(f) "qualifications" means diplomas, certificates and other evidence (of formal qualification) issued by an authority designated pursuant to legislative, regulatory or administrative provisions and certifying successful completion of professional training.

Article 174

Key Personnel and Graduate Trainees

1. For every sector liberalised in accordance with Chapter 2 of this Title and subject to any reservations listed in Annex X (Lists of Commitments on Establishment) or in Annex XII (Reservations on Key Personnel and Graduate Trainees of the EU Party), the EU Party shall allow investors of the Republics of the CA Party to employ in their establishment natural persons of the Republics of the CA Party provided that such employees are key personnel or graduate trainees as defined in Article 173. The temporary entry and stay of key personnel and graduate trainees shall be for a period of up to three years for intra-corporate transfers, ninety days in any twelve month period for business visitors, and one year for graduate trainees.

For every sector liberalised in accordance with Chapter 2 of this Title, the measures which the EU Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in Annex XII are defined as limitations on the total number of natural persons that an investor may employ as key personnel and graduate trainees in a specific sector in the form of numerical quotas or a requirement of an economic needs test and as discriminatory limitations.

2. For every sector listed in Annex XIII (Lists of Commitments of the Republics of the CA Party on Key Personnel and Graduate Trainees) and subject to any reservations and conditions set out therein, the Republics of the CA Party shall allow investors of the EU Party to employ in their establishment natural persons of the EU Party provided that such employees are key personnel or graduate trainees as defined in Article 173. The temporary entry and stay of key personnel and graduate trainees shall be for a period up to one year, renewable up to the maximum duration possible in accordance with the relevant provisions of the Parties' respective legislation. The temporary entry and stay of business visitors shall be for a period of up to ninety days in any twelve month period.

For every sector listed in Annex XIII and subject to any reservations and conditions set out therein, the measures which a Republic of the CA Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, are defined as limitations on the total number of natural persons that an investor may employ as key personnel and graduate trainees in a specific sector in the form of numerical quotas or a requirement of an economic needs test and as discriminatory limitations.

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Article 175

Business Services Sellers

1. For every sector liberalised in accordance with Chapters 2 or 3 of this Title and subject to any reservations listed in Annexes X (Lists of Commitments on Establishment) and XI (Lists of Commitments on Cross-Border Supply of Services), the EU Party shall allow the temporary entry and stay of business services sellers of the Republics of the CA Party for a period of up to ninety days in any twelve month period.

2. For every sector listed in Annex XIV (Lists of Commitments of the Republics of the CA Party on Business Service Sellers) and subject to any reservations and conditions set out therein, the Republics of the CA Party shall allow the temporary entry and stay of business services sellers of the EU Party for a period of up to ninety days in any twelve month period.

Article 176

Contractual Services Suppliers and Independent Professionals

The Parties reaffirm their respective commitments under GATS as regards the entry and temporary stay of contractual services suppliers and independent professionals.

CHAPTER 5

Regulatory framework

SECTION A

Provisions of general application

Article 177

Mutual Recognition

1. Nothing in this Title shall prevent a Party from requiring that natural persons shall possess the necessary qualifications and/or professional experience specified in the territory where the service is supplied, for the sector of activity concerned.

2. The Parties shall encourage the relevant professional bodies or the competent authorities, as applicable, within their respective territories to jointly develop and provide recommendations on mutual recognition to the Association Committee, for the purpose of the fulfilment, in whole or in part, by investors and service suppliers of the criteria applied by each Party for the authorisation, licensing, operation and certification of investors and service suppliers and, in particular, professional services.

3. Upon receipt of a recommendation referred to in the preceding paragraph, the Association Committee shall, within a reasonable time, review the recommendation with a view to determining whether it is consistent with this Title.

4. When, in conformity with the procedure set out in paragraph 3, a recommendation referred to in paragraph 2 has been found to be consistent with this Title and there is a sufficient level of correspondence between the relevant regulations of the Parties, the

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Parties shall encourage their competent authorities to negotiate an agreement on mutual recognition of requirements, qualifications, licences and other regulations with a view to implementing that recommendation.

5. Any such agreement shall be in conformity with the relevant provisions of the WTO Agreement and, in particular, Article VII of GATS.

Article 178

Transparency and Disclosure of Confidential Information

1. Each Party shall respond promptly to all requests by the other Party for specific information on any of its measures of general application or international agreements which pertain to or affect this Title. Each Party shall also designate one or more enquiry points to provide specific information to investors and services suppliers of the other Party, upon request, on all such matters, by no later than the entry into force of this Agreement. Enquiry points need not be depositories of laws and regulations.

2. Nothing in Part IV of this Agreement shall be construed to require any Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, be it public or private.

Article 179

Procedures

1. Where authorisation is required for the supply of a service or establishment for which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.

2. Each Party shall maintain or institute judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected investor or service supplier, for a prompt review of, and where justified, appropriate remedies for, administrative decisions affecting establishment, cross-border supply of services or temporary presence of natural persons for business purposes. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Parties shall ensure that the procedure in fact provides for an objective and impartial review.

SECTION B

Computer services

Article 180

Understanding on Computer Services

1. To the extent that trade in computer services is committed in the lists of commitments in accordance with Chapters 2, 3 and 4 of this Title, the Parties subscribe to the understanding defined in the following paragraphs.

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2. CPC 84 ([1]), the United Nations code used for describing computer and related services, covers the basic functions used to provide all computer and related services: computer programs defined as the sets of instructions required to make computers work and communicate (including their development and implementation), data processing and storage, and related services, such as consultancy and training services for staff of clients. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of these basic functions. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.

3. Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide:

(a) consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems; or

(b) computer programs defined as the sets of instructions required to make computers work and communicate (in and of themselves), plus consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programs; or

(c) data processing, data storage, data hosting or database services; or

(d) maintenance and repair services for office machinery and equipment, including computers; and

(e) training services for staff of clients, related to computer programs, computers or computer systems, and not elsewhere classified.

4. Computer and related services enable the provision of other services (for example financial services) by both electronic and other means. However, there is an important distinction between the enabling service (for example web-hosting, data processing or application hosting) and the content or core service that is being delivered electronically (for example financial services). In such cases, the content or core service is not covered by CPC 84.

([1]) CPC means the Central Product Classification as set out in the Statistical Office of the United Nations, Statistical papers, Series M, No. 77, CPC prov, 1991.

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SECTION C

Courier services

Article 181

Scope and definitions

1. This Section sets out the principles of the regulatory framework for courier services committed in the lists of commitments in accordance with Chapters 2, 3 and 4 of this Title.

2. For the purpose of this Section and Chapters 2, 3 and 4 of this Title a "licence" means an authorisation, granted to an individual supplier by a competent authority, which may be required before starting of supplying a given service.

Article 182

Prevention of Anti-Competitive Practices in the Courier Sector

1. The Parties shall introduce or maintain appropriate measures for the purpose of preventing suppliers who, alone or together, have the ability to affect materially the terms of participation (having regard to price and supply) in the relevant market for courier services as a result of use of their position in the market, from engaging in or continuing anti-competitive practices.

2. Each Party shall ensure that, where a Party's monopoly supplier of a postal service competes, either directly or through an affiliated company, in the supply of express delivery services outside the scope of its monopoly rights, it does not infringe its obligations under this Title.

Article 183

Licences

1. Where a licence is required, the following shall be made publicly available:

(a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and

(b) the terms and conditions of licences.

2. The reasons for the denial of a licence shall be made known to the applicant upon request. A supplier affected by the decision shall have a right to seek recourse against that decision before an independent and competent body in accordance with respective legislation. Such a procedure will be transparent, non-discriminatory, and based on objective criteria.

Article 184

Independence of the Regulatory Bodies

Where Parties have regulatory bodies, such bodies shall be legally separate from, and not accountable to, any supplier of courier services. The decisions of and the procedures used by the regulatory bodies shall be impartial with respect to all market participants.

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SECTION D

Telecommunications services

Article 185

Definitions and Scope

1. This Section sets out the principles of the regulatory framework for public telecommunications services, other than broadcasting, committed in accordance with Chapters 2, 3 and 4 of this Title, which include voice telephone services, packet-switched data transmission services, circuit-switched data transmission services, telex services, telegraph services, facsimile services, private leased circuit services and mobile and personal communications services and systems ([1]).

2. For the purpose of this Title:

(a) "telecommunications services" means all services consisting of the transmission and reception of electro-magnetic signals through telecommunications networks and do not cover the economic activity consisting of the provision of content which requires telecommunications networks or services for its transport;

(b) "public telecommunications services" or "telecommunications services available to the public" means any telecommunication service that a Party requires to be offered to the public generally in accordance with its respective legislation;

(c) a "regulatory authority in the telecommunications sector" means the body or bodies charged with any of the regulatory tasks assigned in accordance with the domestic legislation of each Party;

(d) "essential telecommunications facilities" means facilities of a public telecommunications network or service that:

(i) are exclusively or predominantly provided by a single or limited number of suppliers; and

(ii) cannot feasibly be economically or technically substituted in order to provide a service;

(e) a "major supplier" in the telecommunications sector is a supplier of a public telecommunications services which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of control over essential facilities or the use of its position in the market; and

(f) "interconnection" means linking between suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier.

Article 186

Regulatory Authority

1. A regulatory authority in the telecommunications sector shall be legally distinct and functionally independent from any supplier of telecommunications services.

([1]) The Parties understand that these services are covered by this Section to that extend that they are considered public telecommunications services in accordance with the applicable domestic legislation.

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2. Each Party shall endeavour to ensure that its regulatory authority has adequate resources to carry out its functions. The tasks of a regulatory authority shall be made public in an easily accessible and clear form, in particular where those tasks are assigned to more than one body.

3. The decisions of and the procedures used by a regulatory authority shall be impartial with respect to all market participants.

4. A supplier affected by the decision of a regulatory authority shall have a right to, in accordance with the respective legislation, seek recourse against that decision before a competent body that is independent of the suppliers involved. Where the competent body is not judicial in character, written reasons for its decision shall always be given and its decisions shall also be subject to review by an impartial and independent judicial authority.

The decisions taken by such competent bodies shall be effectively enforced in accordance with the applicable legal proceedings. Pending the outcome of any such legal proceedings, the decision of the regulatory authority shall stand unless the competent body or the applicable legislation determines otherwise.

Article 187

Authorisation to Provide Telecommunications Services ([1])

1. Provision of services shall, as much as possible, be authorised through simple procedures, and wherever applicable, through mere notification.

2. A licence or specific authorisation can be required to address issues of attributions of numbers and frequencies. The terms and conditions for such licences or specific authorisations shall be made publicly available.

3. Where a licence or an authorisation is required:

(a) all the licensing or authorisation criteria and the reasonable period of time normally required to reach a decision concerning an application for a licence or an authorisation shall be made publicly available;

(b) the reasons for the denial of a licence or authorisation application shall be made known in writing to the applicant upon request; and

(c) the applicant of a licence or an authorisation shall be able to seek recourse before a competent body in accordance with the respective legislation in case that a licence or authorisation application is unduly denied.

Article 188

Competitive Safeguards on Major Suppliers

The Parties shall introduce or maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier, from engaging in or continuing anti-competitive practices. These anti-competitive practices shall include in particular:

(a) engaging in anti-competitive cross-subsidisation ([2]);

(b) using information obtained from competitors with anti-competitive results; and

([1]) For the purposes of this Section, the term authorisation shall be understood to include the licenses, concessions, permits, registers and any other authorizations that a Party may require to supply telecommunications services.

([2]) Only for the EU Party, "or margin squeeze".

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(c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Article 189

Interconnection ([1])

1. Any supplier authorised to provide public telecommunications services shall have the right to negotiate interconnection with other suppliers of public telecommunications networks and services. Interconnection should in principle be agreed on the basis of a commercial negotiation between the suppliers concerned, without prejudice of the power of the regulatory authority to intervene in accordance with the respective legislation.

2. The suppliers that acquire information from another supplier during the process of negotiating interconnection arrangements shall be obliged to use that information solely for the purpose for which it was supplied and shall respect at all times the confidentiality of information transmitted or stored.

3. Interconnection with a major supplier shall be ensured at any technically feasible point in the network. Such interconnection shall be provided in accordance with the respective domestic legislation:

(a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates, and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;

(b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier does not need to pay for network components or facilities that it does not require for the service to be provided; and

(c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

4. The procedures applicable for interconnection to a major supplier shall be made publicly available.

5. Major suppliers shall make publicly available either their interconnection agreements in force or their reference interconnection offers, or both, in accordance with the respective legislation.

6. A service supplier requesting interconnection with a major supplier shall have recourse, after a reasonable period of time which has been made publicly known, to an independent domestic body, which may be a regulatory authority as referred to in Article 186, to decide disputes regarding appropriate terms, conditions and rates for interconnection.

([1]) Paragraphs 3, 4 and 5, do not apply with respect to suppliers of commercial mobile services, nor rural telecommunications services suppliers. For greater certainty, nothing in this Article shall be construed to preclude a Party from imposing the requirements set out in this Article on suppliers of commercial mobile services.

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Article 190

Scarce Resources

Any procedure for the allocation and use of scarce resources, including frequencies, numbers and rights of way, shall be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands shall be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

Article 191

Universal Service

1. Each Party has the right to define the kind of universal service obligations it wishes to establish or maintain.

2. Such obligations shall not be regarded as anti-competitive *per se*, provided they are administered in a transparent, objective and non-discriminatory way. The administration of such obligations shall also be neutral with respect to competition and be not more burdensome than necessary for the kind of universal service defined by the Party.

3. All suppliers should be eligible to ensure universal service. The designation shall be made through an efficient, transparent and non-discriminatory mechanism, in accordance with the respective legislation.

4. The Parties shall ensure that:

(a) directories of all fixed telephony subscribers are available to users in accordance with the respective legislation; and

(b) organisations that provide the services referred to in paragraph (a) apply the principle of non-discrimination to the treatment of information that has been provided to them by other organisations.

Article 192

Confidentiality of Information

Each Party, in accordance with its respective legislation, shall ensure the confidentiality of telecommunications and related traffic data by means of a public telecommunication network and publicly available telecommunications services, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination, or a disguised restriction on trade in services.

Article 193

Disputes between Suppliers

In the event of a dispute arising between suppliers of telecommunications networks or services in connection with rights and obligations arising from Article 188 and Article 189, the national regulatory authority concerned or another relevant authority shall, at the request of either supplier and in accordance with the procedures established in their respective legislation, issue a binding decision to resolve the dispute in the shortest possible time frame.

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SECTION E

Financial services

Article 194

Scope and Definitions

1. This Section sets out the principles of the regulatory framework for all financial services committed in the lists of commitments pursuant to Chapters 2, 3 and 4 of this Title.

2. For the purposes of this Chapter and Chapters 2, 3 and 4 of this Title:

(a) "financial service" means any service of a financial nature offered by a financial service supplier of a Party. Financial services comprise the following activities:

A. Insurance and insurance-related services:

1. direct insurance (including co-insurance):

(a) life;

(b) non-life;

2. reinsurance and retrocession;

3. insurance inter-mediation, such as brokerage and agency; and

4. services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

B. Banking and other financial services (excluding insurance):

1. acceptance of deposits and other repayable funds from the public;

2. lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

3. financial leasing;

4. all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

5. guarantees and commitments;

6. trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(a) money market instruments (including cheques, bills, certificates of deposits);

(b) foreign exchange;

(c) derivative products including, but not limited to, futures and options;

(d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

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(e) transferable securities;

(f) other negotiable instruments and financial assets, including bullion;

7. participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

8. money broking;

9. asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

10. settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

11. provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

12. advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs 1 to 11, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

(b) "financial service supplier" means any natural or juridical person of a Party that seeks to provide or provides financial services. The term "financial service supplier" does not include a public entity.

(c) "public entity" means:

(i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

(d) "new financial service" means a financial service not supplied in the Party's territory that is supplied within the territory of the other Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party's territory.

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Article 195

Prudential Carve-Out

1. Each Party may adopt or maintain measures for prudential reasons, such as:

(a) the protection of investors, depositors, financial market users, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier;

(b) the maintenance of the safety, soundness, integrity or financial responsibility of financial services suppliers; and

(c) ensuring the integrity and stability of a Party's financial system.

2. Where such measures do not conform with the provisions of this Chapter, they shall not be used as a means of avoiding the Party's commitments or obligations under the Chapter.

3. Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual consumers or any confidential or proprietary information in the possession of public entities.

Article 196

Effective and Transparent Regulation

1. Each Party shall make its best endeavours to provide in advance to all interested persons any measure of general application that the Party proposes to adopt in order to allow an opportunity for such persons to comment on the measure. Such measure shall be provided:

(a) by means of an official publication; or

(b) in other written or electronic form.

2. Each Party shall make available to interested persons its requirements for completing applications relating to the supply of financial services.

Upon request of an applicant, the Party concerned shall inform the applicant of the status of its application. If the Party concerned requires additional information from the applicant, it shall notify the applicant without undue delay.

3. Each Party shall make its best endeavours to implement and apply in its territory internationally agreed standards for regulation and supervision in the financial services sector and for the fight against money laundering or other assets and terrorism financing, and the fight against tax evasion and avoidance.

Article 197

New Financial Services

1. A Party shall permit financial services suppliers of the other Party established within its territory to offer in its territory any new financial service within the scope of the subsectors and financial services

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committed in its lists of commitments and subject to the terms, limitations, conditions and qualifications established in such lists of commitments and provided that the introduction of this new financial service does not require a new law or the modification of an existing law.

2. In accordance with paragraph 1, a Party may determine the legal form through which the service may be provided and may require authorisation for the provision of the financial service. Where such authorisation is required, a decision shall be taken within a reasonable period of time and the authorisation may only be refused for prudential reasons.

Article 198

Data Processing

1. Each Party shall permit a financial service supplier of the other Party to transfer information in electronic or other form, into and out of its territory, for data processing where such processing is required in the ordinary course of business of the financial service supplier ([1]).

2. Each Party shall adopt or maintain adequate safeguards to the protection of privacy and fundamental rights, and freedom of individuals, in particular with regard to the transfer of personal data.

Article 199

Specific Exceptions

1. Nothing in this Title shall prevent a Party, including its public entities, from exclusively conducting or providing within its territory activities or services forming part of a public retirement plan or statutory system of social security, except when those activities may be carried out, as provided by the Party's domestic regulation, by financial service suppliers in competition with public entities or private institutions.

2. Nothing in this Agreement applies to activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies.

3. Nothing in this Title shall prevent a Party, including its public entities, from exclusively conducting or providing within its territory activities or services for the account or with the guarantee or using the financial resources of the Party, or its public entities.

([1]) For greater certainty, the obligation contained in this Article shall not be considered a specific commitment pursuant to Article 194, paragraph 2(a).

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SECTION F

International maritime transport services

Article 200

Scope, Definitions and Principles

1. This Section sets out the principles regarding international maritime transport services committed in the lists of commitments pursuant to Chapters 2, 3 and 4 of this Title.

2. For the purpose of this Section and Chapters 2, 3 and 4 of this Title:

(a) "international maritime transport" covers door to door and multimodal transport operations, which is the carriage of goods using more than one mode of transport, involving a sea-leg, under a single transport document, and to this effect includes the right for international maritime transport suppliers to contract directly with providers of other modes of transport ([1]);

(b) "maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

(i) the loading/discharging of cargo to/from a ship;

(ii) the lashing/unlashing of cargo;

(iii) the reception/delivery and safekeeping of cargoes before shipment or after discharge;

(c) "customs clearance services" (alternatively "customs house brokers' services") means activities consisting of carrying out on behalf of another party, customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity;

(d) "container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments;

(e) "maritime agency services" means activities consisting in representing as an agent, within a given geographic area, the business interests of one or more shipping lines or shipping companies, for the following purposes:

([1]) For greater certainty, the scope of application of this definition shall not imply the supply of a transport service. For the purpose of this definition, single transport document shall refer to a document that permits customers to conclude a single contract with a shipping company for a door to door transport operation.

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(i) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;

(ii) acting on behalf of the companies organising the call of the ship or taking over cargoes when required;

(f) "freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

3. In view of the existing situation between the Parties in international maritime transport, each Party shall:

(a) effectively apply the principle of unrestricted access to the international maritime markets and trade routes on a commercial and non-discriminatory basis; and

(b) grant to ships flying the flag of the other Party or operated by service suppliers of the other Party treatment no less favourable than that accorded to its own ships with regard to access to ports, use of infrastructure and auxiliary maritime services of the ports, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading ([1]).

4. In applying these principles, each Party shall:

(a) not introduce cargo-sharing arrangements in future bilateral agreements with third countries concerning maritime transport services, including dry and liquid bulk and liner trade, and terminate, within a reasonable period of time, such cargo-sharing arrangements in case they exist in previous bilateral agreements; and

(b) subject to the lists of commitments pursuant to Chapters 2, 3 and 4 of this Title, ensure that any existing or future measures adopted regarding international maritime transport services are non-discriminatory and do not constitute a disguised restriction on international maritime transport services.

5. Each Party shall permit international maritime service suppliers of the other Party to have an establishment within its territory in accordance with Article 165.

6. The Parties shall ensure that the services provided at ports are offered on non discriminatory terms and conditions. The services available may include pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, shore-based operational services essential to ship operations, including communications, water and electrical supplies, emergency repair facilities, anchorage, berth and berthing services.

([1]) The provisions of this subparagraph refer only to access to services but shall not allow the supply of services.

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CHAPTER 6

Electronic commerce

Article 201

Objective and Principles

1. The Parties, recognising that e-commerce increases trade opportunities in many sectors, agree to promote the development of e-commerce between them, in particular by cooperating on the issues relating to e-commerce under the provisions of this Title.

2. The Parties recognise that the development of e-commerce shall be compatible with international standards of data protection, in order to ensure the confidence of users of e-commerce.

3. The Parties agree not to impose customs duties on deliveries by electronic means.

Article 202

Regulatory Aspects of E-Commerce

The Parties shall maintain a dialogue on regulatory issues relating to e-commerce, which will *inter alia* address the following issues:

(a) the recognition of certificates of electronic signatures issued to the public and the facilitation of cross-border certification services;

(b) the treatment of unsolicited electronic commercial communications;

(c) the protection of consumers in the ambit of e-commerce; and

(d) any other issue relevant for the development of e-commerce.

CHAPTER 7

Exceptions

Article 203

General Exceptions

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on establishment or cross-border supply of services, nothing in this Title shall be construed to prevent the adoption or enforcement by any Party of measures which are:

(a) necessary to protect public security or public morals or to maintain public order;

(b) necessary to protect human, animal or plant life or health;

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(c) relating to the conservation of exhaustible natural resources if such measures are applied in conjunction with restrictions on domestic investors or on the domestic supply or consumption of services;

(d) necessary for the protection of national treasures of artistic, historic or archaeological value;

(e) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Title including those relating to:

(i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;

(ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;

(iii) safety;

(f) inconsistent with Articles 165 and 171 of this Title, provided that the difference in treatment is aimed at ensuring the effective or equitable imposition or collection of direct taxes in respect of economic activities, investors, services or service suppliers of the other Party ([1]).

2. The provisions of this Title and of the corresponding Annexes on Lists of Commitments shall not apply to the Parties' respective social security systems or to activities in the territory of each Party, which are connected, even occasionally, with the exercise of official authority.

([1]) Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:

(a) apply to non-resident investors and services suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory; or
(b) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory; or
(c) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or
(d) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory; or
(e) distinguish investors and service suppliers subject to tax on worldwide taxable items from other investors and service suppliers, in recognition of the difference in the nature of the tax base between them; or
(f) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.

Tax terms or concepts in paragraph (f) of this provision and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.

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TITLE IV

CURRENT PAYMENTS AND CAPITAL MOVEMENTS

Article 204

Objective and Scope

1. The Parties shall aim at the liberalisation of current payments and capital movements between them, in conformity with the commitments undertaken in the framework of the international financial institutions and with due consideration to each Party's currency stability.

2. This Title applies to all current payments and capital movements between the Parties.

Article 205

Current Account

The Parties shall allow or authorise, as appropriate, in freely convertible currency and in accordance with the Articles of Agreement of the International Monetary Fund, including in particular the provisions of Article VIII, any payments and transfers on the current account between the Parties.

Article 206

Capital Account

With regard to transactions on the capital and financial account of balance of payments, from the entry into force of this Agreement, the Parties shall allow or ensure, where applicable, the free movement of capital relating to direct investments made in juridical persons formed in accordance with the laws of the host country and investments and other transactions made in accordance with the provisions of Title III (Establishment, Trade in Services and Electronic Commerce) ([1]) of Part IV of this Agreement, and the liquidation and repatriation of these investments and of any profit stemming therefrom.

Article 207

Safeguard Measures

Where, in exceptional circumstances, capital movements between the Parties, cause, or threaten to cause, serious difficulties for the operation of exchange rate policy or monetary policy in a Party, the Party concerned may take safeguard measures with regard to capital movements for a period not exceeding one year. The application of safeguard measures may be extended through their formal reintroduction in case of extremely exceptional circumstances and after having coordinated in advance between the Parties regarding the implementation of any proposed formal reintroduction ([2]).

([1]) For greater certainty, the exceptions included in Part V of this Agreement, as well as the exceptions included in Title III (Establishment, Trade in Services and Electronic Commerce) of Part IV of this Agreement, shall also be applicable to this Title.

([2]) The reintroduction of safeguard measures shall not be subject to authorisation of the Parties.

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Article 208

Final Provisions

1. With respect to this Title, the Parties confirm the rights and obligations established by the International Monetary Fund or any other agreements between the Members States of the European Union and a Republic of the CA Party.

2. The Parties shall consult each other with a view to facilitating the movement of capital between them in order to promote the objectives of this Agreement.

TITLE V

GOVERNMENT PROCUREMENT

Article 209

Introduction

1. The Parties recognise the contribution of transparent, competitive and open tendering to sustainable economic development and set as their objective the effective, reciprocal and gradual opening of their respective procurement markets.

2. For the purposes of this Title:

(a) "commercial goods and services" means goods and services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, non-governmental buyers for non-governmental purposes;

(b) "conformity assessment procedure" means any procedure used, directly or indirectly, to determine that relevant requirements in technical regulations or standards are fulfilled;

(c) "construction service" means a service that has as its objective the realization by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification;

(d) "electronic auction" means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

(e) "in writing" or "written" means any worded or numbered expression that can be read, reproduced or later communicated. It may include electronically transmitted and stored information;

(f) "limited tendering" means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

(g) "List of suppliers" means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list and/or formal requirements to be included in such list, and that the procuring entity intends to use more than once;

(h) "measure" means any law, regulation, procedure, administrative guidance or practice, of a procuring entity relating to a covered procurement;

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(i) "notice of intended procurement" means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both, according to each Party's legislation;

(j) "offset" means any condition or undertaking that encourages local development or improves a Party's balance of payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

(k) "open tendering" means a procurement method whereby all interested suppliers may submit a tender;

(l) "procuring entity" means an entity covered under a Party's Section A, B or C to Appendix 1 (Coverage) to Annex XVI (Government Procurement);

(m) "qualified supplier" means a supplier that a procuring entity recognizes as having satisfied the conditions for participation;

(n) "selective tendering" means a procurement method whereby only qualified or registered suppliers are invited by the procuring entity to submit a tender;

(o) "services" includes construction services, unless otherwise specified; and

(p) "technical specification" means a tendering requirement that:

(i) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or

(ii) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

Article 210

Scope and Coverage

1. This Title applies to any measure regarding covered procurement. For the purposes of this Title, covered procurement means procurement for governmental purposes:

(a) of goods, services, or any combination thereof:

(i) as specified by each Party in the relevant sections of Appendix 1 (Coverage) to Annex XVI; and

(ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;

(b) by any contractual means, including: purchase, lease, and rental or hire purchase, with or without an option to buy;

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(c) for which the value equals or exceeds the relevant threshold specified by each Party in Appendix 1 (Coverage) to Annex XVI, at the time of publication of a notice in accordance with Article 213;

(d) by a procuring entity; and

(e) that is not otherwise excluded from coverage.

2. Except where provided, this Title does not apply to:

(a) the acquisition or rental of land, buildings or other immovable property or the rights thereon;

(b) non-contractual agreements or any form of assistance that a Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees and fiscal incentives, government provision of goods and services to state, regional, or local government entities;

(c) the procurement or acquisition of fiscal agency or depositary services, liquidation and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities;

(d) public employment contracts and related employment measures;

(e) procurement conducted:

(i) for the specific purpose of providing international assistance, including development aid;

(ii) under the particular procedure or condition established by an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project;

(iii) under the particular procedure or condition of an international organisation, or funded by international grants, loans or other assistance where the applicable procedure or condition would be inconsistent with this Title;

(f) purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

3. Each Party shall specify the following information in Appendix 1 (coverage) to Annex XVI as follows:

(a) in Section A, the central government entities whose procurement is covered by this Title;

(b) in Section B, the sub-central government entities whose procurement is covered by this Title;

(c) in Section C, all other entities whose procurement is covered by this Title;

(d) in Section D, the services, other than construction services, covered by this Title;

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(e) in Section E, the construction services covered by this Title; and

(f) in Section F, any general notes.

4. Where domestic legislation of a Party allows a covered procurement to be carried out on behalf of the procuring entity by other entities or persons, the provisions of this Title shall equally apply.

5. (a) No procuring entity may prepare, design, or otherwise structure or divide any procurement in order to avoid the obligations under this Title;

(b) Where procurement may result in contracts being awarded at the same time in the form of separate lots, account shall be taken of the total estimated value of all such lots. Where the aggregate value of the lots is equal to or exceeds a Party's thresholds as set out in the relevant Section, this Title shall apply to the awarding of such lots, with the exception of those lots the value of which is less than EUR 80 000.

6. Nothing in this Title shall be construed to prevent any Party from adopting or maintaining measures relating to goods or services of handicapped persons, of philanthropic institutions or of prison labour, or measures necessary to protect public morals, order, or safety; human, animal, or plant life or health including environmental measures, and intellectual property.

The Republics of the CA Party shall be able to adopt, develop, maintain or implement measures to promote opportunities or programs for procurement policies for the development of its minorities and its MSMEs including preferential rules, such as:

(a) identifying MSMEs, registered as suppliers of the State;

(b) establishing criteria of tiebreak allowing procuring entities to adjudicate a contract to a domestic MSME, which, participating individually or in consortium has submitted an offer of equal ranking as other suppliers.

7. Nothing in this Title shall prevent a Party from developing new procurement policies, procedures, or contractual means, provided they are not inconsistent with this Title.

Article 211

General Principles

1. With respect to any measure and any covered procurement, each Party, including its procuring entities, shall accord to the goods and services of the other Party and to the suppliers of the other Party offering the goods or services of any Party, treatment no less favourable than the treatment the Party, including its procuring entities, accords to domestic goods, services and suppliers.

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2. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:

(a) treat a locally established supplier less favourably than another locally established supplier on the basis of degree of foreign affiliation or ownership; nor

(b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

3. Any EU Party supplier or service provider established in one Republic of the CA Party shall be accorded in all other Republics of the CA Party treatment no less favourable than the treatment the latter accord to their own suppliers or service providers with respect to any measure regarding a covered procurement.

Any supplier or service provider from a Republic of the CA Party established in one Member State of the European Union shall be accorded in all other Member States of the European Union treatment no less favourable than the treatment the latter accord to their own suppliers or service providers with respect to any measure regarding a covered procurement.

The Parties shall not introduce new requirements on the local establishment or registration of suppliers and service providers wishing to submit a tender in a covered procurement that would set suppliers and service providers of the other Party at a competitive disadvantage. Existing requirements will be subject to a review within ten years from the entry into force of this Agreement ([1]).

Use of Electronic Means

4. If a procuring entity conducts a covered procurement by electronic means, it shall:

(a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and

(b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time and receipt and the prevention of inappropriate access.

Conduct of Procurement

5. A procuring entity shall conduct covered procurement in a transparent and impartial manner, that avoids conflicts of interest and prevents corruptive practices and that is consistent with this Title

([1]) For greater certainty, nothing in this Article shall affect trade in services covered by Title III (Establishment, Trade in Services and Electronic Commerce), and its Annexes on Lists of Commitments on Establishment, Lists of Commitments on Cross-Border Supply of Services, Reservations on Key Personnel and Graduate Trainees of the EU Party, Lists of Commitments of the Republics of the CA Party on Business Service Sellers and List of Commitments of the Republics of the CA Party on Key Personnel and Graduate Trainees.

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using methods such as open tendering, selective tendering and limited tendering. Additionally, the Parties shall establish or maintain sanctions against such corruptive practices.

Rules of Origin

6. For purposes of covered procurement, no Party shall apply rules of origin to goods or services imported from or supplied by another Party that are different from the rules of origin the Party applies, at the same time, in the normal course of trade to imports or supplies of the same goods or services from the same Party.

Offsets

7. Subject to the exceptions contained in this Title or the annexes pertaining thereto, no Party shall seek, take account of, impose or enforce offsets.

Article 212

Publication of Procurement Information

1. Each Party shall:

(a) promptly publish any law, regulation, judicial decision or administrative ruling of general application, standard contract clauses that are mandated by a law or regulation and incorporated by reference in notices and tender documentation and procedures regarding covered procurement, and any modifications thereof, in officially designated electronic or paper media that are widely disseminated and remain readily accessible to the public;

(b) provide, if so requested by any Party, further information concerning the application of such provisions;

(c) list in Appendix 2 (Media for Publication of Procurement Information) to Annex XVI, the electronic or paper media in which the Party publishes the information described in paragraph (a); and

(d) list in Appendix 3 (Media for Publication of Notices) to Annex XVI, the media in which the Party publishes the notices required by Articles 213, 215, paragraph 4, and Article 223, paragraph 2.

2. The CA Party shall perform all reasonable efforts in order to develop a single point of access at regional level. The EU Party shall provide technical and financial assistance in order to develop, establish and maintain such a single point of access. This cooperation is addressed in Title VI (Economic and Trade Development) of Part III of this Agreement. The implementation of this provision is subject to the materialisation of the initiative on technical and financial assistance for the development, establishment and maintenance of a single point of access at Central American level.

3. Each Party shall promptly notify the other Party of any modification to the Party's information listed in Appendix 2 (Media for Publication of Procurement Information) or 3 (Media for Publication of Notices) to Annex XVI.

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Article 213

Publication of Notices

Notice of Intended Procurement

1. For each covered procurement, except in the circumstances described in Article 220, a procuring entity shall publish a notice of intended procurement in the appropriate media listed in Appendix 3 (Media for Publication of Notices) to Annex XVI. Each notice shall include the information set out in Appendix 4 (Notice of Intended Procurement) to Annex XVI. These notices shall be accessible by electronic means free of charge through a single point of access at regional level, if and where they exist.

Notice of Planned Procurement

2. Procuring entities are encouraged to publish, as early as possible, each year, a notice regarding their future procurement plans (hereinafter referred to as "notice of planned procurement"). The notice shall include the subject-matter of the procurement and the approximate date of the publication of the notice of intended procurement or in which the procurement may be held.

3. A procuring entity may, if domestic legislation so foresees, use a notice of planned procurement as a notice of intended procurement provided that it includes as much of the information in Appendix 4 (Notice of Intended Procurement) as available and a statement that interested suppliers shall express their interest in the procurement to the procuring entity.

Article 214

Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.

2. In assessing whether a supplier satisfies the conditions for participation, a procuring entity shall evaluate the financial, commercial and technical abilities of the supplier on the basis of that supplier's business activities both in and out of the territory of the Party of the procuring entity, and it may not impose the condition that, in order for a supplier to participate in a procurement, that supplier must have previously been awarded one or more contracts by a procuring entity of a given Party or that the supplier must have prior work experience in the territory of a given Party.

3. In making this assessment, the procuring entity shall base its evaluation on the conditions that it has specified in advance in notices or tender documentation.

4. A procuring entity may exclude a supplier on grounds such as bankruptcy, false declarations, significant deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts, judgments regarding crimes or other judgments regarding serious public offences, professional misconduct, failure to pay taxes or similar reasons.

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Each Party may adopt or maintain procedures to declare ineligible for participation in the Party's procurements, either indefinitely or for a specified time, suppliers that the Party has found to have engaged in fraudulent or other illegal actions in relation to procurement. Upon request of the other Party, a Party shall identify, to the extent practicable, the suppliers determined to be ineligible under these procedures, and, where appropriate, exchange information regarding those suppliers or the fraudulent or illegal action.

5. The procuring entity may ask the tenderer to indicate in the tender any share of the contract the tenderer may intend to subcontract to third parties and any proposed subcontractors. This indication shall be without prejudice of questioning the principal economic operator's liability.

Article 215

Qualification or Registration of Suppliers

Selective Tendering

1. Where a procuring entity intends to use selective tendering, the entity shall:

(a) include in the notice of intended procurement at least the information specified in paragraph 1 of Appendix 4 (Notice of Intended Procurement), to Annex XVI and invite suppliers to submit a request for participation; and

(b) provide, by the commencement of the time-period for tendering, at least the information specified in paragraph 2 of Appendix 4 (Notice of Intended Procurement) to Annex XVI to the qualified or registered suppliers.

2. A procuring entity shall recognise as qualified suppliers any domestic suppliers and any suppliers of the other Party that meet the conditions for participation in a particular procurement, unless the procuring entity states in the notice of intended procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.

3. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 1, a procuring entity shall ensure that those documents are made available at the same time to all qualified suppliers selected in accordance with paragraph 2.

List of Suppliers

4. A procuring entity may maintain a list of suppliers, provided that a notice inviting interested suppliers to apply for inclusion in the list is published annually, and where published by electronic means, made available continuously in the appropriate medium listed in Appendix 3 (Media for Publication of Notices) to Annex XVI. Such a notice shall include the information set out in Appendix 5 (Notice Inviting Interested Suppliers to Apply for Inclusion in a List of Suppliers) to Annex XVI.

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5. Notwithstanding paragraph 4, where a list of suppliers will be valid for three years or less, a procuring entity may publish the notice referred to in that paragraph only once, at the beginning of the period of validity of the list, provided that the notice states the period of validity and that further notices will not be published.

6. A procuring entity shall allow suppliers to apply at any time for inclusion on a list of suppliers and shall include on the list within a reasonable short time all suppliers that have complied with the corresponding requirements.

7. A procuring entity may, if so foreseen by the Party's legislation, use a notice inviting suppliers to apply for inclusion in a list of suppliers as a notice of intended procurement, provided that:

(a) the notice is published in accordance with paragraph 4 and includes the information required by Appendix 5 (Notice Inviting Interested Suppliers to Apply for Inclusion in a List of Suppliers) and as much of the information required by Appendix 4 (Notice of Intended Procurement) to Annex XVI as is available, and contains a statement that it constitutes a notice of intended procurement;

(b) the procuring entity promptly provides to suppliers that have expressed an interest to the entity in a given procurement, sufficient information to permit them to assess their interest in the procurement, including all remaining information required by Appendix 4 (Notice of Intended Procurement) to Annex XVI, to the extent that such information is available; and

(c) a supplier having applied for inclusion on a list of suppliers in accordance with paragraph 6, may be allowed to tender in a given procurement, where there is sufficient time for the procuring entity to examine whether it satisfies the conditions for participation.

8. A procuring entity shall promptly inform any supplier that submits a request for participation or application for inclusion on a list of suppliers of the procuring entity's decision with respect to the request.

9. Where a procuring entity rejects a supplier's request to qualify or application for inclusion on a list of suppliers, ceases to recognise a supplier as qualified, or removes a supplier from a list of suppliers, the entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision.

10. The Parties shall indicate in Section F (General Notes) to Appendix 1 (Coverage) to Annex XVI, which entities may use lists of suppliers.

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Article 216

Technical Specifications

1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to international trade.

2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:

(a) set out the technical specifications in terms of performance and functional requirements, rather than design or descriptive characteristics; and

(b) base the technical specifications on international standards, where these exist; otherwise, on national technical regulations, recognized national standards or building codes.

3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity shall indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including such words as "or equivalent" in the tender documentation.

4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the entity includes words such as "or equivalent" in the tender documentation.

5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement, from a person that may have a commercial interest in the procurement.

6. For greater certainty, this Article is not intended to preclude a procuring entity from preparing, adopting, or applying technical specifications to promote the conservation of natural resources or protect the environment.

Article 217

Tender Documentation

1. A procuring entity shall provide to suppliers, tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of the issues set out in Appendix 8 (Tender Documentation) to Annex XVI.

2. A procuring entity shall promptly provide, upon request, the tender documentation to any supplier participating in the procurement; and reply to any reasonable request for relevant information made by a supplier participating in the procurement, provided that such information does not give that supplier an advantage over its competitors in the procurement and that the request was presented within the corresponding time limits.

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3. Where, in the course of a procurement, a procuring entity modifies or amends the criteria or requirements set out in the notice of intended procurement or tender documentation provided to participating suppliers, it shall transmit in writing all such modifications:

(a) to all suppliers that are participating at the time the information is amended, if known, and in all other cases, in the same manner as the original information; and

(b) in adequate time to allow such suppliers to modify and re-submit amended tenders, as appropriate.

Article 218

Time Periods

A procuring entity shall, consistent with its own needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as the nature and complexity of the procurement, the extent of subcontracting anticipated, and the time for transmitting tenders from foreign as well as domestic points where electronic means are not used. Such time-periods, including any extension of the time periods, shall be the same for all interested or participating suppliers. The applicable time periods are set out in Appendix 6 (Time Periods) to Annex XVI.

Article 219

Negotiations

1. Each Party may provide for its procuring entities to conduct procurements through the negotiations procedure, in the following cases:

(a) in the context of procurements in which they have indicated such intent in the notice of intended procurement; or

(b) where it appears from the evaluation that no one tender is obviously the most advantageous in terms of the specific evaluation criteria set forth in the notices or tender documentation.

2. A procuring entity shall:

(a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notices or tender documentation; and

(b) where negotiations are concluded, provide a common deadline for the remaining suppliers to submit any new or revised tenders.

Article 220

The Use of Limited Tendering or other equivalent Tendering Procedures

1. Provided that the tendering procedure is not used to avoid competition or to protect domestic suppliers, a procuring entity may award contracts by limited tendering or other equivalent tendering procedures in the following circumstances:

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(a) where,

(i) no tenders were submitted, or no suppliers requested participation;

(ii) no tenders that conform to the essential requirements of the tender documentation were submitted;

(iii) no suppliers satisfied the conditions for participation; or

(iv) the tenders submitted have been collusive;

provided that the requirements of the tender documentation are notsubstantially modified;

(b) where, for works of art, or for reasons connected with the protection of exclusive intellectual property rights, such as patents or copyrights, or proprietary information, or where there is an absence of competition for technical reasons, the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute exists;

(c) for additional deliveries by the original supplier of goods and services that were not included in the initial procurement where a change of supplier for such additional goods or services:

(i) cannot be made for economic or technical reasons such as requirements of inter-changeability or inter-operability with existing equipment, software, services or installations procured under the initial procurement; and

(ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;

(d) for goods purchased on a commodity market;

(e) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study, or original development. When such contracts have been fulfilled, subsequent procurements of goods or services shall be subject to this Title;

(f) where additional construction services that were not included in the initial contract but fell under the objectives of the original tender documentation, have, due to unforeseeable circumstances, become necessary to complete the construction services described therein. However, the total value of contracts awarded for additional construction services may not exceed fifty per cent of the amount of the initial contract;

(g) in so far as is strictly necessary where, for reasons of urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time by means of an open tendering procedure and the use of an open tendering procedure would result in serious injury to the procuring entity, the entity's program responsibilities, or the Party;

(h) where a contract is awarded to a winner of a design contest provided that the contest has been organised in a manner that is consistent with the principles of this Title, and the participants are judged by an independent jury with a view to a design contract being awarded to a winner; or

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(i) in the cases established by each Party in Section F (General Notes) of Appendix 1 (Coverage) to Annex XVI.

2. A procuring entity shall maintain records or prepare written reports providing specific justification for any contract awarded under paragraph 1.

Article 221

Electronic Auctions

Where a procuring entity intends to conduct a covered procurement using an electronic auction, the entity shall provide each participant, before commencing the electronic auction, with:

(a) the automatic evaluation method, including the mathematical formula, that is based on the evaluation criteria set out in the tender documentation and that will be used in the automatic ranking or re-ranking during the auction;

(b) the results of any initial evaluation of the elements of its tender where the contract is to be awarded on the basis of the most advantageous tender; and

(c) any other relevant information relating to the conduct of the auction.

Article 222

Treatment of Tenders and Award of Contracts

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.

2. To be considered for an award, a tender shall be in writing and shall, at the time of opening, comply with the essential requirements set out in the tender documentation and, where applicable, in the notices, and be from a supplier that satisfies the conditions for participation.

3. Unless a procuring entity determines that it is not in the public interest to award a contract, the entity shall award the contract to the supplier that the entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted the most advantageous tender or where price is the sole criterion, the lowest price.

4. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

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Article 223

Transparency of Procurement Information

1. A procuring entity shall promptly inform participating suppliers of the entity's contract award decisions and, upon request, shall do so in writing. Subject to paragraphs 2 and 3 of Article 224, a procuring entity shall, upon request, provide an unsuccessful supplier with an explanation of the reasons why the entity did not select its tender and the relative advantages of the successful supplier's tender.

2. After the award of each contract covered by this Title, a procuring entity shall, as early as possible, according to the time limits established in each Party's legislation, publish a notice in the appropriate paper or electronic media listed in Appendix 3 (Media for Publication of Notices) to Annex XVI. Where only an electronic medium is used, the information shall remain readily available for a reasonable period of time. The notice shall include at least the information set out in Appendix 7 (Award Notices) to Annex XVI.

Article 224

Disclosure of Information

1. Upon request of the other Party, each Party shall promptly provide all relevant information about the adjudication of a covered procurement, in order to determine if the procurement was made in accordance with the rules of this Title. In cases where release of this information would prejudice competition in future tenders, the Party that receives that information shall not disclose it to any supplier, except after consultation with, and agreement of, the Party that provided the information.

2. Notwithstanding any other provision of this Title, a Party, including its procuring entities, shall not provide to any supplier information that might prejudice fair competition between suppliers.

3. Nothing in this Title shall be construed to require a Party, including its procuring entities, authorities and review bodies, to disclose confidential information where disclosure would impede law enforcement; might prejudice fair competition between suppliers; would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or would otherwise be contrary to the public interest.

Article 225

Domestic Review Procedures

1. Each Party shall establish or maintain timely, effective, transparent and non-discriminatory administrative or judicial review procedures through which a supplier may present a challenge with respect to the obligations of a Party and its entities under this Title that may arise in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made generally available.

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2. Each Party may foresee in its domestic legislation, that in the event of a complaint by a supplier arising in the context of a covered procurement, it shall encourage its procuring entity and the supplier to seek resolution of the complaint through consultation. The procuring entity shall accord impartial and timely consideration to any such complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or his right to seek corrective measures under the administrative or judicial review procedure.

3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which in no case shall be less than ten days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

4. Each Party shall establish or designate at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review a challenge by a supplier arising in the context of a covered procurement.

5. Where a body other than an authority referred to in paragraph 4 initially reviews a challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the challenge. A review body that is not a court shall either be subject to judicial review or have procedural guarantees that provide for:

(a) the procuring entity shall respond in writing to the challenge and disclose all relevant documents to the review body;

(b) the participants to the proceedings (hereinafter referred to as "the participants") shall have the right to be heard prior to a decision of the review body being made on the challenge;

(c) the participants shall have the right to be represented and accompanied;

(d) the participants shall have access to all proceedings; and

(e) decisions or recommendations relating to challenges by suppliers shall be provided, within a reasonable time, in writing, with an explanation of the basis for each decision or recommendation.

6. Each Party shall adopt or maintain procedures that provide for:

(a) prompt interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and

(b) corrective action or compensation for the loss or damages suffered, in accordance with each Party's legislation, in cases where a review body has determined that there has been a breach or a failure as set out in paragraph 1.

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Article 226

Modifications and Rectifications of Coverage

1. The EU Party shall address modifications and rectifications of coverage through bilateral negotiations with each Republic of the CA Party concerned. Inversely, each Republic of the CA Party shall address modifications and rectifications of coverage through bilateral negotiations with the EU Party.

Where a Party has the intention of modifying its coverage of procurement under this Title, the Party shall:

(a) notify the other Party or Parties concerned in writing; and

(b) include in the notification a proposal of appropriate compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the modification.

2. Notwithstanding subparagraph 1(b), a Party does not need to provide compensatory adjustments where:

(a) the modification in question is a minor amendment or rectification of a purely formal nature; or

(b) the proposed modification refers to an entity over which the Party has effectively eliminated its control or influence.

The Parties may make minor amendments or rectifications of a purely formal nature to their coverage under this Title, in accordance with the provisions of Title XIII (Specific Tasks in Trade Matters of the Bodies established under this Agreement) of Part IV of this Agreement.

3. If the EU Party or the Republic of the CA Party concerned does not agree that:

(a) the adjustment proposed under subparagraph 1(b) is adequate to maintain a comparable level of mutually agreed coverage;

(b) the proposed modification is a minor amendment or a rectification under subparagraph 2(a); or

(c) the proposed modification refers to an entity over which the Party has effectively eliminated its control or influence under subparagraph 2(b),

it must object in writing within thirty days of receipt of the notification referred to in paragraph 1 or be deemed to have agreed to the adjustment or proposed modification including for the purposes of Title X (Dispute Settlement) of Part IV of this Agreement.

4. Where the Parties concerned have agreed on the proposed modification, rectification, or minor amendment, including where no objection has been made within thirty days under paragraph 3, the modifications shall be made in conformity with the provisions of paragraph 6.

5. The EU Party and each Republic of the CA Party may at any time engage in bilateral negotiations concerning the broadening of the market access mutually granted under this Title, in conformity with the relevant institutional and procedural arrangements foreseen in this Agreement.

6. The Association Council shall modify the relevant parts of Sections A, B or C of Appendix 1 (Coverage) to Annex XVI in order to reflect any modification agreed by the Parties, technical rectification, or minor amendment.

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Article 227

Cooperation and Technical Assistance on Government Procurement

The Parties agree that it is in their common interest to promote mutual cooperation and technical assistance initiatives on issues related to government procurement. In this sense, the Parties have identified a number of cooperation activities which are set out in Article 58 of Title VI (Economic and Trade Development) of Part III of this Agreement.

TITLE VI

INTELLECTUAL PROPERTY

CHAPTER 1

Objectives and principles

Article 228

Objectives

The objectives of this Title are to:

(a) ensure an adequate and effective protection of intellectual property rights in the territories of the Parties, taking into consideration the economical situation and the social or cultural need of each Party;

(b) promote and encourage technology transfer between both regions in order to enable the creation of a sound and viable technological base in the Republics of the CA Party; and

(c) promote technical and financial cooperation in the area of intellectual property rights between both regions.

Article 229

Nature and Scope of Obligations

1. The Parties shall ensure an adequate and effective implementation of the international treaties dealing with intellectual property to which they are parties, including the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (hereinafter referred to as the "TRIPS Agreement"). The provisions of this Title shall complement and further specify the rights and obligations between the Parties under the TRIPS Agreement and other international treaties in the field of intellectual property.

2. Intellectual Property and Public Health:

(a) the Parties recognise the importance of the Doha Declaration on the TRIPS Agreement and Public Health adopted on 14 November, 2001 by the Ministerial Conference of the World Trade Organisation. In interpreting and implementing the rights and obligations under this Title, the Parties shall ensure consistency with this Declaration;

(b) the Parties shall contribute to the implementation and respect the Decision of the WTO General Council of 30 August, 2003 on Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health, as well as the Protocol amending the TRIPS Agreement, done at Geneva on 6 December, 2005.

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3. (a) For the purposes of this Agreement, intellectual property rights embody copyright, including copyright in computer programs and in databases, and related rights; rights related to patents; trademarks; trade names; industrial designs; layout-designs (topographies) of integrated circuits; geographical indications, including designations of origin; plant varieties and protection of undisclosed information;

(b) for the purposes of this Agreement, as regards unfair competition, protection will be granted in accordance with Article 10*bis* of the Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967) (hereinafter referred to as the "Paris Convention").

4. The Parties recognise the sovereign right of States over their natural resources and the access to their genetic resources in accordance with what is established in the Convention on Biological Diversity (1992). No provision in this Title shall prevent the Parties from adopting or maintaining measures to promote the conservation of biological diversity, the sustainable utilization of its components and the fair and equitable participation in the benefits arising from the utilization of genetic resources, in conformity with what is established in that Convention.

5. The Parties recognise the importance of respecting, preserving and maintaining the indigenous and local communities' knowledge, innovations and practices that involve traditional practices related to the preservation and the sustainable use of biological diversity.

Article 230

Most Favoured Nation and National Treatment

In accordance with Articles 3 and 4 of the TRIPS Agreement and subject to the exceptions foreseen in those provisions, each Party shall accord to the nationals of the other Party:

(a) a treatment no less favourable than that it accords to its own nationals with regard to the protection of intellectual property; and

(b) any advantage, favour, privilege or immunity it grants to the nationals of any other country with regard to the protection of intellectual property.

Article 231

Transfer of Technology

1. The Parties agree to exchange views and information on their practices and policies affecting transfer of technology, both within their respective regions and with third countries, with a view to creating measures to facilitate information flows, business partnerships, and the award of licenses and subcontracting. Particular attention shall be paid to the conditions necessary to create an adequate enabling environment for technology transfer between the Parties, including, among others, issues such as development of human capital and legal framework.

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2. The Parties recognise the importance of education and professional training for the transfer of technology which may be accomplished through academic, professional and/or business exchange programs directed to the transmission of knowledge between the Parties ([1]).

3. The Parties shall take measures, as appropriate, to prevent or control licensing practices or conditions pertaining to intellectual property rights which may adversely affect the international transfer of technology and that constitute an abuse of intellectual property rights by right holders or an abuse of obvious asymmetries of information in the negotiation of licences.

4. The Parties recognise the importance of creating mechanisms that strengthen and promote investment in the Republics of the CA Party, especially in innovative and high-tech sectors. The EU Party shall make its best efforts to offer to the institutions and enterprises in its territories incentives destined to promote and to favour the transfer of technology to institutions and enterprises of the Republics of the CA Party, in such a way as to allow them to establish a viable technological platform.

5. The actions described to attain the objectives set forth in this Article are set out in Article 55 of Title VI (Economic and Trade Development) of Part III of this Agreement.

Article 232

Exhaustion

The Parties shall be free to establish their own regime for exhaustion of intellectual property rights, subject to the provisions of the TRIPS Agreement.

CHAPTER 2

Standards concerning intellectual property rights

SECTION A

Copyright and related rights

Article 233

Protection Granted

The Parties shall comply with:

(a) the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961) (hereinafter referred to as the "Rome Convention");

([1]) The EU Party shall promote that the academic exchanges take the form of grants and that the professional and business exchanges take the form of internships in organisations of the European Union, strengthening of MSMEs, development of innovating industries and creation of professional clinics so that the acquired knowledge may be applied in the Central American region.

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(b) the Berne Convention for the Protection of Literary and Artistic Works (1886, lastly amended in 1979) (hereinafter referred to as the "Berne Convention");

(c) the World Intellectual Property Organisation Copyright Treaty (Geneva, 1996) (hereinafter referred to as the "WCT"); and

(d) the World Intellectual Property Organisation Performances and Phonograms Treaty (Geneva, 1996) (hereinafter referred to as the "WPPT").

Article 234

Duration of Authors' Rights

The Parties agree that for the calculation of the term of protection of author's rights, the rules established in Article 7 and 7*bis* of the Berne Convention shall apply for the protection of literary and artistic works, with the proviso that the minimum duration of the terms of protection defined in paragraphs 1, 2, 3 and 4 of Article 7 of the Berne Convention shall be of seventy years.

Article 235

Duration of Related Rights

The Parties agree that for the calculation of the term of protection of the rights of performers, producers of phonograms and broadcasting organizations, the provisions established in Article 14 of the Rome Convention shall apply with the proviso that the minimum duration of the terms of protection defined in Article 14 of the Rome Convention shall be of fifty years.

Article 236

Collective Management of Rights

The Parties recognise the importance of the performance of the collecting societies, and the establishment of arrangements between them, with the purpose of mutually ensuring easier access and delivery of content between the territories of the Parties, and the achievement of a high level of development with regard to the execution of their tasks.

Article 237

Broadcasting and Communication to the Public [1]

1. For the purpose of this provision, communication to the public of a performance or a phonogram means the transmission to the public by any medium, otherwise than by broadcasting, of sounds of a performance or the sounds or the representations of sounds fixed in a phonogram. For purposes of this Article, "communication to the public" includes making the sounds or representations of sounds fixed in a phonogram audible to the public.

[1] A Party may maintain the reservations made under the Rome Convention and the WPPT regarding the rights conferred in this Article and this shall not be construed as a violation of this provision.

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2. In accordance with domestic law, the Parties shall provide for performers the exclusive right to authorise or prohibit the broadcasting and the communication to the public of their performances, except where the performance is itself already a broadcast performance or is made from a fixation.

3. Performers and producers of phonograms shall enjoy the right to a single equitable remuneration for the direct or indirect use of phonograms published for commercial purposes, for broadcasting or for any communication to the public. The Parties may, in the absence of agreement between the performers and phonogram producers, lay down the conditions as to the sharing of this remuneration between both categories of right holders.

4. The Parties shall provide broadcasting organizations with the exclusive right to authorise or prohibit the rebroadcasting by wireless means of their broadcasts, as well as the communication to the public of their television broadcasts, if such communication is made in places accessible to the public against payment of an entrance fee.

5. The Parties may provide in their domestic legislation for limitations or exceptions to the rights set out in paragraphs 2, 3 and 4 only in certain specific cases which do not conflict with a normal exploitation of the subject matter, and do not unreasonably prejudice the legitimate interests of the right holders.

SECTION B

Trademarks

Article 238

International Agreements

The European Union and the Republics of the CA Party shall make all reasonable efforts to:

(a) ratify or accede to the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks (Madrid, 1989); and

(b) comply with the Trademark Law Treaty (Geneva, 1994).

Article 239

Registration Procedure

The EU Party and the Republics of the CA Party shall provide for a system for the registration of trademarks in which each final decision taken by the relevant trademark administration is duly reasoned and in writing. As such, reasons for the refusal to register a trademark shall be communicated in writing to the applicant who will have the opportunity to contest such refusal and to appeal a final refusal before court. The EU Party and the Republics of the CA Party shall also introduce the possibility to oppose trademark applications. Such opposition proceedings shall be contradictory.

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Article 240

Well-Known Trademarks

Article 6*bis* of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark, provided that the use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use. For greater certainty, the Parties may also apply this protection to unregistered well known trademarks.

Article 241

Exceptions to the Rights Conferred by a Trademark

The Parties may establish limited exceptions to the rights conferred by a trademark, such as the fair use of descriptive terms. Such exceptions shall take into account the legitimate interests of the owner of the registered trademark and of third parties.

SECTION C

Geographical indications

Article 242

General Provisions

1. The following provisions apply to the recognition and protection of geographical indications which originate in the territories of the Parties.

2. For the purposes of this Agreement, geographical indications are indications which identify a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.

Article 243

Scope and Coverage

1. The Parties reaffirm the rights and obligations established in Part II, Section 3, of the TRIPS Agreement.

2. Geographical indications of a Party to be protected by the other Party shall only be subject to this Article if they are recognised and declared as such in their country of origin.

Article 244

System of Protection

1. The Parties shall maintain or have established systems for the protection of geographical indications in their legislation, by the entry into force of this Agreement in accordance with Article 353, paragraph 5 of Part V.

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2. The legislation of the Parties shall contain elements such as:

(a) a register listing geographical indications protected in their respective territories;

(b) an administrative process verifying that geographical indications identify a good as originating in a territory, region or locality of one of the Parties, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;

(c) a requirement that a registered name shall correspond to a specific product or products for which a product specification is laid down, which can only be amended by due administrative process;

(d) control provisions applying to the production of the good or goods;

(e) a right for any operator established in the area and who submits to the system of controls to use the protected name provided that the product conforms to the corresponding specification;

(f) a procedure involving publication of the application that allows the legitimate interests of prior users of names, whether those names are protected as a form of intellectual property or not, to be taken into account.

Article 245

Established Geographical Indications

1. By the entry into force of this Agreement, in accordance with Article 353, paragraph 5 of Part V, the Parties shall: ([1])

(a) have finalised the opposition and examination procedures, at least with respect to those geographical indication applications listed in Annex XVII (List of Names to be Applied for Protection as Geographical Indications in the Territory of the Parties) that were not opposed or for which any opposition was rejected due to formal reasons in the course of national registration proceedings;

(b) have initiated the procedures for protecting the geographical indications listed in Annex XVII (List of Names to be Applied for Protection as Geographical Indications in the Territory of the Parties) and the time periods for submitting oppositions have expired, with respect to those geographical indication applications listed in Annex XVII that were opposed, and the oppositions were found to be prima facie meritorious in the course of national registration proceedings;

(c) protect the geographical indications that have been granted protection as such, according to the level of protection established in this Agreement.

([1]) The obligations from paragraph 1 shall be considered as fulfilled when, in the course of the applicable procedures for protection of a name as a geographical indication:
(a) the administrative decision rejects the registration of the name; or
(b) the administrative decision is challenged under the instances established under each Party's domestic legislation.

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2. The Association Council at its first meeting shall adopt a decision including in Annex XVIII (Protected Geographical Indications) all names from Annex XVII (List of Names to be Applied for Protection as Geographical Indications in the Territory of the Parties) that have been protected as geographical indications following their successful examination by the Parties' competent national or regional authorities.

Article 246

Protection Granted

1. Geographical indications listed in Annex XVIII (Protected Geographical Indications), as well as those added pursuant to Article 247, shall as a minimum be protected against:

(a) the use of any means in the designation or presentation of a good that indicates or suggests that the good in question originates in a geographical area other than the true place of origin in a manner which misleads the public as to the geographical origin of the good;

(b) the use of a protected geographical indication for the same products that are not originating from the designated place of the geographical indication in question even if the true origin of the product is indicated or if the protected name is translated or accompanied by an expression such as 'style', 'type', 'imitation', 'like' or similar;

(c) any other practice that misleads the consumer as to the true origin of the product or any other use that constitutes an act of unfair competition in the manner set forth in Article 10*bis* of the Paris Convention.

2. A geographical indication which has been granted protection in one of the Parties, pursuant to the procedure under Article 245 cannot, in that Party, be deemed to have become generic, as long as it is protected as a geographical indication in the Party of origin.

3. Where a geographical indication contains within it a name which is considered generic in a Party, the use of that generic name on the appropriate good in that Party shall not be considered to be contrary to this Article.

4. For geographical indications other than wines and spirit drinks, nothing in this Agreement shall be construed to require a Party to prevent continued and similar use of a particular geographical indication of the other Party in connection with goods or services by any of its nationals or domiciliaries who have used that geographical indication in good faith and in a continuous manner with regard to the same or related goods or services, in the territory of that Party before the date of entry into force of this Agreement.

Article 247

Addition of New Geographical Indications

1. The Parties agree on the possibility of adding additional geographical indications for wines, spirits, agricultural products and foodstuffs to be protected on the basis of the rules and procedures established in this Title, as applicable.

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Such geographical indications, following their successful examination by the competent national or regional authorities, shall be included in Annex XVIII (Protected Geographical Indications) in accordance with the relevant rules and procedures for the Association Council.

2. The date of application for protection shall be the date of the transmission of a request to the other Party to protect a geographical indication provided that the formal requirements for such applications are fulfilled.

Article 248

Relationship between Geographical Indications and Trademarks

1. The legislation of the Parties shall ensure that the application for registration of a trademark which corresponds to any of the situations listed in Article 246 for like products [1] is refused where such application for registration is submitted after the date of application for registration of the geographical indication in the territory concerned [2].

2. Similarly, the Parties may, in accordance with their domestic or regional legislation, establish the grounds for rejecting the protection of geographical indications, including the option not to grant protection to a geographical indication where, in the light of a reputed or well-known trademark, protection is liable to mislead consumers as to the true identity of the product.

3. The Parties shall maintain the legal means for any natural or legal person having a legitimate interest, to request the cancelation or invalidation of a trademark or a geographical indication giving reasons for such request.

Article 249

Right of Use of Geographical Indications

Once a geographical indication is protected under this Agreement in a Party different from the Party of origin, the use of such protected name shall not be subject to any registration of users in such Party.

Article 250

Dispute Settlement

No Party shall have any recourse to challenge the final decision issued by a national or regional competent authority regarding the registration or protection of a geographical indication, under Title X (Dispute Settlement) of Part IV of this Agreement. Any claim against the protection of a geographical indication shall be conducted under the available judicial instances established under each Party's domestic or regional legislation.

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[1] For the purpose of this Article, the Republics of the CA Party consider that the term "like product" may be understood as "identical or confusingly similar".

[2] For the EU Party, the date of application for protection shall be the date of entry into force of this Agreement for the names listed in Annex XVII.

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SECTION D

Industrial designs

Article 251

International Agreements

The European Union and the Republics of the CA Party shall make all reasonable efforts to adhere to the Hague Agreement Concerning the International Registration of Industrial Designs (Geneva Act, 1999).

Article 252

Requirements for Protection

1. The Parties shall provide for the protection of independently created designs that are new ([1]) or original.

2. A design shall be considered to be new if it significantly differs from known designs or combinations of known design features.

3. This protection shall be provided by registration, and shall confer exclusive rights upon their holders in accordance with the provisions of this Article. Each Party may foresee that unregistered designs made available to the public confer exclusive rights, but only if the contested use results from copying the protected design.

Article 253

Exceptions

1. The Parties may provide limited exceptions to the protection of designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking into account the legitimate interests of third parties.

2. Design protection shall not extend to designs dictated essentially by technical or functional considerations.

3. A design shall not confer rights when it is contrary to public order or morality.

Article 254

Rights Conferred

1. The owner of a protected design shall have the right to prevent third parties not having the owner's consent from making, selling or importing, articles bearing or embodying the protected design when such acts are undertaken for commercial purposes.

2. Additionally, the Parties shall ensure an effective protection to industrial designs to prevent acts that unduly prejudice the normal exploitation of the design or are not compatible with fair trade practice, in a manner consistent with the provisions of Article 10*bis* of the Paris Convention.

([1]) When the legislation of a Party so provides, individual character of such designs may also be required.

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Article 255

Term of Protection

1. The duration of protection available in the EU Party and in the Republics of the CA Party shall amount to at least ten years. Each Party may foresee that the right holder may have the term of protection renewed for one or more periods of five years each, up to the maximum term of protection established in each Party's legislation.

2. Where a Party foresees the protection of unregistered designs, the duration of such protection shall amount to at least three years.

Article 256

Invalidity or Refusal of Registration

1. A design may only be refused for registration or declared invalid for compelling and important reasons, which, subject to each Party's legislation, may comprise:

(a) if the design does not correspond to the definition under Article 252, paragraph 1;

(b) if, by virtue of a court decision, the right holder is not entitled to the design;

(c) if the design is in conflict with a prior design which has been made available to the public after the date of filing of the application or, if a priority is claimed, the date of priority of the design, and which is protected from a data prior to the said date by a registered design or an application for a design;

(d) if a distinctive sign is used in a subsequent design, and the law of the Party concerned governing that sign confers to the right holder of the sign, the right to prohibit such use;

(e) if the design constitutes an unauthorised use of a work protected under the copyright law of the Party concerned;

(f) if the design constitutes an improper use of any of the items listed in Article 6*ter* of the Paris Convention or of badges, emblems and escutcheons other than those covered by said Article 6*ter* and which are of particular public interest in a Party;

(g) if the disclosure of the industrial design is contrary to public order or morality.

2. A Party may provide, as an alternative to the invalidity, that a design subject to the grounds provided for in paragraph 1 may be limited in its use.

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Article 257

Relationship to Copyright

A design protected by a design right, registered in a Party in accordance with this Section, may also be eligible for protection under the law of copyright of that Party as from the date on which the design was created or fixed in any form.

SECTION E

Patents

Article 258

International Agreements

1. The Parties shall comply with the Budapest Treaty on the International Recognition of the Deposit of Micro-Organisms for the Purposes of Patent Procedure (1977, amended in 1980).

2. The European Union shall make reasonable efforts to comply with the Patent Law Treaty (Geneva, 2000); and the Republics of the CA Party shall make reasonable efforts to ratify or accede to the above mentioned Treaty.

SECTION F

Plant varieties

Article 259

Plant Varieties

1. The Parties shall provide for the protection of plant varieties either by patents or by an effective *sui generis* system or by any combination thereof.

2. The Parties understand that no contradiction exists between the protection of plant varieties and the capacity of a Party to protect and conserve its genetic resources.

3. The Parties shall have the right to provide for exceptions to exclusive rights granted to plant breeders to allow farmers to save, use and exchange protected farm-saved seed or propagating material.

CHAPTER 3

Enforcement of intellectual property rights

Article 260

General Obligations

1. The Parties reaffirm their rights and commitments under the TRIPS Agreement and in particular of its Part III, and shall provide for the following complementary measures, procedures and remedies necessary to ensure the enforcement of the intellectual property rights.

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Those measures, procedures and remedies shall be fair, proportionate and equitable, and shall not be unnecessarily complicated or costly, or entail unreasonable time-limits or unwarranted delays ([1]).

2. Those measures and remedies shall also be effective and dissuasive and shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

Article 261

Entitled Applicants

The Parties shall recognise as persons entitled to seek application of the measures, procedures and remedies referred to in this Section and in Part III of the TRIPS Agreement:

(a) the holders of intellectual property rights in accordance with the provisions of the applicable law; and

(b) federations and associations as well as exclusive licensees and other duly authorised licensees, insofar as permitted by and in accordance with the provision of applicable law. The term "licensee" shall include the licensee of any one or more of the exclusive intellectual property rights encompassed in a given intellectual property.

Article 262

Evidence

The Parties shall take such measures as are necessary, where a right holder has presented reasonably available evidence to support its claim that his intellectual property right has been infringed on a commercial scale and has specified evidence relevant to the substantiation of its claims which lies in the control of the opposing party, to enable the competent judicial authorities to order, where appropriate and, if so foreseen by the applicable law, following an application, that the opposing party must produce such evidence, subject to the protection of confidential information.

Article 263

Measures for preserving Evidence

The judicial authorities shall have the authority, on application by a party who has presented reasonably available evidence to support its claim that its intellectual property right has been or is about to be infringed, to order prompt and effective provisional measures to preserve relevant evidence in regard to the alleged infringement, subject to the protection of confidential information. Such measures may include the detailed description, with or without the taking of

([1]) For the purposes of Article 260 to 272 the notion of "intellectual property rights" shall at least cover the following rights: copyright, including copyright in computer programs and databases, and related rights; rights related to patents; trademarks; industrial designs; lay-out-designs (topographies) of integrated circuits; geographical indications; plant varieties; trade names in so far as these are protected as exclusive rights in the domestic law concerned.

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samples, or the physical seizure of the infringing goods, and, in appropriate cases, the materials and implements used in the production and/or distribution of these goods and the documents relating thereto. Those measures may be taken, if necessary, without the other party being heard, in particular where any delay is likely to cause irreparable harm to the right holder or where there is a demonstrable risk of evidence being destroyed.

Article 264

Right of Information

The Parties may provide that the judicial authorities shall have the authority, unless this would be out of proportion to the seriousness of the infringement, to order the infringer to inform the right holder of the identity of third persons involved in the production and distribution of the infringing goods or services and of their channels of distribution.

Article 265

Provisional and Precautionary Measures

1. Each Party shall foresee that its judicial authorities have the authority to issue provisional and precautionary measures and execute them expeditiously to prevent imminent infringements of intellectual property rights or to forbid the continuation of alleged infringements. Such measures may be ordered at the request of the right-holder, *inaudita altera parte* or after hearing the defendant, in accordance with the judicial procedural rules of each Party.

2. Each Party shall provide that its judicial authorities have the authority to require the plaintiff to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the plaintiff's right is being infringed or that such infringement is imminent, and to order the plaintiff to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

Article 266

Corrective Measures

1. Each Party shall provide that:

(a) its judicial authorities have the authority to order, at the request of the applicant and without prejudice to any damages due to the right holder by reason of the infringement, the destruction of the goods that have been found to be pirated or counterfeit, or other appropriate measures to definitively remove those goods from the channels of commerce;

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(b) its judicial authorities have the authority to order in appropriate cases that materials and implements that have been principally used in the manufacture or creation of such pirated or counterfeit goods be, without compensation of any sort, destroyed or, in exceptional circumstances, disposed of outside the channels of commerce, in such a manner as to minimize the risks of further infringements. In considering requests for such corrective measures, the Party's judicial authorities may take into account, *inter alia*, the gravity of the infringement, as well as the interests of third parties holding ownership, possessory, contractual, or secured interests.

2. Each Party may provide that the charitable donation of counterfeit trademark goods and goods that infringe copyright and related rights, if domestic legislation so permits, shall not be ordered by the judicial authorities without the authorisation of the right holder or that such goods may be donated to charity only under certain conditions that may be established according to domestic legislation. In no case shall the simple removal of the trademark unlawfully affixed be sufficient to permit the release of goods into the channels of commerce, except in cases established in domestic legislation and other international obligations.

3. In considering requests for corrective measures, the Parties may grant their judicial authorities the faculty to take into account, *inter alia*, the gravity of the infringement, as well as the interests of third parties holding ownership, possessory, contractual, or secured interests.

4. The judicial authorities shall order that those measures be carried out at the expense of the infringer, except in exceptional circumstances.

5. According to domestic legislation, the Parties may provide for other corrective measures in relation to goods that have been found to be pirated or counterfeit, and with regard to materials and implements principally used in the creation or manufacture of those goods.

Article 267

Damages

The judicial authorities shall have the authority to order the infringer to pay the right holder damages adequate to compensate for the injury the right holder has suffered because of an infringement of that person's intellectual property right by an infringer who knowingly, or with reasonable grounds to know, engaged in infringing activity. In appropriate cases, the Parties may authorise the judicial authorities to order recovery of profits and/or payment of pre-established damages, even where the infringer did not knowingly, or with reasonable grounds to know, engage in infringing activity.

Article 268

Legal Costs

The Parties shall ensure that reasonable and proportionate legal costs and other expenses incurred by the successful party shall, as a general rule, be borne by the unsuccessful party unless equity does not allow this, in accordance with domestic legislation.

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Article 269

Publication of Judicial Decisions

The Parties may provide that, in legal proceedings instituted for infringement of an intellectual property right, the judicial authorities may order, at the request of the applicant and at the expense of the infringer, appropriate measures for the dissemination of the information concerning the decision, including displaying the decision and publishing it in full or in part. The Parties may provide for other additional publicity measures which are appropriate to the particular circumstances, including prominent advertising.

Article 270

Presumption of Ownership

For the purposes of applying the measures, procedures and remedies provided for under this Title, it shall be sufficient for the right holders of copyrights or related rights with regard to their protected subject matter, in the absence of proof to the contrary, for their name to appear on the work in the usual manner to be regarded as such and consequently to be entitled to institute infringement proceedings.

Article 271

Criminal Sanctions

The Parties shall provide for criminal procedures and penalties to be applied at least in cases of wilful trademark counterfeiting or copyright piracy on a commercial scale. Remedies available shall include imprisonment and/or monetary fines sufficient to provide a deterrent, consistently with the level of penalties applied for crimes of a corresponding gravity. In appropriate cases, remedies available shall also include the seizure, forfeiture and destruction of the infringing goods and of any materials and implements the predominant use of which has been in the commission of the offence. The Parties may provide for criminal procedures and penalties to be applied in other cases of infringement of intellectual property rights, in particular where they are committed wilfully and on a commercial scale.

Article 272

Limitations on Liability for Service Providers

The Parties agree that they will maintain the type of limitations of responsibility of service providers they currently foresee in their respective legislation, namely:

(a) for the EU Party: those foreseen in Directive 2000/31/EC on electronic commerce;

(b) for the Republics of the CA Party: those adopted domestically in order to comply with their international obligations.

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A Party may delay giving effect to the provisions of this Article for a period of no longer than three years, beginning on the date of entry into force of this Agreement.

Article 273

Border Measures

1. The Parties recognise the importance of coordination on customs matters, and therefore engage to promote the application of customs enforcement in relation to counterfeit trademark and pirated copyright goods, specifically through the exchange of information and coordination between the customs administrations of the Parties.

2. The Parties shall, unless otherwise provided for in this Chapter, adopt procedures to enable a right holder, who has valid grounds for suspecting that the importation, exportation, re-exportation, entry or exit of the customs territory, placement under a suspensive procedure or placement under a free zone or a free warehouse of goods infringing trademarks, or copyrights may take place, to lodge an application in writing before the competent administrative or judicial authorities, for the suspension by the customs authorities of the release into free circulation or the detention of such goods. It is understood that there shall be no obligation to apply such procedures to imports of goods put on the market in another country by or with the consent of the right holder.

3. Any rights or duties established in Section 4 of the TRIPS Agreement concerning the importer shall be also applicable to the exporter or to the holder of the goods.

4. Each Party shall provide that its competent authorities may initiate border measures *ex officio* in the cases of import, export and transit.

CHAPTER 4

Institutional provisions

Article 274

Sub-Committee on Intellectual Property

1. The Parties hereby establish a Sub-Committee on Intellectual Property, in accordance with Article 348 and as set out in Annex XXI (Sub-Committees), in order to follow-up on the implementation of Article 231 and Section C (Geographical Indications) of Chapter 2 of this Title.

2. The functions of the Sub-Committee shall include:

(a) recommending to the Association Committee for approval by the Association Council, the modification of the list of geographical indications to Annex XVIII (Protected Geographical Indications);

(b) exchanging information on geographical indications for the purpose of considering their protection in accordance with this Agreement, as well as on geographical indications which cease to be protected in their country of origin;

(c) promoting technology transfer from the EU Party to the Republics of the CA Party;

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(d) defining the priority areas in which initiatives shall be directed in the areas of technology transfer, research and development and the build-up of human capital;

(e) keeping an inventory or a registry of the programs, activities or initiatives in progress, in the field of intellectual property, with emphasis on transfer of technology;

(f) make any relevant recommendations to the Association Committee with regard to matters of their competence; and

(g) any other issue instructed by the Association Committee.

Article 275

Cooperation and Technical Assistance on Intellectual Property

The Parties agree that it is in their common interest to promote mutual cooperation and technical assistance initiatives on issues related to this Title. In this sense, the Parties have identified a number of cooperation activities which are set out in Article 55 of Title VI (Economic and Trade Development) of Part III of this Agreement.

Article 276

Final Provisions

1. Panama may delay giving effect to the provisions of Articles 233(c) and (d); 234; 238(b); 240; 252, paragraphs 1 and 2; 255, paragraph 2; 256; 258, paragraph 1; 259; 266, paragraph 4 and 271, for a period no longer than two years, beginning on the date of entry into force of this Agreement.

2. Panama shall adhere to the Patent Cooperation Treaty (Washington 1970, last modified in 2001) within a period no longer than two years, beginning on the date of entry into force of this Agreement.

TITLE VII

TRADE AND COMPETITION

Article 277

Definitions

For the purpose of this Title:

1. "Competition laws" means:

(a) for the EU Party, Articles 101, 102, and 106 of the Treaty on the Functioning of the European Union, Council Regulation (EC) No. 139/2004 on the control of concentrations between undertakings, and their Implementing Regulations and Amendments;

(b) for the CA Party, the Central American Competition Regulation (hereinafter referred to as "the Regulation") which shall be established according to Article 25 of the *Protocolo al Tratado General de Integración Económica Centroamericana (Protocolo de Guatemala)* and Article 21 of the *Convenio Marco para el Establecimiento de la Unión Aduanera Centroamericana* (Guatemala, 2007);

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(c) until such time as the Regulation is adopted in conformity with Article 279, "competition laws" means the national competition laws of each of the Republics of the CA Party adopted or maintained in compliance with Article 279; and

(d) any changes that the abovementioned instruments may undergo after the entry into force of this Agreement.

2. "Competition authority" means:

(a) for the EU Party, the European Commission;

(b) for the CA Party, a Central American Competition Body to be established and designed by the CA Party in its Competition Regulation; and

(c) until such time as the Central American Competition Body is established and becomes operational in compliance with Article 279, "competition authority" means the national competition authorities of each of the Republics of the CA Party.

Article 278

Principles

1. The Parties recognise the importance of free and undistorted competition in their trade relations. The Parties acknowledge that anti-competitive practices have the potential to affect the proper functioning of markets and the benefits of trade liberalisation.

2. The Parties therefore agree that the following are incompatible with this Agreement, in so far as they may affect trade between the Parties:

(a) agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings, which have as their object or effect the prevention, restriction or distortion of competition ([1]) as specified in their respective competition laws;

(b) any abuse by one or more undertakings of a dominant position or a substantial market power or notable market participation, as specified in their respective competition laws; and

(c) concentrations between undertakings, which significantly impede effective competition, as specified in their respective competition laws.

Article 279

Implementation

1. The Parties shall adopt or maintain in force comprehensive competition laws which effectively address the anti-competitive practices referred to in Article 278, paragraph 2(a) to (c). The Parties shall establish or maintain Competition Authorities designated and appropriately equipped for the transparent and effective implementation of the competition laws.

([1]) For greater certainty, this paragraph shall not be construed as limiting the scope of the analysis to be carried out in the cases of application of agreements between undertakings, decision by associations of undertaking and concerted practices between undertakings as established in the national competition laws of the Parties.

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2. If, at the moment of entry into force of this Agreement, either Party has not yet adopted competition laws as referred to in Article 277, paragraph 1(a) or (b) nor designated a competition authority as referred to in Article 277, paragraph 2(a) or (b), it shall do so within a period of seven years. When this transition period has come to an end, the terms competition laws and competition authority referred to in this Title shall only mean those defined in Article 277, paragraph 1(a) and 277, paragraph 1(b) and Article 277, paragraph 2(a) and 277, paragraph 2(b).

3. If, at the moment of entry into force of this Agreement, a Republic of the CA Party has not yet adopted a competition law as referred to in Article 277, paragraph 1(c) nor designated a competition authority as referred to in Article 277, paragraph 2(c), it shall do so within a period of three years.

4. Nothing in this Title shall prejudge the competences assigned by the Parties to their respective regional and national authorities for the effective and coherent implementation of their respective competition laws.

Article 280

Public Enterprises and Enterprises Entrusted with Special or Exclusive Rights including Designated Monopolies

1. Nothing in this Title prevents a Republic of the CA Party or a Member State of the European Union from designating or maintaining public enterprises, enterprises entrusted with special or exclusive rights or monopolies according to their respective national laws.

2. The entities mentioned in paragraph 1 above shall be subject to competition laws insofar as the application of competition laws does not obstruct the performance, in law or in fact, of the particular tasks assigned to them by a Republic of the CA Party or by a Member State of the EU Party.

3. The Parties shall ensure that from the date of entry into force of this Agreement no discrimination [1] is exercised by such entities regarding the conditions under which goods or services are purchased or sold, neither between natural or legal persons of either of the Parties, nor between goods originating from either of the Parties.

4. Nothing in this Title shall affect the rights and obligations of the Parties as set out under Title V (Government Procurement) of Part IV of this Agreement.

Article 281

Exchange of Non Confidential Information and Enforcement Cooperation

1. With a view to facilitating the effective application of their respective competition laws, the competition authorities may exchange non-confidential information.

[1] Discrimination means a measure which does not comply with national treatment, as set out in the relevant provisions of this Agreement.

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2. The competition authority of one Party may request cooperation to the other Party's competition authority with respect to enforcement activities. This cooperation shall not prevent the Parties from taking autonomous decisions.

3. Neither Party is required to communicate information to the other Party. In case a Party decides to communicate information, such Party may withhold the information if communication of such information is prohibited by the laws and regulations of the Party possessing the information or if it would be incompatible with its interests. A Party may require that information communicated pursuant to this Article be used subject to the terms and conditions it may specify.

Article 282

Cooperation and Technical Assistance

The Parties agree that it is in their common interest to promote technical assistance initiatives related to competition policy and law enforcement activities. This cooperation is addressed in Article 52 of Title VI (Economic and Trade Development) of Part III of this Agreement.

Article 283

Dispute Settlement

The Parties shall not have recourse to dispute settlement procedures under Title X (Dispute Settlement) of Part IV of this Agreement for matters arising under this Title.

TITLE VIII

TRADE AND SUSTAINABLE DEVELOPMENT

Article 284

Context and Objectives

1. The Parties recall Agenda 21 on Environment and Development of 1992, the Johannesburg Plan of Implementation on Sustainable Development of 2002 and the 2006 Ministerial Declaration of the UN Economic and Social Council on Full Employment and Decent Work. The Parties reaffirm their commitment to promoting the development of international trade in such a way as to contribute to the objective of sustainable development and to ensuring that this objective is integrated and reflected at every level of their trade relationship. To this end, the Parties recognise the importance of taking into account the economic, social and environmental best interests of not only their respective populations but also of future generations.

2. The Parties reaffirm their commitment to achieving sustainable development, whose pillars – economic development, social development and environmental protection – are interdependent and mutually reinforcing. The Parties underline the benefit of considering trade related social and environmental issues as part of a global approach to trade and sustainable development.

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3. The Parties agree that this Title embodies a cooperative approach based on common values and interests, taking into account the differences in their levels of development and the respect of their current and future needs and aspirations.

4. The Parties shall not have recourse to dispute settlement procedures under Title X (Dispute Settlement) of Part IV of this Agreement and to the Mediation Mechanism for Non-Tariff Measures under Title XI (Mediation Mechanism for Non-Tariff Measures) of Part IV of this Agreement for matters arising under this Title.

Article 285

Right to Regulate and Levels of Protection

1. The Parties reaffirm the respect for their respective Constitutions ([1]) and for their rights there under to regulate in order to set their own sustainable development priorities, to establish their own levels of domestic environmental and social protection, and to adopt or modify accordingly their relevant laws and policies.

2. Each Party shall strive to ensure that its laws and policies provide for and encourage high levels of environmental and labour protection, appropriate to its social, environmental and economic conditions and consistent with the internationally recognised standards and agreements referred to in Articles 286 and 287 to which it is a party, and shall strive to improve those laws and policies, provided that they are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on international trade.

Article 286

Multilateral Labour Standards and Agreements

1. Recalling the 2006 Ministerial Declaration of the UN Economic and Social Council on Full Employment and Decent Work, the Parties recognise that full and productive employment and decent work for all, which encompass social protection, fundamental principles and rights at work and social dialogue, are key elements of sustainable development for all countries, and therefore a priority objective of international cooperation. In this context, the Parties reaffirm their will to promote the development of macroeconomic policies in a way that is conducive to full and productive employment and decent work for all, including men, women and young people, with full respect for fundamental principles and rights at work under conditions of equity, equality, security and dignity.

The Parties, in accordance with their obligations as members of the ILO, reaffirm their commitments to respect, promote, and realise in good faith and in accordance with the ILO Constitution, the principles concerning the fundamental rights which are the subject of the fundamental ILO Conventions, namely:

([1]) For the EU Party, this refers to the Constitutions of the Member States of the European Union, to the Treaty on the European Union, to the Treaty on the Functioning of the European Union and to the Charter of Fundamental Rights of the European Union.

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(a) the freedom of association and the effective recognition of the right to collective bargaining;

(b) the elimination of all forms of forced or compulsory labour;

(c) the effective abolition of child labour; and

(d) the elimination of discrimination in respect of employment and occupation.

2. The Parties reaffirm their commitment to effectively implement in their laws and practice the fundamental ILO Conventions contained in the ILO Declaration of Fundamental Principles and Rights at Work of 1998, which are the following:

(a) Convention 138 concerning Minimum Age for Admission to Employment;

(b) Convention 182 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour;

(c) Convention 105 concerning the Abolition of Forced Labour;

(d) Convention 29 concerning Forced or Compulsory Labour;

(e) Convention 100 concerning Equal Remuneration for Men and Women Workers for Work of Equal Value;

(f) Convention 111 concerning Discrimination in Respect of Employment and Occupation;

(g) Convention 87 concerning Freedom of Association and Protection of the Right to Organise; and

(h) Convention 98 concerning the Application of the Principles of the Right to Organise and to Bargain Collectively.

3. The Parties will exchange information on their respective situation and advancements as regards the ratification of the other ILO Conventions.

4. The Parties stress that labour standards should never be invoked or otherwise used for protectionist trade purposes and that the comparative advantage of any Party should not be questioned.

5. The Parties commit to consult and cooperate as appropriate, on trade-related labour issues of mutual interest.

Article 287

Multilateral Environmental Standards and Agreements

1. The Parties recognise that international environmental governance and agreements are important elements to address global or regional environmental problems and stress the need to enhance the mutual supportiveness between trade and environment. The Parties commit to consult and cooperate as appropriate on trade-related environmental issues of mutual interest.

2. The Parties reaffirm their commitment to effectively implement in their laws and practice the multilateral environmental agreements to which they are parties including:

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(a) the Montreal Protocol on Substances that Deplete the Ozone Layer;

(b) the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal;

(c) the Stockholm Convention on Persistent Organic Pollutants;

(d) the Convention on International Trade in Endangered Species of Wild Fauna and Flora (hereinafter referred to as "CITES");

(e) the Convention on Biological Diversity;

(f) the Cartagena Protocol on Biosafety to the Convention on Biological Diversity; and

(g) the Kyoto Protocol to the United Nations Framework Convention on Climate Change ([1]).

3. The Parties undertake to ensure that they have ratified by the date of entry into force of this Agreement, the Amendment to Article XXI of CITES, adopted at Gaborone (Botswana), on 30 April, 1983.

4. The Parties also undertake, to the extent they have not yet done so, to ratify and effectively implement, at the latest by the date of entry into force of this Agreement, the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.

5. Nothing in this Agreement shall be construed to prevent the adoption or enforcement by any Party of measures to implement the agreements referred to in this Article, provided that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail, or a disguised restriction on international trade.

Article 288

Trade Favouring Sustainable Development

1. The Parties reconfirm that trade should promote sustainable development in all its dimensions. In this context, they recognise the value of international cooperation in support of efforts to develop trade schemes and trade practices favouring sustainable development, and they agree to work together in the framework of Articles 288, 289 and 290 with the aim of developing collaborative approaches, as appropriate.

2. The Parties shall endeavour to:

(a) consider those situations in which the elimination or the reduction of obstacles to trade would benefit trade and sustainable development, taking into account, in particular, the interactions between environmental measures and market access;

([1]) For greater certainty, the reference to the multilateral environmental agreements in Article 287, paragraph 2, shall encompass those protocols, amendments, annexes and adjustments ratified by the Parties.

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(b) facilitate and promote trade and foreign direct investment in environmental technologies and services, renewable-energy and energy-efficient products and services, including through addressing related non-tariff barriers;

(c) facilitate and promote trade in products that respond to sustainability considerations, including products that are the subject of schemes such as fair and ethical trade schemes, eco-labelling, organic production, and including those schemes involving corporate social responsibility and accountability; and

(d) facilitate and promote the development of practices and programmes aiming at fostering appropriate economic returns from the conservation and sustainable use of the environment, such as ecotourism.

Article 289

Trade in Forest Products

In order to promote the sustainable management of forest resources, the Parties commit to work together to improve forest law enforcement and governance and to promote trade in legal and sustainable forest products through instruments that may include, *inter alia*: effective use of CITES with regard to endangered timber species; certification schemes for sustainably harvested forest products; regional or bilateral Forest Law Enforcement Governance and Trade ("FLEGT") Voluntary Partnership Agreements.

Article 290

Trade in Fish Products

1. The Parties recognise the need to promote sustainable fisheries so as to contribute to the conservation of fish stocks and to the sustainable trade of fishery resources.

2. To this end, the Parties undertake to:

(a) adhere to and effectively implement the principles of the Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 December, 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks, in relation to: sustainable use, conservation and management of straddling fish stocks and highly migratory fish species; international cooperation between States; support of scientific advice and research; implementation of effective monitoring, control and inspection measures; and the duties of the flag and port States, including compliance and enforcement;

(b) cooperate, including with and within the relevant Regional Fisheries Management Organisations, in order to prevent Illegal, Unreported and Unregulated ("IUU") fishing, including by adopting effective tools to implement control and inspection schemes to ensure full compliance with conservation measures;

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(c) exchange scientific and non-confidential trade data, to exchange experiences and best practices in the field of sustainable fisheries and, more generally, to promote a sustainable approach to fisheries.

3. The Parties, to the extent they have not yet done so, agree to adopt port State measures in line with the United Nations Food and Agriculture Organisation Agreement on Port State Measures to Prevent, Deter And Eliminate Illegal, Unreported And Unregulated Fishing, to implement control and inspection schemes, as well as incentives and obligations for a sound, sustainable management of fisheries and coastal environments in the long term.

Article 291

Upholding Levels of Protection

1. The Parties recognise that it is inappropriate to encourage trade or investment by lowering the levels of protection afforded in domestic environmental and labour laws.

2. A Party shall not waive or derogate from, or offer to waive or offer to derogate from, its labour or environmental legislation in a manner affecting trade or as an encouragement for the establishment, acquisition, expansion or retention of an investment or an investor in its territory.

3. A Party shall not fail to effectively enforce its labour and environmental legislation in a manner affecting trade or investment between the Parties.

4. Nothing in this Title shall be construed to empower a Party's authorities to undertake law enforcement activities in the territory of the other Party.

Article 292

Scientific Information

The Parties recognise the importance, when preparing and implementing measures aimed at protecting the environment or health and safety at work, of taking account of scientific and technical information, and relevant international standards, guidelines or recommendations, while acknowledging that when there are threats of serious or irreversible damage, the lack of full scientific certainty shall not be used as reason for postponing protective measures.

Article 293

Sustainability Review

The Parties commit to jointly reviewing, monitoring and assessing the contribution of Part IV of this Agreement, including cooperation activities under Article 302, to sustainable development.

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Article 294

Institutional and Monitoring Mechanism

1. Each Party shall designate an office within its administration to serve as Contact Point for the purpose of implementing trade-related aspects of sustainable development. At the entry into force of this Agreement, the Parties shall submit to the Association Committee full contact information for their Contact Points.

2. The Parties hereby establish a Board on Trade and Sustainable Development ([1]), which shall comprise high level authorities from within the administrations of each Party. Prior to each meeting of the Board the Parties will inform each other of the identity and contact information of their respective representatives.

3. The Board on Trade and Sustainable Development shall meet within the first year after the date this Agreement enters into force, and thereafter as necessary, to oversee the implementation of this Title, including cooperative activities undertaken under Title VI (Economic and Trade Development) of Part III of this Agreement. The decisions and recommendations of the Board shall be adopted by mutual agreement between the Parties and shall be provided to the public, unless the Board decides otherwise.

4. Each Party shall convene new or consult existing Advisory Groups on trade and sustainable development ([2]). These groups shall be tasked with expressing views and making recommendations on trade-related aspects of sustainable development and advising the Parties on how to better achieve the objectives of this Title.

5. The Advisory Groups of the Parties shall comprise independent representative organisations, in a balanced representation of economic, social and environmental stakeholders including, among others, employers and workers organisations, business associations, non-governmental organisations and local public authorities.

Article 295

Civil Society Dialogue Forum

1. The Parties agree to organise and facilitate a bi-regional Civil Society Dialogue Forum for open dialogue, with a balanced representation of environmental, economic and social stakeholders. The Civil Society Dialogue Forum shall conduct dialogue encompassing sustainable development aspects of trade relations between the Parties, as well as how cooperation may contribute to achieve the objectives of this Title. The Civil Society Dialogue Forum will meet once a year, unless otherwise agreed by the Parties ([3]).

([1]) The Board on Trade and Sustainable Development shall report on its activities to the Association Committee.

([2]) In the exercise of the right of the Parties to use existing advisory groups for the implementation of the provisions of this Title, the Parties shall offer existing bodies the opportunity to reinforce and develop their activities with the new perspectives and areas of work provided by this Title. To this end, the Parties may use existing national advisory groups.

([3]) For greater certainty, policy making and other such typical government functions shall not be delegated to the Civil Society Dialogue Forum.

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2. Unless the Parties agree otherwise, each meeting of the Board will include a session in which its members shall report on the implementation of this Title to the Civil Society Dialogue Forum. In turn, the Civil Society Dialogue Forum may express its views and opinions in order to promote dialogue on how to better achieve the objectives of this Title.

Article 296

Government Consultations

1. A Party may request consultations with another Party regarding any matter of mutual interest arising under this Title, by delivering a written request to the Contact Point of the other Party. In order to enable the Party receiving the request to respond, the request shall contain information that is specific enough to present the matter clearly and factually, by identifying the problem at issue and by providing a brief summary of the claims under this Title. Consultations shall commence promptly after a Party delivers a request for consultations.

2. The consulting Parties shall make every attempt to arrive at a mutually satisfactory solution of the matter, taking into account the information exchanged by the consulting Parties and opportunities for cooperation on the matter. During consultations, special attention shall be given to the particular problems and interests of developing country Parties. The consulting Parties shall take into account the activities of the ILO or relevant multilateral environmental organisations or bodies to which they are parties. Where relevant, the consulting Parties may, by mutual agreement, seek advice or assistance from those organisations and bodies, or from any person or body they deem appropriate in order to fully examine the matter at issue.

3. If ninety days after the request of consultations, a consulting Party deems that the matter needs further discussion, and unless the consulting Parties agree otherwise, the matter shall be referred for consideration to the Board on Trade and Sustainable Development by delivering a written request to the Contact Points of the other Parties. The Board on Trade and Sustainable Development shall convene promptly in order to assist in reaching a mutually satisfactory solution. If it deems necessary, the Board on Trade and Sustainable Development may seek expert assistance in the matter of interest, with the objective of facilitating its analysis.

4. Any solution reached by the consulting Parties on the matter shall be made public unless the Board on Trade and Sustainable Development otherwise decides.

Article 297

Panel of Experts

1. Unless the consulting Parties agree otherwise, a consulting Party may, after sixty days of the referral of a matter to the Board on Trade and Sustainable Development or, if the matter is not referred to the Board, after ninety days of the delivery of a request for consultation under Article 296, paragraphs 1 and 3 respectively, request that a Panel

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of Experts be convened to examine a matter that has not been satisfactorily addressed through government consultations. The Parties to the procedure can make submissions to the Panel of Experts.

2. At the entry into force of this Agreement, the Parties shall submit to the Association Committee for endorsement by the Council at its first meeting, a list of seventeen persons with at least five individuals who are not nationals of any Party, with expertise in environmental law, international trade or the resolution of disputes arising under international agreements; and a list of seventeen persons, with at least five individuals who are not nationals of any Party, with expertise in labour law, international trade or the resolution of disputes arising under international agreements. The experts who are not nationals of any Party would be available to serve as Chair of the Panel of Experts. The experts shall be (i) independent of, and not affiliated with or take instructions from, either Party or organisations represented in the Advisory Group(s); and (ii) chosen on the basis of objectivity, reliability and sound judgment.

3. The Parties shall agree on replacements of experts who are no longer available to serve in panels, and they may otherwise agree to modify the list as and when they consider it necessary.

Article 298

Composition of the Panel of Experts

1. The Panel of Experts shall comprise three experts.

2. The Chairperson shall not be a national of any Party.

3. Each Party to the procedure shall select one expert from the list of experts within thirty days of the receipt of the request for the establishment of a Panel of Experts. If one Party fails to select its expert within such period, the other Party to the procedure shall select from the list of experts a national of the Party to the procedure that has failed to select an expert. The two selected experts shall select the Chairperson by agreement or by lot, from among the experts who are not nationals of any Party.

4. Individuals may not serve as experts with respect to a matter in which they, or an organisation to which they are affiliated, has a direct or indirect conflict of interests. Upon selection to serve as experts on a given matter, each expert is expected to disclose the existence or development of any interest, relationship or matter that that expert could reasonably be expected to know and that is likely to affect, or give rise to justifiable doubts as to that expert's independence or impartiality.

5. If either Party to the procedure believes that an expert is in violation of the requirements set forth in paragraph 4, the Parties to the procedure shall promptly consult and, if they agree, the expert shall be removed and a new expert shall be selected in accordance with the procedures set out in paragraph 3 that were used to select the expert who was removed.

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6. Unless otherwise agreed by the Parties to the procedure in accordance with paragraph 2 of Article 301, the Panel of Experts shall be established no later than sixty days of a Party's request.

Article 299

Rules of Procedure

1. The Panel of Experts shall elaborate a time table which shall ensure an opportunity for the Parties to the procedure to provide written submissions and relevant information.

2. The Panel of Experts and the Parties shall ensure the protection of confidential information in accordance with the principles in Title X (Dispute Settlement) of Part IV of this Agreement.

3. The terms of reference of the Panel of Experts shall be:

"to examine whether there is a failure by a Party to comply with the obligations set out under Articles 286, paragraph 2, 287, paragraphs 2, 3 and 4 and 291 of this Title, and to make non-binding recommendations for solution of the matter. In case of matters concerning the enforcement of legislation, the terms of reference of the Panel of Experts shall be to determine if there is a sustained or recurring failure by a Party to effectively implement its obligations."

Article 300

Initial Report

1. The Panel of Experts shall use the submissions and arguments presented by the Parties to the procedure as a basis for its report. In the course of the procedure, the Parties shall have the opportunity to comment on documents or information that the Panel may consider relevant to its work.

2. Within one hundred and twenty days as of the date of establishment of the Panel of Experts, the Panel shall present to the Parties to the procedure an initial report including its recommendations. When the Panel considers that it cannot provide its report within one hundred and twenty days, it shall inform the Parties to the procedure in writing of the reasons for the delay and it shall give an estimate of the period within which it will provide its report.

3. The Panel's recommendations shall take into account the particular socio-economic situation of the Parties.

4. The Parties to the procedure may submit written comments to the Panel on its initial report within thirty days of its presentation.

5. After receiving any written comments, the Panel, on its own initiative or on the request of either Party to the procedure, may:

(a) where relevant, request the views of the Parties to the procedure on the written comments;

(b) reconsider its report; or

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(c) make any further consideration that it considers appropriate.

The Panel's final report shall include a discussion of any arguments included in the Parties' written comments.

Article 301

Final Report

1. The Panel shall present to the Parties to the procedure and to the Board on Trade and Sustainable Development a final report no later than one hundred and eighty days of the date the Panel was established. The Parties shall release the final report to the public within fifteen days of its presentation.

2. The Parties to the procedure may, by mutual agreement, decide to extend the timeframes established in paragraph 1, as well as those in Articles 298, paragraph 6, and 300, paragraph 4.

3. The Parties to the procedure shall, taking into account the report and recommendations of the Panel of Experts, endeavour to discuss appropriate measures to be implemented including, where appropriate, possible cooperation to support implementation of such measures. The Party to which the recommendations are addressed shall inform the Board on Trade and Sustainable Development as regards its intentions concerning the report and recommendations of the Panel of Experts including, where appropriate, by presenting an action plan. The Board on Trade and Sustainable Development shall monitor the implementation of the actions that the Party has determined.

Article 302

Cooperation and Technical Assistance on Trade and Sustainable Development

The cooperation and technical assistance measures related to this Title are established in Title VI (Economic and Trade Development) of Part III of this Agreement.

TITLE IX

REGIONAL ECONOMIC INTEGRATION

Article 303

General Provisions

1. The Parties underline the importance of the region to region dimension and recognise the significance of regional economic integration in the context of this Agreement. They, accordingly, reaffirm their will to strengthen and deepen their respective regional economic integration processes, within the applicable frameworks.

2. The Parties recognise that regional economic integration in the areas of customs procedures, technical regulations and sanitary and phytosanitary measures are essential for the free circulation of goods within Central America and the EU Party.

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3. Accordingly, and taking into account the different level of development of their respective regional economic integration processes, the Parties agree on the following provisions.

Article 304

Customs Procedures

1. In the area of customs, no later than two years as from the entry into force of this Agreement, the custom authority of the Republic of the CA Party of first entry shall grant a reimbursement of the duty paid when such goods are exported into another Republic of the CA Party. Such goods shall be subject to the customs duty in the Republic of the CA Party of import.

2. The Parties shall endeavour to put into place a mechanism that will ensure that goods originating in Central America or in the European Union in accordance with Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation) to this Agreement, entering their respective territory and having been cleared at customs of import, may no longer be subject to customs duties or charges having an equivalent effect or to quantitative restrictions or measures having an equivalent effect.

3. The Parties agree that their respective customs legislation and procedures shall provide for the use of a single administrative document or electronic equivalent in the EU Party and in the CA Party, respectively, for the purposes of establishing customs declarations at import and export. The CA Party commits to achieving this objective three years after the entry into force of this Agreement.

4. The Parties shall also ensure that customs legislation, procedures and customs related requirements at import applicable to goods originating in Central America or in the European Union are harmonised at regional level. The CA Party commits to achieving this objective at the latest five years after the entry into force of this Agreement.

Article 305

Technical Barriers to Trade

1. In the area of technical regulations and conformity assessment procedures:

(a) the Parties agree that the Member States of the European Union will ensure that products originating in Central America which have been legally placed on the market of one Member State of the European Union, can also be marketed in the other Member States of the European Union, provided that the product provides an equivalent level of protection of the various legitimate interests involved (principle of mutual recognition);

(b) in this respect, the Member States of the European Union will accept, provided that the product provides an equivalent level of protection of the various legitimate interests involved, that a product which has fulfilled the conformity assessment procedures required by one of the Member States of the European Union, can be placed on the market of the other Member States of the European Union, without having to undergo an additional conformity assessment procedure.

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2. When harmonised regional import requirements exist, products originating in the European Union should comply with the regional requirements in order to be legally marketed in the Republic of the CA Party of first import. In accordance with this Agreement, where a product is covered by harmonised legislation and a registration has to be carried out, the registration made in one of the Republics of the CA Party should be accepted by all the other Republics of the CA Party, once the internal procedures have been fulfilled.

3. Furthermore, where registration is required, the Republics of the CA Party will accept that products should be registered by group or family of products.

4. The CA Party agrees to adopt, within five years of the entry into force of this Agreement, the regional technical regulations and conformity assessment procedures that are currently in preparation and listed in Annex XX (List of Central American Technical Regulations (RTCA) in the Process of Harmonisation) to this Agreement, and to continue work towards the harmonisation of technical regulations and conformity assessment procedures, and to promote the development of regional standards.

5. For products not yet harmonised in the CA Party and not included in Annex XX, the Association Committee will establish a work program to explore the possibility of including additional products in the future.

Article 306

Sanitary and Phytosanitary Measures

1. The aim of this Article is to:

(a) promote conditions to allow goods subjected to sanitary and phytosanitary measures to freely move within Central America and the EU Party;

(b) promote the harmonisation and improvement of sanitary and phytosanitary requirements and procedures in the CA Party and the EU Party, including to achieve the use of a single import certificate, a single list of establishments, a single sanitary import check and a single fee for products imported from the EU Party into the CA Party;

(c) endeavour to ensure the mutual recognition of the verifications carried out by the Republics of the CA Party in any Member State of the European Union.

2. The EU Party shall ensure that from the date of entry into force of this Agreement, animals, animal products, plants and plant products, lawfully put on the market, can freely move within the territory of the EU Party without checks at the internal borders, provided that they comply with the relevant sanitary and phytosanitary requirements.

3. The CA Party shall ensure that from the date of entry into force of this Agreement, animals, animal products, plants and plant products shall benefit from regional transit facilitation in the territories of the CA Party in accordance with Resolution No. 219-2007 (COMIECO-XLVII) and subsequent related instruments. For the purposes of this Title, in case of imports from the EU Party, regional transit facilitation

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means that EU Party's goods may enter through any CA Party's border inspection post and may transit through the region, from one Republic of the CA Party to another, complying with the sanitary and phytosanitary requirements of the Party of final destination, where a sanitary or phytosanitary inspection may be conducted.

4. Provided that they comply with the relevant sanitary and phytosanitary requirements and in accordance with the existing mechanisms in the Central American regional integration process, the CA Party undertakes to grant animals, animal products, plants and plant products listed in Annex XIX (List of Products referred to in Paragraph 4 of Article 306), the following treatment: when imported into the territory of a Republic of the CA Party, the Competent Authorities will check the certificate issued by the Competent Authority of the EU Party, and may perform a sanitary or phytosanitary inspection; once clearance is provided, a product included in Annex XIX may only be subject to a random sanitary or phytosanitary inspection at the point of entry of the Republic of the CA Party of final destination.

For products included in List 1 of Annex XIX, the above obligation will apply no later than two years after the entry into force of this Agreement.

For products included in List 2 of Annex XIX, the above obligation will apply no later than five years after the entry into force of this Agreement.

5. Without prejudice to the rights and obligations of the Parties (the EU Party or the Republics of the CA Party) under the WTO Agreement and the sanitary and phytosanitary procedures and requirements established by each Party, an importing Party should not be required to grant a more favourable treatment to products imported from the exporting Party than the treatment given by the exporting Party in its intra-regional trade.

6. The Association Council may modify Annex XIX (List of Products referred to in Paragraph 4 of Article 306) following recommendations by the Sub-Committee on Sanitary and Phytosanitary Matters to the Association Committee, in line with the procedure established in Title XIII (Specific Tasks in Trade Matters of the Bodies Established under this Agreement) of Part IV of this Agreement.

7. The Sub-Committee mentioned in paragraph 6 shall closely monitor the implementation of this Article.

Article 307

Implementation

1. The Parties recognise the importance of increased cooperation to achieve the objectives of this Title and to address this issue through the mechanisms foreseen in Title VI (Economic and Trade Development) of Part III of this Agreement.

2. The Parties undertake to consult on issues related to this Title with the view to ensuring the effective implementation of the region to region dimension of this Agreement and the objectives of regional economic integration.

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3. The progress of the CA Party in the implementation of this Title shall be subject to regular progress reports and working programs by the CA Party covering Articles 304, 305 and 306. The progress reports and working programs shall be presented in writing and shall set out all steps taken towards implementation of obligations and objectives defined in paragraphs 1, 3 and 4 of Article 304, paragraphs 2, 3 and 4 of Article 305 and paragraphs 3 and 4 of Article 306, as well as the steps envisaged for the period prior to the next progress report. Progress reports and working programs shall be submitted every year until the commitments specified in this paragraph are effectively complied with.

4. The Parties will consider the inclusion of further areas to this Title five years after the entry into force of this Agreement.

5. The commitments on regional integration assumed by the CA Party under this Title are not subject to dispute settlement procedures under Title X (Dispute Settlement) of Part IV of this Agreement.

TITLE X

DISPUTE SETTLEMENT

CHAPTER 1

Objective and scope

Article 308

Objective

The objective of this Title is to avoid and settle any dispute between the Parties concerning the interpretation or application of Part IV of this Agreement, and that the Parties, where possible, arrive at a mutually satisfactory solution.

Article 309

Scope

1. The provisions of this Title shall apply with respect to any dispute concerning the interpretation or application of Part IV of this Agreement, except as otherwise expressly provided.

2. This Title shall not apply to any dispute between the Republics of the CA Party.

CHAPTER 2

Consultations

Article 310

Consultations

1. The Parties shall endeavour to resolve any dispute regarding the interpretation or application of the provisions referred to in Article 309 by entering into consultations in good faith with the aim of reaching a mutually satisfactory solution.

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2. Any Party under this Agreement shall seek consultations by means of a written request to the other Party, with copy to the Association Committee, setting out the reasons for the request, the legal basis for the complaint and identifying any actual or proposed measure at issue.

3. Where the complaining Party is the EU Party, and the alleged violation of any provision identified pursuant to paragraph 2 is similar in all relevant legal and factual aspects concerning more than one Republic of the CA Party, the EU Party may request a single consultation involving those Republics of the CA Party ([1]).

4. Where the complaining Party is a Republic of the CA Party and the alleged violation of any provision identified pursuant to paragraph 2 adversely affects the trade ([2]) of more than one Republic of the CA Party, the Republics of the CA Party may either request a single consultation or request to join consultations within five days of the date of delivery of the initial request for consultations. The interested Republic of the CA Party shall include an explanation of its substantial trade interest in the matter in its request.

5. Consultations shall take place within thirty days of the date of the submission of the request and be held, unless the Parties agree otherwise, in the territory of the Party complained against. The consultations shall be deemed concluded within thirty days of the date of the submission of the request, unless both Parties agree to continue consultations. Where, in accordance with paragraphs 3 and 4, more than one Republic of the CA Party is involved in the consultations, these shall be deemed concluded within forty days of the date of the submission of the initial request. All information disclosed during the consultations shall remain confidential.

6. In cases of urgency, in particular regarding perishable or seasonal goods, consultations shall take place within fifteen days of the date of the submission of the request, and shall be deemed concluded within fifteen days of the date of the submission of the request. Where, in accordance with paragraphs 3 and 4, more than one Republic of the CA Party is involved in the consultations, these shall be deemed concluded within twenty days of the date of the submission of the initial request.

7. If the Party complained against does not respond to the request for consultations within ten days of receipt of the request, if consultations are not held within the time periods laid down in paragraphs 5 or 6 respectively, or if consultations have been concluded and the dispute has not been resolved, the complaining Party may request the establishment of a Panel in accordance with Article 311.

8. If more than twelve months of inactivity have passed from the date of the last consultations and if the basis for the dispute persists, the complaining Party shall request new consultations. This paragraph shall not apply where the inactivity is the result of attempts in good faith at reaching a mutually satisfactory solution pursuant to Article 324.

([1]) For instance, where a provision of Part IV of this Agreement establishes an obligation for all Republics of the CA Party to fulfil a specified requirement by a stipulated date, the failure of more than one Republic of the CA Party to have done so would be a matter falling under this paragraph.

([2]) For instance, where an import ban on a product has been implemented, and said import ban applies to exports of that product from more than one Republic of the CA Party, this would be a matter falling under this paragraph.

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CHAPTER 3

Dispute settlement procedures

SECTION A

Panel procedure

Article 311

Initiation of the Panel Procedure

1. Where the consulting Parties have failed to resolve the dispute in accordance with the provisions referred to in Article 310, any complaining Party may request the establishment of a Panel to consider the matter.

2. The request for the establishment of a Panel shall be made in writing to the Party complained against, with copy to the Association Committee. The complaining Party shall identify in its request the specific measure at issue, it shall state the legal basis for the complaint and explain how such measure constitutes a breach of the provisions referred to in Article 309.

3. Any Party entitled under paragraph 1 to request the establishment of a Panel, may join the Panel proceedings as a complaining Party upon submission of a written notice to the other disputing Parties. The notice shall be submitted no later than five days after the date of receipt of the initial request for the establishment of a Panel.

4. The establishment of a Panel may not be requested to review a proposed measure.

Article 312

Establishment of the Panel

1. The Panel shall be composed of three panelists.

2. Within ten days of the date of the submission of the request for the establishment of a Panel, the disputing Parties shall consult in order to reach an agreement on the composition of the Panel ([1]).

3. In the event that the disputing Parties are unable to agree on the composition of the Panel within the time period laid down in paragraph 2, each disputing Party will have the right to select one panelist, who will not act as Chair, among the individuals of the list established in Article 325, within three days following the expiration of the time period established in paragraph 2. The Chair of the Association Committee, or the Chair's delegate, will select the Chair-person and any remaining panelist by lot from the relevant individuals of the list established under Article 325.

4. The Chair of the Association Committee, or the Chair's delegate, shall carry out the lot within five days of receipt of a request to do so from one or both disputing Parties. The lot shall be carried out at a time and place to be promptly communicated to the disputing Parties. The disputing Parties may, if they so choose, be present during the lot.

([1]) Where a disputing Party is composed of two or more Republics of the CA Party, they shall act jointly in the procedure established in Article 312.

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5. The disputing Parties may select, by mutual agreement and within the time period set out in paragraph 2, individuals that are not part of the List of Panelists, but that comply with the requirements established in Article 325.

6. The date of establishment of the Panel shall be the date on which all panelists have notified the acceptance of their selection.

Article 313

Panel Ruling

1. The Panel shall notify its ruling on the subject matter to the disputing Parties, with copy to the Association Committee, within one hundred twenty days from the date of establishment of the Panel.

2. Where the Panel considers that the deadline referred to in paragraph 1 cannot be met, the Chair-person of the Panel must promptly notify the disputing Parties in writing, with copy to the Association Committee, stating the reasons for the delay and the date on which the Panel expects to conclude its work. Unless exceptional circumstances apply, the ruling shall be notified no later than one hundred fifty days from the date of the establishment of the Panel.

3. In cases of urgency, in particular regarding perishable or seasonal goods, the Panel shall make every effort to notify its ruling within sixty days from the date of its establishment. Unless exceptional circumstances apply, the ruling shall be notified no later than seventy five days from the date of the establishment of the Panel. The Panel, at the request of a disputing Party, may give a preliminary ruling within ten days of its establishment on whether it deems the case to be urgent.

SECTION B

Compliance

Article 314

Compliance with the Panel Ruling

1. Where relevant, the Party complained against shall, without undue delay, take any measure necessary to comply in good faith with the Panel ruling on the subject matter, and the disputing Parties will endeavour to agree on the period of time for compliance.

2. For purposes of compliance, the disputing Parties and, in any event the Panel, shall take into consideration the possible effects of the measure determined to be inconsistent with this Agreement on the level of development of the Party complained against.

3. In the event that full and timely compliance with the Panel's ruling does not occur, compensation or suspension of obligations may be applied as temporary measures. In this event, the disputing Parties shall endeavour to agree on compensation rather than apply suspension of obligations. However, neither compensation nor suspension of obligations is preferred to full and timely implementation of the Panel's ruling.

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4. Where a Panel ruling applies to more than one Republic of the CA Party as the complaining Party or the Party complained against, any compensation or suspension of obligations pursuant to this Title shall apply individually for each Republic of the CA Party, to which effect the Panel ruling shall individually determine the level of nullification or impairment caused by the violation for each Republic of the CA Party.

Article 315

The Reasonable Period of Time for Compliance

1. The Party complained against shall promptly notify the complaining Party of the reasonable period of time needed for compliance, as well as the specific measures it intends to adopt, where possible.

2. The disputing Parties shall endeavour to agree on the reasonable period of time necessary to comply with the Panel ruling within thirty days after notification to the disputing Parties of said ruling. Where agreement is reached, the disputing Parties shall notify the Association Committee of the agreed reasonable period of time and, where possible, the specific measures that the Party complained against intends to adopt.

3. Failing agreement between the disputing Parties on the reasonable period of time to comply with the Panel ruling within the time period established in paragraph 2, the complaining Party may request the original Panel to determine the reasonable period of time. Such request shall be made in writing and notified to the other disputing Party with copy to the Association Committee. The Panel shall notify its ruling to the disputing Parties with copy to the Association Committee within twenty days from the date of the submission of the request. Where a Panel ruling applies to more than one Republic of the CA Party, the Panel shall determine the reasonable period of time for each Republic of the CA Party.

4. In the event of the original Panel, or some of its members, being unable to reconvene, the relevant procedures set out in Article 312 shall apply. The time limit for notifying the ruling shall be thirty five days from the date of the submission of the request referred to in paragraph 3.

5. The Party complained against shall report to the Association Committee on measures taken and measures to be taken in order to comply with the Panel ruling. This report shall be in writing and shall be made no later than half way through the reasonable period of time.

6. The reasonable period of time may be extended by mutual agreement of the disputing Parties. All time periods contained in this Article constitute part of the reasonable period of time.

Article 316

Review of any Measure taken to Comply with the Panel Ruling

1. The Party complained against shall notify the complaining Party, with copy to the Association Committee, prior to the expiry of the reasonable period of time of any measure that it has taken to comply

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with the Panel ruling and provide the details such as the effective date, the relevant text of the measure and a factual and juridical explanation of how the measure taken to comply brings the Party complained against into compliance.

2. In the event of disagreement between the disputing Parties concerning the existence or compatibility of any measure notified under paragraph 1 with the provisions referred to in Article 309, the complaining Party may request in writing the original Panel to rule on the matter. Such request shall identify the specific measure at issue and it shall explain how such measure is inconsistent with the provisions referred to in Article 309. The Panel shall notify its ruling within forty five days of the date of the submission of the request. Where a Panel ruling applies to more than one Republic of the CA Party, the Panel shall, where necessary under the circumstances, issue its ruling pursuant to this Article for each Republic of the CA Party.

3. In the event of the original Panel, or some of its members, being unable to reconvene, the relevant procedures set out in Article 312 shall apply. The time limit for notifying the ruling shall be sixty days from the date of the submission of the request referred to in paragraph 2.

Article 317

Temporary Remedies in case of Non-Compliance

1. If any Party complained against fails to notify any measure taken to comply with the Panel ruling prior to the expiry of the reasonable period of time, as established in Article 316, paragraph 1, or if the Panel rules that the measure notified under said Article 316, paragraph 1 is inconsistent with that Party's obligations under the provisions referred to in Article 309, the Party complained against shall, if so requested by the complaining Party, present an offer for compensation. Where a Panel ruling applies to more than one Republic of the CA Party, each of the Republics of the CA Party shall present or be presented with, as the case may be, an offer for compensation, taking account of the level of nullification or impairment determined pursuant to Article 314, paragraph 4, as well as any measure notified under Article 316, paragraph 1. The EU Party will endeavour to exercise due restraint when requesting compensation pursuant to this paragraph.

2. If no agreement on compensation is reached within thirty days of the end of the reasonable period of time or of the notification of the Panel ruling under Article 316 that a measure taken to comply is inconsistent with the provisions referred to in Article 309, any complaining Party shall be entitled, upon notification to the Party complained against with copy to the Association Committee, to suspend obligations arising from any provision referred to in Article 309 at a level equivalent to the nullification or impairment caused by the violation. The notification shall indicate the obligations that the complaining Party intends to

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suspend. The complaining Party may implement the suspension ten days after the date of the notification, unless the Party complained against has requested a ruling by a Panel under paragraph 3. Where a Panel ruling applies to more than one Republic of the CA Party, suspension of obligations shall be applied individually to each non compliant Republic of the CA Party or by each Republic of the CA Party as the case may be, taking account of the individual level of nullification or impairment determined pursuant to Article 314, paragraph 4, as well as any measure notified under Article 316, paragraph 1.

3. If any Party complained against considers that the level of suspension is not equivalent to the nullification or impairment caused by the violation, it may request in writing the original Panel to rule on the matter. Such request shall be notified to the complaining Party with copy to the Association Committee prior to the expiry of the ten day period referred to in paragraph 2. The Panel shall notify its ruling on the level of the suspension of obligations to the disputing Parties with copy to the Association Committee within thirty days of the date of the submission of the request. Obligations shall not be suspended until the Panel has notified its ruling, and any suspension shall be consistent with the Panel ruling.

4. In the event of the original Panel, or some of its members, being unable to reconvene, the relevant procedures laid down in Article 312 shall apply. The time period for notifying the ruling shall be forty five days from the date of the submission of the request referred to in paragraph 3.

5. When suspending benefits pursuant to paragraph 1, the EU Party will endeavour to exercise appropriate moderation, taking into consideration, among other factors, the likely impact on the economy and level of development of the Party complained against, and opt for measures conducive to bringing the Party complained against into compliance, and least likely to adversely affect the attainment of the objectives of this Agreement.

6. The suspension of obligations shall be temporary and shall be applied only until any specific measure or measures found to be inconsistent with the provisions referred to in Article 309, has or have been brought into full conformity with those provisions, as established under Article 318, or until any of the disputing Parties have agreed to settle the dispute.

Article 318

Review of any Measure taken to Comply After the Suspension of Obligations

1. The Party complained against shall notify the complaining Party, with copy to the Association Committee, of any measure it has taken to comply with the ruling of the Panel and of its request for a termination of the suspension of obligations applied by the complaining Party.

2. If the disputing Parties fail to reach an agreement on the compatibility of the notified measure with the provisions referred to in Article 309, within thirty days of the date of the submission of the notification referred to in paragraph 1, the complaining Party shall request in writing the original Panel to rule on the matter. Such request shall be notified to the Party complained against with copy to the Association Committee. Where a Panel ruling applies to more than one Republic of the CA Party, the Panel shall issue a ruling pursuant to this Article for each Republic of the CA Party. The Panel ruling shall be notified to the disputing Parties with copy to the Association Committee within forty five days of the date of the submission of the request. If the Panel rules that any measure taken to comply is in conformity with the provisions referred to in Article 309, the suspension of obligations shall be terminated.

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3. In the event of the original Panel, or some of its members, being unable to reconvene, the relevant procedures laid down in Article 312 shall apply. The time period for notifying the ruling shall be sixty days from the date of the submission of the request referred to in paragraph 2.

SECTION C

Common provisions

Article 319

Rules of Procedure

1. Unless the disputing Parties agree otherwise, dispute settlement procedures under this Title shall be governed by the Rules of Procedure adopted by the Association Council.

2. Subject to the protection of confidential information, any hearing of the Panel shall be open to the public in accordance with the Rules of Procedure.

3. Unless the disputing Parties agree otherwise, within five days from the date of establishment of the Panel, the terms of reference of the Panel shall be:

"to examine, in the light of the relevant provisions of Part IV of this Agreement, the matter referred to in the request for establishment of the Panel, in order to rule in regard to the compatibility of the measure at issue with the provisions referred to in Article 309 of Title X (Dispute Settlement) and to issue a ruling on the subject matter in accordance with Article 313 of Title X (Dispute Settlement)."

4. Where the disputing Parties have agreed on different terms of reference, they must notify these to the Panel within two days of their agreement.

5. If a disputing Party considers that a panelist is in violation of the Code of Conduct or does not fulfil the requirements set out in Article 325, his removal may be requested in accordance with the Rules of Procedure.

Article 320

Information and Technical Advice

1. At the request of a disputing Party, or upon its own initiative, the Panel may obtain information from any Party it deems appropriate for the Panel proceeding.

2. The Panel may also seek information and opinions from experts, bodies or other sources where relevant. Prior to seeking such information and opinions, the Panel shall inform the disputing Parties, who shall also be granted the opportunity to comment. Any information obtained in accordance with this paragraph must be disclosed to each of the disputing Parties in a timely manner and submitted for their comments. Such comments shall be transmitted to the Panel as well as to the other Party.

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Article 321

Amicus Curiae

Natural or legal persons with an interest in the subject matter residing or established in the disputing Parties' territories are authorised to submit amicus curiae briefs for the Panel's possible consideration in accordance with the Rules of Procedure.

Article 322

Rules and Principles of Interpretation

1. Any Panel shall interpret the provisions referred to in Article 309 in accordance with customary rules of interpretation of public international law, due account being taken of the fact that the Parties must perform this Agreement in good faith and avoid circumvention of their obligations.

2. Where a provision of Part IV of this Agreement is identical to a provision in a WTO Agreement, the Panel shall adopt an interpretation which is consistent with any relevant interpretation established in rulings of the WTO Dispute Settlement Body.

3. The rulings of the Panel cannot add to or diminish the rights and obligations provided in the provisions referred to in Article 309.

Article 323

Common Provisions regarding the Panel Rulings

1. The Panel shall make every effort to take any decision by consensus. Nonetheless, where a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote. However, in no case shall dissenting opinions of panelists be published.

2. Any ruling of the Panel shall be final and binding on the disputing Parties and shall not create any rights or obligations for natural or legal persons.

3. The ruling shall set out the Panel's findings of fact and law, the applicability of the relevant provisions of this Agreement, and the basic rationale behind the Panel's findings and conclusions. The ruling shall also include a reference to any request for determination made by either or both disputing Parties, including as contained in the terms of reference of the Panel. The disputing Parties shall make the Panel ruling publicly available. The provisions of this paragraph do not apply to organisational rulings.

4. The Panel shall not disclose any confidential information in its ruling, but may state conclusions derived from such information.

CHAPTER 4

General provisions

Article 324

Mutually Satisfactory Solution

The disputing Parties may reach a mutually satisfactory solution to a dispute under this Title at any time. They shall notify the Association

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Committee of any such solution. Upon notification of the mutually satisfactory solution, the procedure shall be terminated.

Article 325

List of Panelists

1. The Association Council shall, no later than six months ([1]) after the entry into force of this Agreement, establish a list of thirty six individuals who are willing and able to serve as panelists. The EU Party shall propose twelve individuals to serve as panelists, and each Republic of the CA Party shall propose two individuals. The EU Party and the Republics of the CA Party shall also select twelve individuals that are not nationals of either Party and who shall act as Chair-person to the Panel. The Association Council may review and amend the list at any time and shall ensure that the list is always maintained at this level in accordance with the provisions of this paragraph.

2. Panelists shall have specialised knowledge or experience in law, international trade or other matters relating to Part IV of this Agreement or in the resolution of disputes arising from international trade agreements, be independent, serve in their individual capacity and not be affiliated with, nor take instructions from, any Party or organisation, and shall comply with the Code of Conduct adopted by the Association Council.

3. The Association Council may establish additional lists of up to fifteen individuals having sectoral expertise in specific matters covered by Part IV of this Agreement. When recourse is made to the selection procedure of Article 312, the Chair-person of the Association Committee may use a sectoral list upon agreement of the Parties.

Article 326

Relation with WTO Obligations

1. If a disputing Party seeks redress of a violation of an obligation under the WTO Understanding on the Rules and Procedures Governing Dispute Settlement (hereinafter referred to as "WTO DSU"), it shall have recourse to the relevant rules and procedures of the WTO Agreement.

2. If a disputing Party seeks redress of a violation of an obligation under Part IV of this Agreement, it shall have recourse to the relevant rules and procedures of this Title.

([1]) As of the entry into force of this Agreement:
(a) the Parties shall send the Association Council their lists of candidates within seventy five days;
(b) the Association Council shall approve or reject the candidates in the lists within one hundred twenty days;
(c) the Parties shall send a list of additional candidates to replace the rejected candidates within one hundred fifty days;
(d) the list of candidates shall be finalised within one hundred eighty days.

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3. If a disputing Party seeks redress of a violation of an obligation under Part IV of this Agreement which at the same time implies a violation to the WTO Agreements, the Party shall have recourse to the forum of its selection.

4. The disputing Parties shall avoid bringing identical disputes in different *fora* when based on the same legal claims and measures.

5. In the case of non-identical disputes related to the same measure, the Parties shall refrain from initiating concurrent dispute settlement procedures.

6. Where a disputing Party has initiated dispute settlement procedures under the WTO DSU or under this Title and subsequently seeks redress of a violation of an obligation under a second forum, based on a dispute which is identical to a dispute previously brought in the other forum, that Party shall be barred from bringing the second dispute. For the purpose of this Title, the term identical shall mean a dispute based on the same legal claims and measures challenged. A dispute shall not be considered to be identical where the forum initially selected has failed for procedural or jurisdictional reasons to make findings regarding the legal claim brought before it.

7. For the purpose of the previous paragraph, a dispute settlement procedure will be deemed initiated under the WTO DSU, when the Panel is established in accordance to Article 6 of the WTO DSU, and under this Title, when a Party has requested the establishment of a Panel in accordance with Article 311, paragraph 1. Dispute settlement procedures under the WTO DSU are concluded when the Dispute Settlement Body adopts the Panel's report, or the Appellate Body's report, pursuant to Articles 16 and 17(14) of the WTO DSU. Dispute settlement procedures under this Title are concluded when the Panel notifies its ruling on the subject matter to the Parties and to the Association Committee pursuant to Article 313, paragraph 1.

8. Any question about the jurisdiction of the panels established according to this Title, shall be raised within a period of time of ten days of the establishment of the Panel and shall be resolved through a preliminary ruling within thirty days from the Panel's establishment. Once a challenge to the jurisdiction of a Panel has been made under this Article, all time limits established in this Title and in the Rules of Procedure shall be suspended pending the notification of the Panel's preliminary ruling.

9. Nothing in this Title shall preclude a disputing Party from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO. The WTO Agreement shall not be invoked to preclude a disputing Party from suspending obligations under this Title.

Article 327

Time Periods

1. All time periods laid down in this Title and in the Rules of Procedure, including the time periods for the panels to notify their rulings, shall be counted in calendar days, the first day being the day following the act or fact to which they refer.

2. Any time period referred to in this Title and in the Rules of Procedure may be modified by mutual agreement of the disputing Parties.

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3. The Panel may suspend its work at any time for a period not exceeding twelve months, at the request of the complaining Party and with the agreement of the Party complained against. In this case, the time periods shall be extended during the time that the procedure has been suspended. If the Panel procedure has been suspended for more than twelve months, the terms of reference of the Panel shall elapse, without prejudice of the complaining Party's right to request consultations and subsequently request the establishment of a Panel on the same matter at a later stage. This paragraph shall not apply where the suspension is the result of attempts in good faith at reaching a mutually satisfactory solution pursuant to Article 324.

Article 328

Adoption and Modification of the Rules of Procedure and the Code of Conduct

1. The Association Council shall adopt the Rules of Procedure and the Code of Conduct during its first meeting.

2. The Association Council may modify the Rules of Procedure and the Code of Conduct.

TITLE XI

MEDIATION MECHANISM FOR NON-TARIFF MEASURES

CHAPTER 1

Scope

Article 329

Scope

1. The Mediation Mechanism shall apply to non – tariff measures which adversely affect trade between the Parties under Part IV of this Agreement.

2. The Mediation Mechanism shall not apply to any measure or other matter arising under:

(a) Title VIII on Trade and Sustainable Development;

(b) Title IX on Regional Economic Integration;

(c) Integration processes of the EU Party and of the Republics of the CA Party;

(d) Matters in which dispute settlement procedures have been excluded; and

(e) Provisions of an institutional nature in this Agreement.

3. This Title shall apply bilaterally between the EU Party on one side, and each of the Republics of the CA Party, on the other.

4. The mediation procedure shall be confidential.

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CHAPTER 2

Procedure under the mediation mechanism

Article 330

Initiation of the Procedure

1. A Party may, at any time, request in writing that the other Party partakes in the mediation procedure. The request shall include a description of the matter sufficient to present clearly the measure in question and its trade effects.

2. The Party to which such request is made shall favourably consider the request and provide a written reply within ten days of the date of receipt of the request.

3. Prior to the selection of the mediator pursuant to Article 331, the Parties to the procedure shall endeavour in good faith to reach an agreement through direct negotiations, to which effect they shall have a time period of twenty days.

Article 331

Selection of the Mediator

1. The Parties to the procedure are encouraged to agree on a mediator no later than fifteen days after the expiration of the time period referred to in Article 330 paragraph 3, or earlier if one Party notifies the other that an agreement is not feasible without the assistance of a mediator.

2. If the Parties to the procedure cannot agree on the mediator within the established time period, either Party may request appointment of the mediator by lot. Within five days of the submission of such request, each Party shall establish a list of at least three individuals that are not nationals of that Party, who fulfil the conditions of paragraph 4 and may act as mediator. Within five days of the submission of the list, each Party shall select at least one name from the other Party's list. The Chair of the Association Committee or the Chair's delegate shall then select the mediator by lot among the selected names. The selection by lot shall be made within fifteen days of the submission of the request for appointment by lot, at a time and venue to be promptly communicated to the Parties. The Parties may, if they so choose, be present at the time of the selection by lot.

3. If a Party to the procedure fails to establish the list or to select one name from the other Party's list, the Chair or the Chair's delegate shall select the mediator by lot from the list of the Party that complied with the requirements in paragraph 2.

4. The mediator shall be an expert on the subject matter to which the measure in question relates ([1]). The mediator shall assist the Parties to the procedure, in an impartial and transparent manner, in bringing clarity to the measure and its possible trade effects, and in reaching a mutually agreed solution.

5. When a Party to the procedure considers that the mediator is in violation of the Code of Conduct, his removal may be requested and a new mediator shall be selected in accordance with paragraphs 1 to 4.

([1]) For example, in cases concerning standards and technical requirements, the mediator should have a background in relevant international standard setting bodies.

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Article 332

Rules of the Mediation Procedure

1. The Parties shall participate in the mediation procedure in good faith and shall endeavour to reach a mutually satisfactory solution.

2. Within fifteen days of the appointment of the mediator, the Party having initiated the mediation procedure shall present, in writing, a detailed description of the problem to the mediator and to the other Party to the procedure, in particular of the operation of the measure at issue and its trade effects. Within ten days after the date of receipt of this submission, the other Party may provide, in writing, its comments regarding the description of the problem. Either Party may include in its description or comments any information that it deems relevant.

3. The mediator may decide on the most appropriate way of conducting the procedure, in particular whether, when and how to consult the Parties to the procedure, jointly or individually. The mediator may also determine where certain information has not been made available by the Parties, or where such information is not in the possession of the Parties, whether the circumstances necessitate the assistance of or consultation with relevant experts, government agencies and other legal or natural persons with specialised knowledge relating to the matter. Where the assistance of or consultation with relevant experts, government agencies and other legal or natural persons with specialised knowledge relating to the matter involves confidential information as defined in Article 336 of this Title, such information can only be made available after informing the Parties to the procedure and with the express condition that such information be treated as confidential information at all times.

4. Once the necessary information has been collected, the mediator may provide an assessment of the matter and the measure in question and propose a solution for consideration by the Parties to the procedure. Any such assessment shall not pertain to the consistency of the measure at issue with this Agreement.

5. The procedure shall take place in the territory of the Party to which the request was addressed, or by mutual agreement in any other location or by any other means.

6. For the fulfilment of his duties, the mediator may use any means of communication including, among others, telephone, facsimile transmissions, web links or videoconference.

7. The procedure shall normally be completed within sixty days from the date of the appointment of the mediator. At any stage, the Parties to the procedure may discontinue the procedure by mutual agreement.

CHAPTER 3

Implementation

Article 333

Implementation of a Mutually Agreed Solution

1. Where the Parties to the procedure have agreed on a solution to the trade obstacles caused by the measure subject to this procedure, each Party shall take any measure necessary to implement said solution without undue delay.

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2. The implementing Party shall regularly inform the other Party in writing, as well as the Association Committee, of any steps or measures taken to implement the mutually agreed solution. This obligation shall cease to exist once the mutually satisfactory solution has been adequately and completely implemented.

CHAPTER 4

General provisions

Article 334

Relationship to Title X on Dispute Settlement

1. The procedure under this Mediation Mechanism is independent of Title X (Dispute Settlement) of Part IV of this Agreement and not intended to serve as a basis for dispute settlement procedures under that Title or any another agreement. A request for mediation, and possible procedures under the Mediation Mechanism, shall not exclude recourse to Title X.

2. The Mediation Mechanism is without prejudice to the Parties' rights and obligations under Title X.

Article 335

Time Periods

Any time period referred to in this Title may be modified by mutual agreement of the Parties to the procedure.

Article 336

Confidentiality of Information

1. A Party to the procedure submitting documentation or submissions as part of the mediation procedure may designate such documentation or submissions, or any part thereof, as confidential.

2. Where documentation or submissions, or any part thereof, have been designated as confidential by one Party, the other Party and the mediator shall either return or destroy such documents no later than fifteen days from the conclusion of the mediation procedure.

3. Similarly, where documentation or submissions, or any part thereof, designated as confidential have been made available to relevant experts, government agencies or other natural or legal persons with specialised knowledge related to the matter, such documentation or submissions shall be returned or destroyed no later than fifteen days from the termination of the assistance or the mediators consultations.

Article 337

Costs

1. All costs of the mediation procedure shall be borne by the Parties to the procedure in equal shares. Costs shall be understood as the mediator's remuneration, his transportation, accommodation and alimentation expenses, and all general administrative costs of the mediation procedure, according to the expense claim submitted by the mediator.

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2. The mediator shall maintain a complete and detailed record of all relevant expenses incurred and submit an expense claim to the Parties to the procedure, along with the supporting documents.

3. The Association Council shall establish all eligible costs as well as the remuneration and allowances to be paid to the mediator.

TITLE XII

TRANSPARENCY AND ADMINISTRATIVE PROCEDURES

Article 338

Cooperation on Increased Transparency

The Parties agree to cooperate in relevant bilateral and multilateral *fora* to increase transparency, including through the elimination of bribery and corruption in matters covered by Part IV of this Agreement.

Article 339

Publication

1. Each Party shall ensure that its measures of general application, including laws, regulations, judicial decisions, procedures and administrative rulings relating to any trade-related matter covered by Part IV of this Agreement are promptly published or made readily available to interested persons in such a manner as to allow interested persons of a Party, as well as any other Party, to become acquainted with them. Upon request, each Party shall provide an explanation of the objective of and rationale for such measure and allow for adequate time between publication and entry into force of such measure, unless specific legal or practical circumstances dictate otherwise.

2. Each Party shall endeavour to provide opportunities for interested persons of the other Party to comment on any proposed law, regulation, procedure or administrative ruling of general application and to take into account relevant comments received.

3. The measures of general application referred to under paragraph 1 shall be considered to have been made readily available when the measure has been made available by appropriate notification to the WTO or when the measure has been made available on an official, publicly and fee-free accessible website of the Party concerned.

4. Nothing in Part IV of this Agreement shall be construed to require any Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, be it public or private.

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Article 340

Contact Points and Exchange of Information

1. In order to facilitate communication and to ensure the effective implementation of this Agreement, the EU Party, the CA Party ([1]) and each Republic of the CA Party shall designate a contact point by the entry into force of this Agreement ([2]). The designation of contact points is without prejudice to the specific designation of competent authorities under specific provisions of this Agreement.

2. Upon request of a Party, the contact point of the other Party shall indicate the office or official responsible for any matter pertaining to the implementation of Part IV of this Agreement and provide the required support to facilitate communication with the requesting Party.

3. Upon request of a Party, and to the extent legally possible, each relevant Party shall provide information and reply promptly to any question relating to an actual or proposed measure that might substantially affect Part IV of this Agreement.

Article 341

Administrative Proceedings

Each Party shall administer all measures of general application referred to in Article 339 in a consistent, impartial and reasonable manner. More specifically, when applying those measures to specific persons, goods, services or establishments of a Party in specific cases, each Party shall:

(a) endeavour to provide persons directly affected by a proceeding with reasonable notice when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

(b) afford such interested persons a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and

(c) ensure that its procedures are based on law.

Article 342

Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial or administrative tribunals or procedures for the purpose of prompt review and, where warranted, correction of final administrative action affecting

([1]) The contact point designated by the CA Party shall be used for the exchange of information regarding its collective obligations in accordance with Article 352, paragraph 2 of Part V (Final Provisions) of this Agreement and shall work under direct instructions agreed by the Republics of the CA Party.

([2]) For purposes of the obligation to designate a contact point by the CA Party, "date of entry into force" shall mean the date in which all the Republics of the CA Party have brought this Agreement into force, according to paragraph 4 of Article 353.

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trade-related matters covered by Part IV of this Agreement. Such tribunals or procedures shall be independent of the office or authority entrusted with administrative enforcement and those responsible for them shall be impartial and not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record or, where required by its law, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided for in its law, that any such decision shall be implemented by, and shall govern the practice of, the office or authority competent for the administrative action at issue.

Article 343

Specific Rules

The provisions of this Title are without prejudice to any specific rules established in other provisions of this Agreement.

Article 344

Transparency in Subsidies

1. For the purposes of this Agreement, a subsidy is a measure related to trade in goods, which fulfils the conditions set out in Article 1.1 of the SCM Agreement and is specific within the meaning of Article 2 of the latter. This provision covers subsidies as defined in the Agriculture Agreement.

2. Each Party shall ensure transparency in the area of subsidies related to trade in goods. Starting from the entry into force of this Agreement, each Party shall report every two years to the other Party on the legal basis, form, amount or budget and where possible, the recipient of the subsidy granted by its government or any public body. Such report is deemed to have been provided if the relevant information is made available by the Parties or on their behalf on a publicly accessible website. When exchanging information the Parties shall take into account the requirements of professional and business secrecy.

3. The Parties may exchange information upon request of a Party on matters related to the topic of subsidies in services.

4. The Association Committee shall periodically review the progress made by the Parties in implementing this Article.

5. The provisions of this Article are without any prejudice to the rights of the Parties to apply trade remedies or to take dispute settlement or other appropriate action against a subsidy granted by the other Party in accordance with the relevant WTO provisions.

6. The Parties shall not have recourse to dispute settlement procedures under Title X (Dispute Settlement) of Part IV of this Agreement for matters arising under this Article.

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TITLE XIII

SPECIFIC TASKS IN TRADE MATTERS OF THE BODIES ESTABLISHED UNDER THIS AGREEMENT

Article 345

Specific Tasks of the Association Council

1. When the Association Council performs any of the tasks conferred upon it in Part IV of this Agreement, it shall be composed, at ministerial level, of representatives of the EU Party, on the one side, and of the Ministers of each of the Republics of the CA Party, with responsibility for trade-related matters on the other, in accordance with the Parties' respective legal frames, or by their designees.

2. The Association Council may, when it relates to trade-related matters:

(a) modify, in fulfilment of the objectives of Part IV of this Agreement:

(i) the lists of goods contained in Annex I (Elimination of Customs Duties), with the object of incorporating one or more goods into the tariff reduction schedule;

(ii) the Schedules attached to Annex I (Elimination of Customs Duties) in order to accelerate tariff dismantling;

(iii) Appendix 1, Appendix 2 and Appendix 3 to Annex I (Elimination of Customs Duties);

(iv) Appendixes 1, 2, 2A, 3, 4, 5 and 6 to Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation);

(v) Annex XVI (Government Procurement);

(vi) Annex XVIII (Protected Geographical Indications);

(vii) Annex XIX (Lists of Products Referred to in paragraph 4 of Article 306);

(viii) Annex XXI (Sub-Committees);

(b) issue interpretations of the provisions of Part IV of this Agreement; and

(c) take such other action in the exercise of its functions as the Parties may agree.

3. Each Party shall implement, in accordance with its applicable legal procedures, any modification referred to in subparagraph 2(a) within such period as the Parties may agree ([1]).

([1]) Implementation of Modifications Approved by the Association Council:

1. In the case of Costa Rica, decisions of the Association Council under Article 345, paragraph 2(a) will be equivalent to the instrument referred to in Article 121.4, third paragraph (*Protocolo de Menor Rango*) of the *Constitución Política de la República de Costa Rica*.
2. In the case of Honduras, decisions of the Association Council under Article 345, paragraph 2(a) will be equivalent to the instrument referred to in Article 21 of the *Constitución de la República de Honduras*.

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Article 346

Specific Tasks of the Association Committee

1. When the Association Committee performs any of the tasks conferred upon it in Part IV of this Agreement, it shall be composed of representatives of the European Commission, on the one side, and of representatives of each of the Republics of the CA Party, on the other, at senior official level and with responsibility for trade-related matters, or their designees.

2. The Association Committee shall have, in particular, the following functions when dealing with trade-related matters:

(a) assist the Association Council in the performance of its functions regarding trade-related matters;

(b) be responsible for the proper implementation and application of the provisions of Part IV of this Agreement. In this respect, and without prejudice to the rights established in Title X (Dispute Settlement) and Title XI (Mediation Mechanism for Non-Tariff Measures) of Part IV of this Agreement, any Party may refer for discussion within the Association Committee any issue relating to the application or interpretation of Part IV of this Agreement;

(c) oversee the further elaboration of the provisions of Part IV of this Agreement as necessary and evaluate the results obtained from its application;

(d) seek appropriate ways of preventing and solving problems which might otherwise arise in areas covered by Part IV of this Agreement; and

(e) approve the rules of procedures of all Sub-Committees under Part IV of this Agreement and supervise their work.

3. In the performance of its duties under paragraph 2, the Association Committee may:

(a) establish additional Sub-Committees from those established in Part IV of this Agreement, composed of representatives of the European Commission and of each of the Republics of the CA Party, and assign them responsibilities within its competence. It may also decide to modify the functions that are assigned to the Sub-Committees it establishes, as well as dissolve them;

(b) recommend the adoption of decisions in compliance with the specific objectives of Part IV of this Agreement, to the Association Council; and

(c) take any other action in the exercise of its functions as the Parties may agree or as instructed by the Association Council.

Article 347

Coordinators of Part IV of this Agreement

1. The European Commission and each of the Republics of the CA Party shall appoint a Coordinator for Part IV of this Agreement, within sixty days after the entry into force of this Agreement.

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2. The coordinators shall work jointly to develop agendas and make all other necessary preparations for the meetings of the Association Council and the Association Committee according to the above provisions, and shall follow-up on the decisions of such bodies, as appropriate.

Article 348

Sub-Committees

1. Without prejudice to the provisions of Article 8 of Title II (Institutional Framework) of Part I of this Agreement, this Article shall be applied to all Sub-Committees established in Part IV of this Agreement.

2. Sub-Committees shall be composed of representatives of the European Commission, on the one side, and of representatives of each of the Republics of the CA Party, on the other.

3. The Sub-Committees shall meet once per year or at the request of either Party or of the Association Committee, at an appropriate level. When in person, meetings shall be held alternately in Brussels or Central America. Meetings may also be held by any technological mean available to the Parties.

4. The Sub-Committee shall be chaired alternately by a representative of the EU Party on one hand and by a representative of one Republic of the CA Party on the other, for a period of one year.

TITLE XIV

EXCEPTIONS

Article 349

Balance of Payments

1. Where any Party experiences serious balance of payments and external financial difficulties, or is under threat thereof, it may adopt or maintain restrictive measures with regard to trade in goods, services and with regard to current payments.

2. The Parties shall endeavour to avoid the application of the restrictive measures referred to in paragraph 1.

3. Any restrictive measures adopted or maintained under this Article shall be non discriminatory, temporary and shall not go beyond what is necessary to remedy the balance of payments and external financial situation. They shall be in accordance with the relevant conditions established in the WTO Agreements and consistent with the Articles of Agreement of the International Monetary Fund.

4. Any Party maintaining or having adopted restrictive measures, or any changes thereto, shall promptly notify them to the other Party and present, as soon as possible, a time schedule for their removal.

5. If a Party considers that the restrictive measure adopted or maintained affects the bilateral trade relation, it may request consultations to the other Party that shall promptly take place within the Association

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Committee. Such consultations shall assess the balance of payments situation of the Party concerned and the restrictions adopted or maintained under this Article, taking into account, *inter alia*, factors such as:

(a) the nature and extent of the balance of payments and the external financial difficulties;

(b) the external economic and trading environment; or

(c) alternative corrective measures which may be available.

The consultations shall address the compliance of any restrictive measures with paragraphs 3 and 4. All findings of statistical and other facts presented by the International Monetary Fund relating to foreign exchange, monetary reserves and balance of payments shall be accepted as such and conclusions shall be based on the assessment by the International Monetary Fund of the balance of payments and the external financial situation of the Party concerned.

Article 350

Taxation

1. Nothing in Part IV of this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the Parties from distinguishing, in the application of the relevant provisions of their respective tax law, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.

2. Nothing in Part IV of this Agreement or in any arrangement adopted under Part IV shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic tax law.

3. Nothing in Part IV of this Agreement shall affect the respective rights and obligations of the Parties under any tax agreement. In the event of any inconsistency between Part IV of this Agreement and any such agreement, that latter agreement shall prevail to the extent of the inconsistency.

Article 351

Regional Preference

1. Nothing in Part IV of this Agreement shall oblige a Party to extend to the other Party any more favourable treatment which is applied within each of the Parties as part of its respective regional economic integration process.

2. Nothing in Part IV of this Agreement shall prevent the maintenance, modification or establishment of customs unions, free trade zones or other agreements between the Parties, or between the Parties and third countries or regions.

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PART V

FINAL PROVISIONS

Article 352

Definition of the parties

1. The Parties to this Agreement are the Republics of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama, referred to as the "Republics of the CA Party" on the one hand, and the European Union or its Member States or the European Union and its Member States, within their respective areas of competence, referred to as the "EU Party" on the other.

2. For the purposes of this Agreement, the term “Party” shall refer to each Republic of the CA Party, without prejudice to the obligation of acting collectively under the provisions set out in paragraph 3, or the EU Party respectively.

3. For the purposes of this Agreement, the Republics of the CA Party agree and commit to act collectively in the following provisions:

(a) in the decision making through the bodies referred to in Title II (Institutional Framework) of Part I of this Agreement;

(b) in the implementation of the obligations provided in Title IX (Regional Economic Integration) of Part IV of this Agreement;

(c) in the implementation of the obligation of establishing a Central American Competition Regulation and competition authority, according to Articles 277 and 279, paragraph 2 of Title VII (Trade and Competition) of Part IV of this Agreement; and

(d) in the implementation of the obligation of establishing a single point of access at a regional level, according to Article 212, paragraph 2 of Title V (Government Procurement) of Part IV of this Agreement.

When acting collectively in accordance with this paragraph, the Republics of the CA Party shall be referred to as the "CA Party".

4. For any other provision under this Agreement, the Republics of the CA Party shall assume obligations and act individually.

5. Notwithstanding the provision of paragraph 3, and consistent with the further development of Central American regional integration, the Republics of the CA Party commit to seek progressively to increase the scope of areas in which they will act collectively and will notify the EU Party accordingly. The Association Council shall adopt a decision indicating precisely the scope of those areas.

Article 353

Entry into force

1. This Agreement shall be approved by the Parties in accordance with their own internal legal procedures.

2. This Agreement shall enter into force the first day of the month following that in which the Parties have notified each other of the completion of the internal legal procedures referred to in paragraph 1.

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3. Notifications shall be sent, in the case of the EU Party, to the Secretary General of the Council of the European Union and, in the case of the Republics of the CA Party, to the *Secretaría General del Sistema de la Integración Centroamericana (SG-SICA)*, who shall be the depositories of this Agreement.

4. Notwithstanding paragraph 2, Part IV of this Agreement may be applied by the European Union and each of the Republics of the CA Party from the first day of the month following the date on which they have notified each other of the completion of the internal legal procedures necessary for this purpose. In this case, the institutional bodies necessary for the functioning of this Agreement shall exercise their functions.

5. By the date of entry into force as provided in paragraph 2, or by the date of application of this Agreement, if applied pursuant to paragraph 4, each Party shall have fulfilled the requirements established in Article 244 and Article 245, paragraph 1(a) and (b) of Title VI (Intellectual Property) of Part IV of this Agreement. If a Republic of the CA Party has not fulfilled such requirements, this Agreement shall not enter into force in accordance with paragraph 2 or shall not be applied in accordance with paragraph 4 between the EU Party and such non-compliant Republic of the CA Party, until those requirements have been fulfilled.

6. Where a provision of this Agreement is applied in accordance with paragraph 4, any reference in such provision to the date of entry into force of this Agreement shall be understood to refer to the date from which the Parties agree to apply that provision in accordance with paragraph 4.

7. The Parties for which Part IV of this Agreement has entered into force in accordance with paragraph 2 or 4 may also use materials originating in the Republics of the CA Party for which this Agreement is not in force.

8. From the date of its entry into force in accordance with paragraph 2, this Agreement shall replace the Political Dialogue and Cooperation Agreements that are in force between the Republics of the CA Party and the EU Party.

Article 354

Duration

1. This Agreement shall be of indefinite duration and validity.

2. Any Party shall give written notification to the respective depositary of its intention to denounce this Agreement.

3. In case of denunciation by any Party, the other Parties shall examine in the context of the Association Committee the effect of such denunciation on this Agreement. The Association Council shall decide on any necessary adjustment or transition measures.

4. Denunciation shall take effect six months after notification to the respective depositary.

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Article 355

Fulfilment of the obligations

1. The Parties shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement, and shall ensure that they comply with the objectives laid down in this Agreement.

2. If a Party considers that another Party has failed to fulfil an obligation under this Agreement, it may have recourse to appropriate measures. Before doing so, except in cases of special urgency, it shall submit to the Association Council within thirty days all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties. In selecting which measures to adopt, priority shall be given to those which are least disruptive to the implementation of this Agreement. Such measures shall be notified immediately to the Association Committee and shall be the subject of consultations in the Committee if a Party so requests.

3. The Parties agree that the term "cases of special urgency" in paragraph 2 means a case of material breach of this Agreement by one of the Parties. The Parties further agree that the term "appropriate measures" referred to in paragraph 2 means measures taken in accordance with international law. It is understood that suspension would be a measure of last resort.

4. A material breach of this Agreement consists in:

(a) repudiation of this Agreement not sanctioned by general rules of international law;

(b) violation of the essential elements of this Agreement.

5. If a Party has recourse to a measure in case of special urgency, the other Party may request that an urgent meeting be called to convene the Parties within fifteen days.

6. Notwithstanding paragraph 2, if one Party considers that another Party has failed to fulfil one or more obligations under Part IV of this Agreement, it shall exclusively have recourse to, and abide by, the dispute settlement procedures established under Title X (Dispute Settlement) and the mediation mechanism, established under Title XI (Mediation Mechanism for Non-Tariff Measures) of Part IV of this Agreement or other alternative mechanisms foreseen for specific obligations in Part IV of this Agreement.

Article 356

Rights and obligations under this Agreement

Nothing in this Agreement shall be construed as conferring rights or imposing obligations on persons, other than those rights or obligations created by this Agreement nor as obliging a Party to permit that this Agreement be directly invoked in its domestic legal system, unless otherwise provided in that Party's domestic legislation.

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Article 357

Exceptions

1. Nothing in this Agreement shall be construed:

(a) to require any Party to furnish or allow access to any information, the disclosure of which it considers contrary to its essential security interests; or

(b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:

(i) relating to fissionable and fusionable materials or the materials from which they are derived;

(ii) relating to economic activities carried on directly or indirectly for the purpose of supplying a military establishment;

(iii) connected with the production of or trade in arms, munitions, or war materials;

(iv) relating to government procurement indispensable for national security or for national defence purposes;

(v) taken in time of war or other emergency in international relations;

(c) to prevent any Party from taking any action in pursuance of obligations it has accepted for the purpose of maintaining international peace and security; or

(d) to prevent any Party from independently deciding on budgetary priorities or to require any Party to increase budgetary resources towards implementing the obligations and commitments contained in this Agreement.

2. The Association Council shall be informed to the fullest extent possible of measures taken under paragraphs 1(a) and (b) and of their termination.

Article 358

Future developments

1. The Parties may agree to broaden and supplement this Agreement by amending it or by concluding agreements on specific sectors or activities, including in the light of the experience gained during the implementation of this Agreement.

2. The Parties may also agree on any other amendment of this Agreement.

3. All the above mentioned amendments and agreements shall be approved in accordance with each Party's internal legal procedures.

Article 359

Accession of new members

1. The Association Committee shall be informed of any request made by a third State to become a member of the European Union and of any request made by a third State to join the political and economic integration processes in Central America.

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2. During the negotiations between the European Union and the applicant State, the EU Party shall provide the CA Party with any relevant information and in its turn, the CA Party shall convey its views (if any) to the EU Party so that it can take them fully into account. The CA Party shall be notified by the EU Party of any accession to the European Union.

3. Equally, during the negotiations between the CA Party and the State applying to join the political and economic integration processes in Central America, the CA Party shall provide the EU Party with any relevant information and in its turn, the EU Party shall convey its views (if any) to the CA Party so that it can take them fully into account. The EU Party shall be notified by the CA Party of any accession to the political and economic integration processes in Central America.

4. The Parties shall examine in the context of the Association Committee the effect of such accession on this Agreement. The Association Council shall decide on any necessary adjustment or transition measures which shall be approved in accordance with each Party's internal legal procedures.

5. If the act of joining the political and economic integration processes in Central America does not provide for an automatic accession to this Agreement, the State concerned shall accede by depositing an act of accession with the respective depository bodies of the Parties.

6. The instrument of accession shall be deposited with the depositaries.

Article 360

Territorial application

1. For the EU Party, this Agreement shall apply to the territories in which the Treaty on the European Union and the Treaty on the Functioning of the European Union are applied and under the conditions laid down in those Treaties.

2. Notwithstanding paragraph 1, to the extent that the European Union customs territory includes areas not covered by the preceding territorial definition, this Agreement shall likewise apply to the European Union customs territory.

3. For Central America, this Agreement shall apply to the territories of the Republics of the CA Party, in accordance with their respective domestic legislation and international law.

Article 361

Reservations and interpretative declarations

This Agreement does not allow unilateral reservations or interpretative declarations.

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Article 362

Annexes, appendices, protocols and notes, footnotes and joint declarations

The Annexes, Appendices, Protocols and Notes, Footnotes and Joint Declarations to this Agreement shall form an integral part thereof.

Article 363

Authentic texts

This Agreement is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, and Swedish languages, each of these texts being equally authentic.

IN WITNESS WHEREOF, the undersigned, duly authorised, have signed this Agreement.

▼B

Съставено в Тегусигалпа на двадесет и девети юни две хиляди и дванадесета година.

Hecho en Tegucigalpa, el veintinueve de junio de dos mil doce.

V Tegucigalpě dne dvacátého devátého června dva tisíce dvanáct.

Udfærdiget i Tegucigalpa den niogtyvende juni totusindogtolv.

Geschehen zu Tegucigalpa am neunundzwanzigsten Juni zweitausendzwölf.

Sõlmitud kahe tuhande kaheteistkümnenda aasta juunikuu kahekümne üheksandal päeval Tegucigalpas.

Τεγκουσιγκάλπα, εικοσιεννέα Ιουνίου δύο χιλιάδες δώδεκα.

Done at Tegucigalpa on the twenty-ninth day of June in the year two thousand and twelve.

Fait à Tegucigalpa, le vingt-neuf juin deux mille douze.

Fatto a Tegucigalpa, addì ventinove giugno duemiladodici.

Tegusigalpā, divi tūkstoši divpadsmitā gada divdesmit devītajā jūnijā.

Priimta Tegusigalpoje, du tūkstančiai dvyliktų metų birželio dvidešimt devintą dieną.

Kelt Tegucigalpában, a kétezer-tizenkettedik év június havának huszonkilencedik napján.

Magħmul f'Tegucigalpa fid-disgħa u għoxrin jum ta' Ġunju fis-sena elfejn u tnax.

Gedaan te Tegucigalpa, negenentwintig juni tweeduizend twaalf.

Sporządzono w Tegucigalpie dnia dwudziestego dziewiątego czerwca dwa tysiące dwunastego roku.

Feito em Tegucigalpa, aos vinte e nove de junho de dois mil e doze.

Încheiat la Tegucigalpa, la douăzeci şi nouă iunie două mii doisprezece.

V Tegucigalpe dvadsiateho deviateho júna dvetisíc dvanásť.

V Tegucigalpi, dne devetindvajsetega junija leta dva tisoč dvanajst.

Tehty Tegucigalpassa kahdentenakymmenentenäyhdeksäntenä päivänä kesäkuuta vuonna kaksituhattakaksitoista.

Utfärdat i Tegucigalpa den tjugonionde juni år tjugohundratolv.

▼B

Voor het Koninkrijk België

Pour le Royaume de Belgique

Für das Königreich Belgien

Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaamse Gewest, het Waalse Gewest en het Brussels Hoofdstedelijk Gewest.

Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

Diese Unterschrift bindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

За Релублика България

Za Českou republiku

For Kongeriget Danmark

▼B

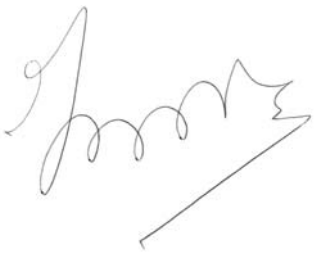
Für die Bundesrepublik Deutschland

Eesti Vabariigi nimel

Thar cheann Na hÉireann

For Ireland

Για την Ελληνική Δημοκρατία



Por el Reino de España

▼B

Pour la République française

Per la Repubblica italiana

Για την Κυπριακή Δημοκρατία

Latvijas Republikas vārdā –

Lietuvos Respublikos vardu

▼B

Pour le Grand-Duché de Luxembourg

Magyarország részéről

Għal Malta

Voor het Koninkrijk der Nederlanden

Für die Republik Österreich

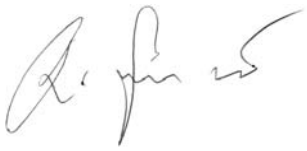
W imieniu Rzeczypospolitej Polskiej

Pela República Portuguesa

▼B

Pentru România

Za Republiko Slovenijo



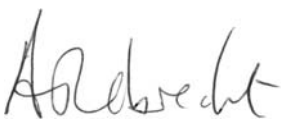
Za Slovenskú republiku

Suomen tasavallan puolesta

För Republiken Finland

För Konungariket Sverige

For the United Kingdom of Great Britain and Northern Ireland



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За Европейския съюз
Por la Unión Europea
Za Evropskou unii
For Den Europæiske Union
Für die Europäische Union
Euroopa Liidu nimel
Για την Ευρωπαϊκή Ένωση
For the European Union
Pour l'Union européenne
Per l'Unione europea
Eiropas Savienības vārdā –
Europos Sąjungos vardu
Az Európai Unió részéről
Għall-Unjoni Ewropea
Voor de Europese Unie
W imieniu Unii Europejskiej
Pela União Europeia
Pentru Uniunea Europeană
Za Európsku úniu
Za Evropsko unijo
Euroopan unionin puolesta
För Europeiska unionen

Por la República de Costa Rica

Por la República de El Salvador

Por la República de Guatemala

▼B

Por la República de Honduras

Por la República de Nicaragua

Por la República de Panamá

▼B

ANNEX I

ELIMINATION OF CUSTOMS DUTIES

SECTION A

1. For the EU Party, the elimination of customs duties described in the staging categories set out in subparagraphs (a), (b), (c), (e), (f), (l), (m), (n), (o), (p), (q) and (r) of paragraph 3 *infra*, shall be applied to the base rate indicated in its Schedule to this Annex.

2. For each Republic of the CA Party, the elimination of customs duties described in the staging categories set out in subparagraphs (a), (b), (c), (d), (e), (f), (g), (h), (j), (k) and (q) of paragraph 3 *infra*, shall apply for each year of the tariff elimination period as follows:

   (a) if by applying the staging categories to the CA base rate, a tariff higher than the base rate of one of the Republics of the CA Party is obtained, the applicable tariff for that Republic shall be its base rate;

   (b) if by applying the staging categories to the CA base rate, a tariff lower or equal to the base rate of one of the Republics of the CA Party is obtained, the applicable tariff for that Republic shall be the result of applying the staging category to the CA base rate.

3. Unless otherwise provided in the General Notes to the Schedule of each Party, the following categories apply to the elimination of customs duties by each Party pursuant to Article 83 (Elimination of Customs Duties) of Chapter 1 of Title II (Trade in Goods) of Part IV of this Agreement:

   (a) duties on goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date of entry into force of this Agreement;

   (b) duties on goods provided for in the items in staging category B in a Party's Schedule shall be removed in three equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be duty-free, effective January 1 of year three;

   (c) duties on goods provided for in the items in staging category C in a Party's Schedule shall be removed in five equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be duty-free, effective January 1 of year five;

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(d) duties on goods provided for in the items in staging category C1 in a Party's Schedule shall be removed in six equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be duty-free, effective January 1 of year six;

(e) duties on goods provided for in the items in staging category D in a Party's Schedule shall be removed in seven equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be duty-free, effective January 1 of year seven;

(f) duties on goods provided for in the items in staging category E in a Party's Schedule shall be removed in ten equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be duty-free, effective January 1 of year ten;

(g) duties on goods provided for in the items in staging category E1 in a Party's Schedule shall remain at its base rate from years one to five. Duties on these goods shall be removed in five equal annual stages beginning January 1 of year six, and such goods shall be duty-free effective January 1 of year ten;

(h) duties on goods provided for in the items in staging category E2 in a Party's Schedule shall be removed in ten annual stages. Upon the date of entry into force of this Agreement, duties shall be reduced by two percent of the base rate and on January 1 of year two an additional two percent. As of January 1 of year three, duties shall be reduced by an additional eight percent of the base rate; and thereafter, an additional eight percent of the base rate each year until year six. As of January 1 of year seven, duties shall be reduced by an additional sixteen percent of the base rate, and by an additional sixteen percent each year thereafter until year nine, and such goods shall be duty-free effective January 1 of year ten. The duty reduction process for this category is detailed in the following table:

Annual Cut (Percentage)	Year	Cumulative Cut	Duty reductions under category E2			
			5 %	10 %	15 %	20 %
2 %	1	2 %	4,9 %	9,8 %	14,7 %	19,6 %
	2	4 %	4,8 %	9,6 %	14,4 %	19,2 %

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Annual Cut (Percentage)	Year	Cumulative Cut	Duty reductions under category E2			
			5 %	10 %	15 %	20 %
8 %	3	12 %	4,4 %	8,8 %	13,2 %	17,6 %
	4	20 %	4,0 %	8,0 %	12,0 %	16,0 %
	5	28 %	3,6 %	7,2 %	10,8 %	14,4 %
	6	36 %	3,2 %	6,4 %	9,6 %	12,8 %
16 %	7	52 %	2,4 %	4,8 %	7,2 %	9,6 %
	8	68 %	1,6 %	3,2 %	4,8 %	6,4 %
	9	84 %	0,8 %	1,6 %	2,4 %	3,2 %
	10	100 %	0,0 %	0,0 %	0,0 %	0,0 %

(i) duties on goods provided for in the items in staging category F in a Party's Schedule shall remain at base rate [1], except as provided in subparagraph (c) of Article 84 (Standstill) of Chapter 1 of Title II (Trade in Goods) of Part IV of this Agreement. These goods are excluded from duty elimination or reduction;

(j) duties on goods provided for in the items in staging category G in a Party's Schedule shall be removed in thirteen equal annual stages beginning on the date of entry into force this Agreement, and such goods shall be duty-free, effective January 1 of year thirteen;

(k) duties on goods provided for in the items in staging category H in a Party's Schedule shall be removed in fifteen equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be duty-free, effective January 1 of year fifteen;

(l) *ad valorem* duties on goods provided for in the items in staging category I in a Party's Schedule shall be removed and these goods shall be *ad valorem* duty-free beginning on the date of entry into force of this Agreement. Specific duties on these goods, applicable under the mechanism of "entry prices", shall remain at base rate as indicated in paragraph 4, Section A of this Annex;

(m) *ad valorem* duties on goods provided for in the items in staging category J in a Party's Schedule shall be removed and these goods shall be *ad valorem* duty-free beginning on the date of entry into force of this Agreement. Specific duties on these goods shall remain at base rate;

[1] For the Republics of the CA Party this refers to the base rate of each Republic, as indicated in the relevant Schedule.

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(n) *ad valorem* duties on goods provided for in the items in staging category K in a Party's Schedule shall be removed and these goods shall be *ad valorem* duty-free beginning on the date of entry into force of this Agreement. Specific duties on these goods shall be eliminated in three annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year three;

(o) *ad valorem* duties on goods provided for in the items in staging category L in a Party's Schedule shall be removed in three equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be *ad valorem* duty-free effective January 1 of year three. Specific duties on these goods, applicable under the mechanism of "entry prices", shall remain at base rate as indicated in paragraph 4, Section A of this Annex;

(p) *ad valorem* duties on goods provided for in the items in staging category M in a Party's Schedule shall be removed and these goods shall be *ad valorem* duty-free beginning on the date of entry into force of this Agreement. Specific duties on these goods shall be eliminated in ten annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year ten;

(q) duties on goods provided for in the items in staging category Q in a Party's Schedule shall be applied as indicated in Appendix 1 (Import Tariff Quotas of the Republics of the CA Party) and Appendix 2 (Import Tariff Quotas of the EU Party) to this Annex;

(r) duties on goods provided for in the items in staging category ST in a Party's Schedule shall be applied as indicated in Appendix 3 (Special Treatment on Bananas) to this Annex.

4. Unless otherwise provided for in this Agreement, the European Union may apply the Entry Price System's customs duties laid down in Annex 2 of Commission Regulation (EC) No 1549/2006 of 17 October 2006.

5. Unless otherwise provided for in this Agreement, the terms "EA", "AD S/Z" and "AD F/M" included in the base rates of the Schedule of the EU Party refer to the customs duties laid down in Annex 1 of Commission Regulation (EC) No 1549/2006 of 17 October 2006.

6. For the purpose of the elimination of customs duties in accordance with Article 83 (Elimination of Customs Duties) of Chapter 1 of Title II (Trade in Goods) of Part IV of this Agreement, interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0,1 of the official monetary unit of the Party.

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7. For the purposes of this Annex and a Party's Schedule, year one means the year in which this Agreement enters into force as provided in paragraph 4 of Article 353 (Entry into Force) of Part V of this Agreement.

8. For the purposes of this Annex and a Party's Schedule, beginning in year two, each annual stage of duty reduction shall take effect on January 1 of the relevant year.

9. For the purposes of paragraph 3(q) of this Annex, if the entry into force of this Agreement corresponds to a date after 1st January and before 31st December of the same calendar year, the in quota quantity will be pro-rated on a proportional basis for the remainder of that calendar year.

SECTION B

General notes to the schedule of the Republics of the CA Party

1. In compliance with the *Decreto No. 902* of January 9th, 2006, El Salvador applies a tariff of 15 % to all imports of iron and steel rods with a cross section area smaller or equal to 16 mm, with a carbon content inferior to 0,4 % of its weight, classified under tariff line 7214.99.90 of SAC 2007. These products are currently classified under tariff line 7214.99.30, created by El Salvador on a national level, by the Decree previously mentioned.

2. For the goods classified under tariff line 0808.10.00 of SAC 2007, Guatemala will continue to apply the provisions contained in the *Ley del Fondo de Cooperación a la Fruticultura Decidua Nacional, Decreto No. 15-2007* of the *Congreso de la República de Guatemala* and its amendments, relating to the import duties and apple production.

3. In case of a fiscal emergency, Guatemala may increase temporarily and automatically the customs duties applied for the goods classified under tariff lines 2709.00.10, 2709.00.90, 2710.11.20, 2710.11.30, 2710.19.11, 2710.19.21, 2710.19.22 of SAC 2007. In such case, the custom duty shall not be greater than the one applied to all countries during the emergency period that justifies the adoption of the tariff increase.

4. For the goods classified under tariff lines 1005.90.20, 1005.90.30, 1007.00.90, 1102.20.00, 1103.13.10, 1103.13.90 and 1104.23.00 of SAC 2007, Honduras will maintain the application of the *Decreto No. 31-92* of March 5th, 1992 and its regulations in the *Acuerdo No. 105-93* and its amendments.

5. For the goods classified under tariff lines 0402.91.10, 0402.99.10, 2002.90.10 of SAC 2007, Panama will apply Category F, in accordance to paragraph 3(i) of Section A of this Annex.

6. For the goods classified under tariff lines 2208.30.10, 2208.30.90 of SAC 2007, Panama will apply Category A, in accordance with paragraph 3(a) of Section A of this Annex.

7. For the goods classified under tariff line 2106.90.99 of SAC 2007, Panama will apply Category F, in accordance to paragraph 3(i) of Section A of this Annex.

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8. Imitations of cheese are products of the physical appearance of cheese, which are reasonably deemed to be used as a cheese and do not meet simultaneously the three criteria set out in Note 3 to Chapter 4 of the Harmonized System. Usually, these products comply with at least one of the mentioned criteria.

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Appendix 1

Import tariff-rate quotas of the Republics of the CA Party

1. This Appendix includes import tariff-rate quotas for originating goods of the EU Party under staging category "Q" in the Schedule of the Republics of the CA Party. Each Republic of the CA Party shall administer these tariff-rate quotas in accordance with its internal regulations.

2. Importations under the tariff-rate quotas set forth in paragraphs 3, 5, and 7 of this Appendix shall be subject to the presentation of an export certificate issued by the competent authority of the EU Party.

3. Cured hams and streaky bacon:

   (a) The Republics of the CA Party shall grant the EU Party a joint quota of 900 tonnes per year, with an annual growth of 45 tonnes for the goods entered in accordance with subparagraph (c). The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

   (b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be eliminated in accordance with the provisions of category H of subparagraph 3(k) of Section A of Annex I;

   (c) Subparagraphs (a) and (b) apply to the following tariff lines in the Schedule of the Republics of the CA Party: 0210.11.00, 0210.12.00 and 0210.19.00 of SAC 2007.

4. Powdered Milk:

   (a) Each Republic of the CA Party shall grant the EU Party a quota for goods entered in accordance with subparagraphs (b) and (d). The volume for year one and successive annual growth starting on year two for each Republic of the CA Party, is detailed below:

	Tonnes Year one	Growth per year in Tonnes
Costa Rica	200	10
El Salvador	200	10
Guatemala	400	20
Honduras	400	20
Nicaragua	200	10
Panama	500	25

   (b) Under this quota the aggregate quantity of goods entered under tariff lines listed in subparagraph (d) shall be free of customs duties in any calendar year and shall not exceed the amounts specified in the table of subparagraph (a) for the EU Party, for each year;

   (c) Customs duties on goods entered in aggregate quantities in excess of the amounts listed in subparagraph (a) shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I;

   (d) Subparagraphs (a), (b) and (c) apply to the following tariff lines in the Schedule of the Republics of the CA Party: 0402.10.00, 0402.21.11, 0402.21.12, 0402.21.21, 0402.21.22 and 0402.29.00 of SAC 2007.

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5. Whey:

(a) The Republics of the CA Party shall grant the EU Party a joint quota of 100 tonnes per year, with an annual growth of 10 tonnes for goods entered in accordance with subparagraph (c). The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be eliminated in accordance with the provisions of category B of subparagraph 3(b) of Section A of Annex I;

(c) Subparagraphs (a) and (b) apply to the following tariff lines of the Schedule of the Republics of the CA Party: 0404.90.00 (except lactose-free milk) of SAC 2007.

6. Cheese:

(a) Each Republic of the CA Party shall provide the EU Party a quota for goods entered in accordance with subparagraphs (b) and (d). The quota for year one and successive annual growth starting on year two for each Republic of the CA Party, is detailed below:

	Tonnes Year one	Growth per year in Tonnes
Costa Rica	317	16
El Salvador	583	29
Guatemala	600	30
Honduras	500	25
Nicaragua	400	20
Panama	600	30

(b) Under this quota the aggregate quantity of goods entered under the tariff lines listed in subparagraph (d) shall be free of customs duties in any calendar year and shall not exceed the quota amount specified in the table of subparagraph (a) for the EU Party, for each year;

(c) Customs duties on goods entered in aggregate quantities in excess of the amounts listed in subparagraph (a) shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I;

(d) Subparagraphs (a), (b) and (c) apply to the following tariff lines of the Schedule of the Republics of the CA Party: 0406.20.90, 0406.30.00, 0406.90.10, 0406.90.20 and 0406.90.90 of SAC 2007.

7. Prepared or preserved swine meat:

(a) The Republics of the CA Party shall grant the EU Party a joint quota of 900 tonnes per year, with an annual growth of 45 tonnes, for goods entered in accordance with subparagraph (c). The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be eliminated in accordance with the provisions of category H of subparagraph 3(k) of Section A of Annex I;

(c) Subparagraphs (a) and (b) apply to the following tariff lines of the Schedule of the Republics of the CA Party: 1602.41.00, 1602.42.00 and 1602.49.90 of SAC 2007.

▼B

Appendix 2

Import tariff-rate quotas of the EU Party

1. This Appendix includes import tariff-rate quotas for originating goods of Central America under staging category "Q" in the Schedule of the EU Party. The EU Party shall administer these tariff-rate quotas in accordance with its internal regulations.

2. Importations under the tariff-rate quotas set forth in paragraphs 8 to 11 of this Appendix shall be subject to the presentation of an export certificate issued in accordance with the provisions of paragraph 3 *infra* by the competent authority of the relevant Republic of the CA Party.

3. The Republics of the CA Party shall agree on a distribution of the regional tariff-rate quotas set forth in paragraphs 8 to 11 of this Appendix and, based on it, each Republic of the CA Party shall issue the corresponding export certificates.

4. Garlic:

   (a) The EU Party shall grant the Republics of the CA Party a quota of 550 tonnes per year for the goods entered in accordance with subparagraph (c). The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

   (b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I (Elimination of Customs Duties);

   (c) Subparagraphs (a) and (b) apply to the following tariff line in the Schedule of the EU Party: 0703 20 00.

5. Manioc starch:

   (a) The EU Party shall grant the Republics of the CA Party a quota of 5 000 tonnes per year for the goods entered in accordance with subparagraph (c). The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

   (b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I (Elimination of Customs Duties);

   (c) Subparagraphs (a) and (b) apply to the following tariff line in the Schedule of the EU Party: 1108 14 00.

6. Sweet corn:

   (a) The EU Party shall grant the Republics of the CA Party a quota of 1 440 tonnes per year, with an annual growth of 120 tonnes, for the goods entered in accordance with subparagraph (c). The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

   (b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be applied in accordance with the provisions of category J of subparagraph 3(m) of Section A of Annex I (Elimination of Customs Duties);

   (c) Subparagraphs (a) and (b) apply to the following tariff lines in the Schedule of the EU Party: 0710 40 00, 0711 90 30, 2001 90 30, 2004 90 10 and 2005 80 00.

▼B

7. Mushrooms:

(a) The EU Party shall grant the Republics of the CA Party a quota of 275 tonnes per year for the goods entered in accordance with subparagraph (c). The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be applied in accordance with the provisions of category J of subparagraph 3(m) of Section A of Annex I (Elimination of Customs Duties);

(c) Subparagraphs (a) and (b) apply to the following tariff lines in the Schedule of the EU Party: 0711 51 00, 2003 10 20 and 2003 10 30.

8. Beef:

(a) The EU Party shall grant exclusively to Nicaragua a quota of 500 tonnes (Carcass Weigth Equivalent) per year, with an annual growth of 25 tonnes. The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(b) Additionally, the EU Party shall grant the Republics of the CA Party a regional quota of 9 500 tonnes (Carcass Weigth Equivalent) per year, with an annual growth of 475 tonnes. The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(c) Customs duties on goods entered in aggregate quantities in excess of the quotas listed in subparagraphs (a) and (b), shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I (Elimination of Customs Duties);

(d) Subparagraphs (a), (b) and (c) apply to the following tariff lines in the Schedule of the EU Party: 0201 10 00, 0201 20 20, 0201 20 30, 0201 20 50, 0201 20 90, 0201 30 00, 0202 10 00, 0202 20 10, 0202 20 30, 0202 20 50, 0202 20 90, 0202 30 10, 0202 30 50 and 0202 30 90.

9. Sugar, including organic sugar, and goods with high sugar content:

(a) The EU Party shall grant exclusively to Panama a quota of 12 000 tonnes of raw sugar equivalent ([1]) per year, with an annual growth of 360 tonnes. The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(b) Additionally, the EU Party shall grant the Republics of the CA Party, except Panama, a regional quota of 150 000 tonnes of raw sugar equivalent ([2]) per year, with an annual growth of 4 500 tonnes. The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(c) Customs duties on goods entered in aggregate quantities in excess of the quotas listed in subparagraphs (a) and (b), shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I (Elimination of Customs Duties), for the tariff lines indicated in subparagraph (d)(i); and in accordance with the provisions of category J of subparagraph 3(m) of Section A of Annex I (Elimination of Customs Duties), for the tariff lines indicated in subparagraph (d)(ii);

([1]) Raw sugar of the standard quality shall be sugar with a yield in White sugar of 92 per cent.

([2]) Raw sugar of the standard quality shall be sugar with a yield in White sugar of 92 per cent.

▼B

(d) Subparagraphs (a), (b) and (c) apply to the following tariff lines in the Schedule of the EU Party:

i. 1701 11 10, 1701 11 90, 1701 91 00, 1701 99 10, 1701 99 90, 1702 30 10, 1702 30 51, 1702 30 59, 1702 30 91, 1702 30 99, 1702 40 90, 1702 90 30, 1702 90 50, 1702 90 71, 1702 90 75, 1702 90 79, 1702 90 80, and 1702 90 99.

ii. 1702 50 00, 1704 90 99, 1806 10 30, 1806 10 90, 1806 20 95ex2, 1806 90 90ex2, 1901 90 99, 2006 00 31, 2006 00 38, 2007 91 10, 2007 99 20, 2007 99 31, 2007 99 33, 2007 99 35, 2007 99 39, 2009 11 11ex2, 2009 11 91, 2009 19 11ex2, 2009 19 91, 2009 29 11ex2, 2009 29 91, 2009 39 11ex2, 2009 39 51, 2009 39 91, 2009 49 11ex2, 2009 49 91, 2009 80 11ex2, 2009 80 35ex2, 2009 80 61, 2009 80 86, 2009 90 11ex2, 2009 90 21ex2, 2009 90 31, 2009 90 71, 2009 90 94, 2101 12 98ex2, 2101 20 98ex2, 2106 90 98ex2, and 3302 10 29.

10. Rice:

(a) The EU Party shall grant the Republics of the CA Party a regional quota of 20 000 tonnes per year, with an annual growth of 1 000 tonnes. The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(b) Customs duties on goods entered in aggregate quantities in excess of the quota listed in subparagraph (a), shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I (Elimination of Customs Duties);

(c) Subparagraphs (a) and (b) apply to the following tariff lines in the Schedule of the EU Party: 1006 20 15, 1006 20 17, 1006 20 96, 1006 20 98, 1006 30 25, 1006 30 27, 1006 30 46, 1006 30 48, 1006 30 65, 1006 30 67, 1006 30 96, 1006 30 98.

11. Bulk rum:

(a) The EU Party shall grant exclusively to Panama a quota of 1 000 hl (pure alcohol equivalent) per year, with an annual growth of 50 hl. The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(b) Additionally, the EU Party shall grant the Republics of the CA Party, except Panama, a regional quota of 7 000 hl (pure alcohol equivalent) per year, with an annual growth of 300 hl. The quantity entered within quota shall be free of customs duties at any moment of the calendar year;

(c) Customs duties on goods entered in aggregate quantities in excess of the quotas listed in subparagraphs (a) and (b), shall be applied in accordance with the provisions of category F of subparagraph 3(i) of Section A of Annex I (Elimination of Customs Duties);

(d) Subparagraphs (a), (b) and (c) apply to the following tariff lines in the Schedule of the EU Party: 2208 40 51 and 2208 40 99.

▼B

Appendix 3

Special treatment on bananas

1. For the agricultural product originating in Central America under heading 0803.00.19 of the Combined Nomenclature (fresh Bananas, excluding plantains) and listed under category "ST" in the Schedule of the EU Party, the following preferential customs duty shall apply:

▼M3

Year	Preferential customs duty	Trigger import volume, in tonnes					
	(EUR/t)	Costa Rica	Panama	Honduras	Guatemala	Nicaragua	El Salvador
Until 31 December 2010	145	1 025 000	375 000	50 000	50 000	10 000	2 000
1.1-31.12.2011	138	1 076 250	393 750	52 500	52 500	10 500	2 100
1.1-31.12.2012	131	1 127 500	412 500	55 000	55 000	11 000	2 200
1.1-31.12.2013	124	1 178 750	431 250	57 500	57 500	11 500	2 300
1.1-31.12.2014	117	1 254 419	458 934	61 191	61 191	12 238	2 448
1.1-31.12.2015	110	1 301 599	476 195	63 493	63 493	12 699	2 540
1.1-31.12.2016	103	1 349 942	493 881	65 851	65 851	13 170	2 634
1.1-31.12.2017	96	1 397 316	511 213	68 162	68 162	13 632	2 726
1.1-31.12.2018	89	1 444 767	528 573	70 476	70 476	14 095	2 819
1.1-31.12.2019	82	1 493 881	546 542	72 872	72 872	14 574	2 915
1.1.2020 and after	75	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable

▼B

2. The preferential customs duties indicated in the table above shall apply from the date of entry into force of this Agreement onwards. The duties shall not be retroactively reduced.

3. In 2019, the Parties shall examine the improvement of tariff liberalisation of bananas.

4. A stabilisation clause shall be based on the following elements:

(a) A trigger import volume is set for imports from the Republics of the CA Party for each of the years during the transition period as indicated in the above table. The trigger volume shall apply to individual Republics of the CA Party as stipulated in the table above ([1]);

(b) Once this trigger volume is met during a calendar year, the EU Party may temporarily suspend the preferential customs duty set out in the table above for a period of time not exceeding three months, and not going beyond the end of the calendar year;

(c) In case it suspends said preferential customs duty, the EU Party shall apply the least of the base rate (as indicated in its Schedule) or the MFN duty that will be applied at the time this action will be taken;

([1]) For the purpose of recording imports to be considered for the trigger volumes set out in paragraph 1, the EU Party shall require the presentation of an export certificate issued by the competent authority of the exporting Republic of the CA Party.

▼B

(d) In case it applies the actions mentioned above under paragraphs (b) and (c), the EU Party shall immediately enter into consultations with the Republics of the CA Party to analyse and evaluate the situation on the basis of factual available data;

(e) The measures mentioned above under paragraphs (b) or (c) shall be applicable only during the transition period.

▼B

Schedule of the EU Party

CN 2007	Description	Base rate	Category	Comments
I	SECTION I - LIVE ANIMALS; ANIMAL PRODUCTS			
01	CHAPTER 1 - LIVE ANIMALS			
0101	Live horses, asses, mules and hinnies			
0101 10	– Pure-bred breeding animals			
0101 10 10	– – Horses	Free	A	
0101 10 90	– – Other	7,7	A	
0101 90	– Other			
	– – Horses			
0101 90 11	– – – For slaughter	Free	A	
0101 90 19	– – – Other	11,5	A	
0101 90 30	– – Asses	7,7	A	
0101 90 90	– – Mules and hinnies	10,9	A	
0102	Live bovine animals			
0102 10	– Pure-bred breeding animals			
0102 10 10	– – Heifers (female bovines that have never calved)	Free	A	
0102 10 30	– – Cows	Free	A	
0102 10 90	– – Other	Free	A	
0102 90	– Other			
	– – Domestic species			
0102 90 05	– – – Of a weight not exceeding 80 kg	10,2 + 93,1 EUR/ 100 kg/net	D	
	– – – Of a weight exceeding 80 kg but not exceeding 160 kg			
0102 90 21	– – – – For slaughter	10,2 + 93,1 EUR/ 100 kg/net	D	
0102 90 29	– – – – Other	10,2 + 93,1 EUR/ 100 kg/net	D	
	– – – Of a weight exceeding 160 kg but not exceeding 300 kg			
0102 90 41	– – – – For slaughter	10,2 + 93,1 EUR/ 100 kg/net	D	

▼B

CN 2007	Description	Base rate	Category	Comments
0102 90 49	– – – – Other	10,2 + 93,1 EUR/ 100 kg/net	D	
	– – – Of a weight exceeding 300 kg			
	– – – – Heifers (female bovines that have never calved)			
0102 90 51	– – – – – For slaughter	10,2 + 93,1 EUR/ 100 kg/net	D	
0102 90 59	– – – – – Other	10,2 + 93,1 EUR/ 100 kg/net	D	
	– – – – Cows			
0102 90 61	– – – – – For slaughter	10,2 + 93,1 EUR/ 100 kg/net	D	
0102 90 69	– – – – – Other	10,2 + 93,1 EUR/ 100 kg/net	D	
	– – – – Other			
0102 90 71	– – – – – For slaughter	10,2 + 93,1 EUR/ 100 kg/net	D	
0102 90 79	– – – – – Other	10,2 + 93,1 EUR/ 100 kg/net	D	
0102 90 90	– – Other	Free	A	
0103	Live swine			
0103 10 00	– Pure-bred breeding animals	Free	A	
	– Other			
0103 91	– – Weighing less than 50 kg			
0103 91 10	– – – Domestic species	41,2 EUR/ 100 kg/net	D	
0103 91 90	– – – Other	Free	A	
0103 92	– – Weighing 50 kg or more			
	– – – Domestic species			
0103 92 11	– – – – Sows having farrowed at least once, of a weight of not less than 160 kg	35,1 EUR/ 100 kg/net	D	
0103 92 19	– – – – Other	41,2 EUR/ 100 kg/net	D	
0103 92 90	– – – Other	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0104	Live sheep and goats			
0104 10	– Sheep			
0104 10 10	– – Pure-bred breeding animals	Free	A	
	– – Other			
0104 10 30	– – – Lambs (up to a year old)	80,5 EUR/ 100 kg/net	D	
0104 10 80	– – – Other	80,5 EUR/ 100 kg/net	D	
0104 20	– Goats			
0104 20 10	– – Pure-bred breeding animals	3,2	A	
0104 20 90	– – Other	80,5 EUR/ 100 kg/net	D	
0105	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls			
	– Weighing not more than 185 g			
0105 11	– – Fowls of the species *Gallus domesticus*			
	– – – Grandparent and parent female chicks			
0105 11 11	– – – – Laying stocks	52 EUR/1 000 p/st	D	
0105 11 19	– – – – Other	52 EUR/1 000 p/st	D	
	– – – Other			
0105 11 91	– – – – Laying stocks	52 EUR/1 000 p/st	D	
0105 11 99	– – – – Other	52 EUR/1 000 p/st	D	
0105 12 00	– – Turkeys	152 EUR/1 000 p/st	D	
0105 19	– – Other			
0105 19 20	– – – Geese	152 EUR/1 000 p/st	D	
0105 19 90	– – – Ducks and guinea fowls	52 EUR/1 000 p/st	D	
	– Other			
0105 94 00	– – Fowls of the species *Gallus domesticus*	20,9 EUR/ 100 kg/net	D	

▼B

CN 2007	Description	Base rate	Category	Comments
0105 99	– – Other			
0105 99 10	– – – Ducks	32,3 EUR/ 100 kg/net	D	
0105 99 20	– – – Geese	31,6 EUR/ 100 kg/net	D	
0105 99 30	– – – Turkeys	23,8 EUR/ 100 kg/net	D	
0105 99 50	– – – Guinea fowls	34,5 EUR/ 100 kg/net	D	
0106	Other live animals			
	– Mammals			
0106 11 00	– – Primates	Free	A	
0106 12 00	– – Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	Free	A	
0106 19	– – Other			
0106 19 10	– – – Domestic rabbits	3,8	A	
0106 19 90	– – – Other	Free	A	
0106 20 00	– Reptiles (including snakes and turtles)	Free	A	
	– Birds			
0106 31 00	– – Birds of prey	Free	A	
0106 32 00	– – Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	A	
0106 39	– – Other			
0106 39 10	– – – Pigeons	6,4	B	

▼B

CN 2007	Description	Base rate	Category	Comments
0106 39 90	– – – Other	Free	A	
0106 90 00	– Other	Free	A	
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL			
0201	Meat of bovine animals, fresh or chilled			
0201 10 00	– Carcases and half-carcases	12,8 + 176,8 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0201 20	– Other cuts with bone in			
0201 20 20	– – 'Compensated' quarters	12,8 + 176,8 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0201 20 30	– – Unseparated or separated forequarters	12,8 + 141,4 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0201 20 50	– – Unseparated or separated hindquarters	12,8 + 212,2 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0201 20 90	– – Other	12,8 + 265,2 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0201 30 00	– Boneless	12,8 + 303,4 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0202	Meat of bovine animals, frozen			
0202 10 00	– Carcases and half-carcases	12,8 + 176,8 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I

▼B

CN 2007	Description	Base rate	Category	Comments
0202 20	– Other cuts with bone in			
0202 20 10	– – 'Compensated' quarters	12,8 + 176,8 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0202 20 30	– – Unseparated or separated forequarters	12,8 + 141,4 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0202 20 50	– – Unseparated or separated hindquarters	12,8 + 221,1 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0202 20 90	– – Other	12,8 + 265,3 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0202 30	– Boneless			
0202 30 10	– – Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12,8 + 221,1 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0202 30 50	– – Crop, chuck and blade and brisket cuts	12,8 + 221,1 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0202 30 90	– – Other	12,8 + 304,1 EUR/ 100 kg/net	Q	See paragraph 8 of Appendix 2 to Annex I
0203	Meat of swine, fresh, chilled or frozen			
	– Fresh or chilled			

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CN 2007	Description	Base rate	Category	Comments
0203 11	– – Carcases and half-carcases			
0203 11 10	– – – Of domestic swine	53,6 EUR/ 100 kg/net	D	
0203 11 90	– – – Other	Free	A	
0203 12	– – Hams, shoulders and cuts thereof, with bone in			
	– – – Of domestic swine			
0203 12 11	– – – – Hams and cuts thereof	77,8 EUR/ 100 kg/net	D	
0203 12 19	– – – – Shoulders and cuts thereof	60,1 EUR/ 100 kg/net	D	
0203 12 90	– – – Other	Free	A	
0203 19	– – Other			
	– – – Of domestic swine			
0203 19 11	– – – – Fore-ends and cuts thereof	60,1 EUR/ 100 kg/net	D	
0203 19 13	– – – – Loins and cuts thereof, with bone in	86,9 EUR/ 100 kg/net	D	
0203 19 15	– – – – Bellies (streaky) and cuts thereof	46,7 EUR/ 100 kg/net	D	
	– – – – Other			
0203 19 55	– – – – – Boneless	86,9 EUR/ 100 kg/net	D	
0203 19 59	– – – – – Other	86,9 EUR/ 100 kg/net	D	
0203 19 90	– – – Other	Free	A	
	– Frozen			
0203 21	– – Carcases and half-carcases			
0203 21 10	– – – Of domestic swine	53,6 EUR/ 100 kg/net	D	
0203 21 90	– – – Other	Free	A	
0203 22	– – Hams, shoulders and cuts thereof, with bone in			
	– – – Of domestic swine			
0203 22 11	– – – – Hams and cuts thereof	77,8 EUR/ 100 kg/net	D	
0203 22 19	– – – – Shoulders and cuts thereof	60,1 EUR/ 100 kg/net	D	

▼B

CN 2007	Description	Base rate	Category	Comments
0203 22 90	– – – Other	Free	A	
0203 29	– – Other			
	– – – Of domestic swine			
0203 29 11	– – – – Fore-ends and cuts thereof	60,1 EUR/ 100 kg/net	D	
0203 29 13	– – – – Loins and cuts thereof, with bone in	86,9 EUR/ 100 kg/net	D	
0203 29 15	– – – – Bellies (streaky) and cuts thereof	46,7 EUR/ 100 kg/net	D	
	– – – – Other			
0203 29 55	– – – – – Boneless	86,9 EUR/ 100 kg/net	D	
0203 29 59	– – – – – Other	86,9 EUR/ 100 kg/net	D	
0203 29 90	– – – Other	Free	A	
0204	Meat of sheep or goats, fresh, chilled or frozen			
0204 10 00	– Carcases and half-carcases of lamb, fresh or chilled	12,8 + 171,3 EUR/ 100 kg/net	F	
	– Other meat of sheep, fresh or chilled			
0204 21 00	– – Carcases and half-carcases	12,8 + 171,3 EUR/ 100 kg/net	F	
0204 22	– – Other cuts with bone in			
0204 22 10	– – – Short forequarters	12,8 + 119,9 EUR/ 100 kg/net	F	
0204 22 30	– – – Chines and/or best ends	12,8 + 188,5 EUR/ 100 kg/net	F	
0204 22 50	– – – Legs	12,8 + 222,7 EUR/ 100 kg/net	F	
0204 22 90	– – – Other	12,8 + 222,7 EUR/ 100 kg/net	F	
0204 23 00	– – Boneless	12,8 + 311,8 EUR/ 100 kg/net	F	

▼B

CN 2007	Description	Base rate	Category	Comments
0204 30 00	– Carcases and half-carcases of lamb, frozen	12,8 + 128,8 EUR/ 100 kg/net	F	
	– Other meat of sheep, frozen			
0204 41 00	– – Carcases and half-carcases	12,8 + 128,8 EUR/ 100 kg/net	F	
0204 42	– – Other cuts with bone in			
0204 42 10	– – – Short forequarters	12,8 + 90,2 EUR/ 100 kg/net	F	
0204 42 30	– – – Chines and/or best ends	12,8 + 141,7 EUR/ 100 kg/net	F	
0204 42 50	– – – Legs	12,8 + 167,5 EUR/ 100 kg/net	F	
0204 42 90	– – – Other	12,8 + 167,5 EUR/ 100 kg/net	F	
0204 43	– – Boneless			
0204 43 10	– – – Of lamb	12,8 + 234,5 EUR/ 100 kg/net	F	
0204 43 90	– – – Other	12,8 + 234,5 EUR/ 100 kg/net	F	
0204 50	– Meat of goats			
	– – Fresh or chilled			
0204 50 11	– – – Carcases and half-carcases	12,8 + 171,3 EUR/ 100 kg/net	F	
0204 50 13	– – – Short forequarters	12,8 + 119,9 EUR/ 100 kg/net	F	
0204 50 15	– – – Chines and/or best ends	12,8 + 188,5 EUR/ 100 kg/net	F	
0204 50 19	– – – Legs	12,8 + 222,7 EUR/ 100 kg/net	F	
	– – – Other			
0204 50 31	– – – – Cuts with bone in	12,8 + 222,7 EUR/ 100 kg/net	F	

▼B

CN 2007	Description	Base rate	Category	Comments
0204 50 39	– – – – Boneless cuts	12,8 + 311,8 EUR/ 100 kg/net	F	
	– – Frozen			
0204 50 51	– – – Carcases and half-carcases	12,8 + 128,8 EUR/ 100 kg/net	F	
0204 50 53	– – – Short forequarters	12,8 + 90,2 EUR/ 100 kg/net	F	
0204 50 55	– – – Chines and/or best ends	12,8 + 141,7 EUR/ 100 kg/net	F	
0204 50 59	– – – Legs	12,8 + 167,5 EUR/ 100 kg/net	F	
	– – – Other			
0204 50 71	– – – – Cuts with bone in	12,8 + 167,5 EUR/ 100 kg/net	F	
0204 50 79	– – – – Boneless cuts	12,8 + 234,5 EUR/ 100 kg/net	F	
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen			
0205 00 20	– Fresh or chilled	5,1	A	
0205 00 80	– Frozen	5,1	A	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen			
0206 10	– Of bovine animals, fresh or chilled			
0206 10 10	– – For the manufacture of pharmaceutical products	Free	A	
	– – Other			
0206 10 91	– – – Livers	Free	A	
0206 10 95	– – – Thick skirt and thin skirt	12,8 + 303,4 EUR/ 100 kg/net	F	
0206 10 99	– – – Other	Free	A	
	– Of bovine animals, frozen			

▼B

CN 2007	Description	Base rate	Category	Comments
0206 21 00	– – Tongues	Free	A	
0206 22 00	– – Livers	Free	A	
0206 29	– – Other			
0206 29 10	– – – For the manufacture of pharmaceutical products	Free	A	
	– – – Other			
0206 29 91	– – – – Thick skirt and thin skirt	12,8 + 304,1 EUR/ 100 kg/net	F	
0206 29 99	– – – – Other	Free	A	
0206 30 00	– Of swine, fresh or chilled	Free	A	
	– Of swine, frozen			
0206 41 00	– – Livers	Free	A	
0206 49	– – Other			
0206 49 20	– – – Of domestic swine	Free	A	
0206 49 80	– – – Other	Free	A	
0206 80	– Other, fresh or chilled			
0206 80 10	– – For the manufacture of pharmaceutical products	Free	A	
	– – Other			
0206 80 91	– – – Of horses, asses, mules and hinnies	6,4	A	
0206 80 99	– – – Of sheep and goats	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0206 90	– Other, frozen			
0206 90 10	– – For the manufacture of pharmaceutical products	Free	A	
	– – Other			
0206 90 91	– – – Of horses, asses, mules and hinnies	6,4	A	
0206 90 99	– – – Of sheep and goats	Free	A	
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen			
	– Of fowls of the species *Gallus domesticus*			
0207 11	– – Not cut in pieces, fresh or chilled			
0207 11 10	– – – Plucked and gutted, with heads and feet, known as '83 % chickens'	26,2 EUR/ 100 kg/net	F	
0207 11 30	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29,9 EUR/ 100 kg/net	F	
0207 11 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32,5 EUR/ 100 kg/net	F	
0207 12	– – Not cut in pieces, frozen			
0207 12 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29,9 EUR/ 100 kg/net	F	
0207 12 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32,5 EUR/ 100 kg/net	F	

▼B

CN 2007	Description	Base rate	Category	Comments
0207 13	– – Cuts and offal, fresh or chilled			
	– – – Cuts			
0207 13 10	– – – – Boneless	102,4 EUR/ 100 kg/net	F	
	– – – – With bone in			
0207 13 20	– – – – – Halves or quarters	35,8 EUR/ 100 kg/net	F	
0207 13 30	– – – – – Whole wings, with or without tips	26,9 EUR/ 100 kg/net	F	
0207 13 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/ 100 kg/net	F	
0207 13 50	– – – – – Breasts and cuts thereof	60,2 EUR/ 100 kg/net	F	
0207 13 60	– – – – – Legs and cuts thereof	46,3 EUR/ 100 kg/net	F	
0207 13 70	– – – – – Other	100,8 EUR/ 100 kg/net	F	
	– – – Offal			
0207 13 91	– – – – Livers	6,4	B	
0207 13 99	– – – – Other	18,7 EUR/ 100 kg/net	F	
0207 14	– – Cuts and offal, frozen			
	– – – Cuts			
0207 14 10	– – – – Boneless	102,4 EUR/ 100 kg/net	F	
	– – – – With bone in			
0207 14 20	– – – – – Halves or quarters	35,8 EUR/ 100 kg/net	F	
0207 14 30	– – – – – Whole wings, with or without tips	26,9 EUR/ 100 kg/net	F	
0207 14 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/ 100 kg/net	F	
0207 14 50	– – – – – Breasts and cuts thereof	60,2 EUR/ 100 kg/net	F	
0207 14 60	– – – – – Legs and cuts thereof	46,3 EUR/ 100 kg/net	F	

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CN 2007	Description	Base rate	Category	Comments
0207 14 70	– – – – – Other	100,8 EUR/ 100 kg/net	F	
	– – – Offal			
0207 14 91	– – – – Livers	6,4	A	
0207 14 99	– – – – Other	18,7 EUR/ 100 kg/net	F	
	– Of turkeys			
0207 24	– – Not cut in pieces, fresh or chilled			
0207 24 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 EUR/100 kg/ net	F	
0207 24 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 EUR/ 100 kg/net	F	
0207 25	– – Not cut in pieces, frozen			
0207 25 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 EUR/100 kg/ net	F	
0207 25 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 EUR/ 100 kg/net	F	
0207 26	– – Cuts and offal, fresh or chilled			
	– – – Cuts			
0207 26 10	– – – – Boneless	85,1 EUR/ 100 kg/net	F	
	– – – – With bone in			
0207 26 20	– – – – – Halves or quarters	41 EUR/100 kg/ net	F	
0207 26 30	– – – – – Whole wings, with or without tips	26,9 EUR/ 100 kg/net	F	
0207 26 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/ 100 kg/net	F	
0207 26 50	– – – – – Breasts and cuts thereof	67,9 EUR/ 100 kg/net	F	
	– – – – – Legs and cuts thereof			

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CN 2007	Description	Base rate	Category	Comments
0207 26 60	– – – – – – Drumsticks and cuts of drumsticks	25,5 EUR/ 100 kg/net	F	
0207 26 70	– – – – – – Other	46 EUR/100 kg/ net	F	
0207 26 80	– – – – – Other	83 EUR/100 kg/ net	F	
	– – – Offal			
0207 26 91	– – – – Livers	6,4	B	
0207 26 99	– – – – Other	18,7 EUR/ 100 kg/net	F	
0207 27	– – Cuts and offal, frozen			
	– – – Cuts			
0207 27 10	– – – – Boneless	85,1 EUR/ 100 kg/net	F	
	– – – – With bone in			
0207 27 20	– – – – – Halves or quarters	41 EUR/100 kg/ net	F	
0207 27 30	– – – – – Whole wings, with or without tips	26,9 EUR/ 100 kg/net	F	
0207 27 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/ 100 kg/net	F	
0207 27 50	– – – – – Breasts and cuts thereof	67,9 EUR/ 100 kg/net	F	
	– – – – – Legs and cuts thereof			
0207 27 60	– – – – – – Drumsticks and cuts thereof	25,5 EUR/ 100 kg/net	F	
0207 27 70	– – – – – – Other	46 EUR/100 kg/ net	F	
0207 27 80	– – – – – Other	83 EUR/100 kg/ net	F	
	– – – Offal			
0207 27 91	– – – – Livers	6,4	A	
0207 27 99	– – – – Other	18,7 EUR/ 100 kg/net	F	
	– Of ducks, geese or guinea fowls			
0207 32	– – Not cut in pieces, fresh or chilled			
	– – – Of ducks			

▼B

CN 2007	Description	Base rate	Category	Comments
0207 32 11	– – – – Plucked, bled, gutted but not drawn, with heads and feet, known as '85 % ducks'	38 EUR/100 kg/ net	F	
0207 32 15	– – – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 EUR/ 100 kg/net	F	
0207 32 19	– – – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 EUR/ 100 kg/net	F	
	– – – Of geese			
0207 32 51	– – – – Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	45,1 EUR/ 100 kg/net	F	
0207 32 59	– – – – Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 EUR/ 100 kg/net	F	
0207 32 90	– – – Of guinea fowls	49,3 EUR/ 100 kg/net	F	
0207 33	– – Not cut in pieces, frozen			
	– – – Of ducks			
0207 33 11	– – – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 EUR/ 100 kg/net	F	
0207 33 19	– – – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 EUR/ 100 kg/net	F	
	– – – Of geese			
0207 33 51	– – – – Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	45,1 EUR/ 100 kg/net	F	
0207 33 59	– – – – Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 EUR/ 100 kg/net	F	
0207 33 90	– – – Of guinea fowls	49,3 EUR/ 100 kg/net	F	

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CN 2007	Description	Base rate	Category	Comments
0207 34	– – Fatty livers, fresh or chilled			
0207 34 10	– – – Of geese	Free	A	
0207 34 90	– – – Of ducks	Free	A	
0207 35	– – Other, fresh or chilled			
	– – – Cuts			
	– – – – Boneless			
0207 35 11	– – – – – Of geese	110,5 EUR/ 100 kg/net	F	
0207 35 15	– – – – – Of ducks or guinea fowls	128,3 EUR/ 100 kg/net	F	
	– – – – With bone in			
	– – – – – Halves or quarters			
0207 35 21	– – – – – – Of ducks	56,4 EUR/ 100 kg/net	F	
0207 35 23	– – – – – – Of geese	52,9 EUR/ 100 kg/net	F	
0207 35 25	– – – – – – Of guinea fowls	54,2 EUR/ 100 kg/net	F	
0207 35 31	– – – – – Whole wings, with or without tips	26,9 EUR/ 100 kg/net	F	
0207 35 41	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/ 100 kg/net	F	
	– – – – – Breasts and cuts thereof			
0207 35 51	– – – – – – Of geese	86,5 EUR/ 100 kg/net	F	
0207 35 53	– – – – – – Of ducks or guinea fowls	115,5 EUR/ 100 kg/net	F	
	– – – – – Legs and cuts thereof			
0207 35 61	– – – – – – Of geese	69,7 EUR/ 100 kg/net	F	
0207 35 63	– – – – – – Of ducks or guinea fowls	46,3 EUR/ 100 kg/net	F	
0207 35 71	– – – – – Goose or duck paletots	66 EUR/100 kg/ net	F	
0207 35 79	– – – – – Other	123,2 EUR/ 100 kg/net	F	
	– – – Offal			

▼B

CN 2007	Description	Base rate	Category	Comments
0207 35 91	– – – – Livers, other than fatty livers	6,4	B	
0207 35 99	– – – – Other	18,7 EUR/ 100 kg/net	F	
0207 36	– – Other, frozen			
	– – – Cuts			
	– – – – Boneless			
0207 36 11	– – – – – Of geese	110,5 EUR/ 100 kg/net	F	
0207 36 15	– – – – – Of ducks or guinea fowls	128,3 EUR/ 100 kg/net	F	
	– – – – With bone in			
	– – – – – Halves or quarters			
0207 36 21	– – – – – – Of ducks	56,4 EUR/ 100 kg/net	F	
0207 36 23	– – – – – – Of geese	52,9 EUR/ 100 kg/net	F	
0207 36 25	– – – – – – Of guinea fowls	54,2 EUR/ 100 kg/net	F	
0207 36 31	– – – – – Whole wings, with or without tips	26,9 EUR/ 100 kg/net	F	
0207 36 41	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/ 100 kg/net	F	
	– – – – – Breasts and cuts thereof			
0207 36 51	– – – – – – Of geese	86,5 EUR/ 100 kg/net	F	
0207 36 53	– – – – – – Of ducks or guinea fowls	115,5 EUR/ 100 kg/net	F	
	– – – – – Legs and cuts thereof			
0207 36 61	– – – – – – Of geese	69,7 EUR/ 100 kg/net	F	
0207 36 63	– – – – – – Of ducks or guinea fowls	46,3 EUR/ 100 kg/net	F	
0207 36 71	– – – – – Goose or duck paletots	66 EUR/100 kg/ net	F	
0207 36 79	– – – – – Other	123,2 EUR/ 100 kg/net	F	
	– – – Offal			
	– – – – Livers			

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CN 2007	Description	Base rate	Category	Comments
0207 36 81	– – – – – Fatty livers of geese	Free	A	
0207 36 85	– – – – – Fatty livers of ducks	Free	A	
0207 36 89	– – – – – Other	6,4	A	
0207 36 90	– – – – Other	18,7 EUR/ 100 kg/net	F	
0208	Other meat and edible meat offal, fresh, chilled or frozen			
0208 10	– Of rabbits or hares			
	– – Of domestic rabbits			
0208 10 11	– – – Fresh or chilled	6,4	A	
0208 10 19	– – – Frozen	6,4	A	
0208 10 90	– – Other	Free	A	
0208 30 00	– Of primates	9	A	
0208 40	– Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)			
0208 40 10	– – Whale meat	6,4	A	
0208 40 90	– – Other	9	A	
0208 50 00	– Of reptiles (including snakes and turtles)	9	A	
0208 90	– Other			
0208 90 10	– – Of domestic pigeons	6,4	A	
	– – Of game, other than of rabbits or hares			
0208 90 20	– – – Of quails	Free	A	
0208 90 40	– – – Other	Free	A	
0208 90 55	– – Seal meat	6,4	A	
0208 90 60	– – Of reindeer	9	A	
0208 90 70	– – Frogs' legs	6,4	A	
0208 90 95	– – Other	9	A	
0209 00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked			
	– Subcutaneous pig fat			

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CN 2007	Description	Base rate	Category	Comments
0209 00 11	– – Fresh, chilled, frozen, salted or in brine	21,4 EUR/ 100 kg/net	D	
0209 00 19	– – Dried or smoked	23,6 EUR/ 100 kg/net	D	
0209 00 30	– Pig fat, other than that of subheading 0209 00 11 or 0209 00 19	12,9 EUR/ 100 kg/net	D	
0209 00 90	– Poultry fat	41,5 EUR/ 100 kg/net	D	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal			
	– Meat of swine			
0210 11	– – Hams, shoulders and cuts thereof, with bone in			
	– – – Of domestic swine			
	– – – – Salted or in brine			
0210 11 11	– – – – – Hams and cuts thereof	77,8 EUR/ 100 kg/net	D	
0210 11 19	– – – – – Shoulders and cuts thereof	60,1 EUR/ 100 kg/net	D	
	– – – – Dried or smoked			
0210 11 31	– – – – – Hams and cuts thereof	151,2 EUR/ 100 kg/net	D	
0210 11 39	– – – – – Shoulders and cuts thereof	119 EUR/ 100 kg/net	D	
0210 11 90	– – – Other	15,4	C	
0210 12	– – – – Bellies (streaky) and cuts thereof			
	– – – Of domestic swine			
0210 12 11	– – – – Salted or in brine	46,7 EUR/ 100 kg/net	D	
0210 12 19	– – – – Dried or smoked	77,8 EUR/ 100 kg/net	D	
0210 12 90	– – – Other	15,4	C	
0210 19	– – Other			
	– – – Of domestic swine			
	– – – – Salted or in brine			
0210 19 10	– – – – – Bacon sides or spencers	68,7 EUR/ 100 kg/net	D	

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CN 2007	Description	Base rate	Category	Comments
0210 19 20	– – – – – Three-quarter sides or middles	75,1 EUR/ 100 kg/net	D	
0210 19 30	– – – – – Fore-ends and cuts thereof	60,1 EUR/ 100 kg/net	D	
0210 19 40	– – – – – Loins and cuts thereof	86,9 EUR/ 100 kg/net	D	
0210 19 50	– – – – – Other	86,9 EUR/ 100 kg/net	D	
	– – – – Dried or smoked			
0210 19 60	– – – – – Fore-ends and cuts thereof	119 EUR/ 100 kg/net	D	
0210 19 70	– – – – – Loins and cuts thereof	149,6 EUR/ 100 kg/net	D	
	– – – – – Other			
0210 19 81	– – – – – – Boneless	151,2 EUR/ 100 kg/net	D	
0210 19 89	– – – – – – Other	151,2 EUR/ 100 kg/net	D	
0210 19 90	– – – Other	15,4	C	
0210 20	– Meat of bovine animals			
0210 20 10	– – With bone in	15,4 + 265,2 EUR/ 100 kg/net	F	
0210 20 90	– – Boneless	15,4 + 303,4 EUR/ 100 kg/net	F	
	– Other, including edible flours and meals of meat or meat offal			
0210 91 00	– – Of primates	15,4	C	
0210 92 00	– Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15,4	C	
0210 93 00	– – Of reptiles (including snakes and turtles)	15,4	C	
0210 99	– – Other			
	– – – Meat			
0210 99 10	– – – – Of horses, salted, in brine or dried	6,4	A	
	– – – – Of sheep and goats			

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CN 2007	Description	Base rate	Category	Comments
0210 99 21	– – – – – With bone in	222,7 EUR/ 100 kg/net	F	
0210 99 29	– – – – – Boneless	311,8 EUR/ 100 kg/net	F	
0210 99 31	– – – – Of reindeer	15,4	C	
0210 99 39	– – – – Other	130,0 EUR/ 100 kg/net	F	
	– – – Offal			
	– – – – Of domestic swine			
0210 99 41	– – – – – Livers	64,9 EUR/ 100 kg/net	D	
0210 99 49	– – – – – Other	47,2 EUR/ 100 kg/net	D	
	– – – – Of bovine animals			
0210 99 51	– – – – – Thick skirt and thin skirt	15,4 + 303,4 EUR/ 100 kg/net	D	
0210 99 59	– – – – – Other	12,8	A	
0210 99 60	– – – – Of sheep and goats	15,4	A	
	– – – – Other			
	– – – – – Poultry liver			
0210 99 71	– – – – – – Fatty livers of geese or ducks, salted or in brine	Free	A	
0210 99 79	– – – – – – Other	6,4	B	
0210 99 80	– – – – – Other	15,4	A	
0210 99 90	– – – Edible flours and meals of meat or meat offal	15,4 + 303,4 EUR/ 100 kg/net	D	
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES			
0301	Live fish			
0301 10	– Ornamental fish			
0301 10 10	– – Freshwater fish	Free	A	
0301 10 90	– – Saltwater fish	7,5	A	
	– Other live fish			
0301 91	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			

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CN 2007	Description	Base rate	Category	Comments
0301 91 10	– – – Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	8	A	
0301 91 90	– – – Other	12	A	
0301 92 00	– – Eels (*Anguilla* spp.)	Free	A	
0301 93 00	– – Carp	8	A	
0301 94 00	– – Bluefin tunas (*Thunnus thynnus*)	16	A	
0301 95 00	– – Southern bluefin tunas (*Thunnus maccoyii*)	16	A	
0301 99	– – Other			
	– – – Freshwater fish			
0301 99 11	– – – – Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A	
0301 99 19	– – – – Other	8	A	
0301 99 80	– – – Saltwater fish	16	A	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304			
	– Salmonidae, excluding livers and roes			
0302 11	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			
0302 11 10	– – – Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	8	A	
0302 11 20	– – – Of the species *Oncorhynchus mykiss*, with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	A	
0302 11 80	– – – Other	12	A	

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CN 2007	Description	Base rate	Category	Comments
0302 12 00	– – Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A	
0302 19 00	– – Other	8	A	
	– Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes			
0302 21	– – Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)			
0302 21 10	– – – Lesser or Greenland halibut (*Reinhardtius hippoglossoides*)	8	A	
0302 21 30	– – – Atlantic halibut (*Hippoglossus hippoglossus*)	8	A	
0302 21 90	– – – Pacific halibut (*Hippoglossus stenolepis*)	15	A	
0302 22 00	– – Plaice (*Pleuronectes platessa*)	7,5	A	
0302 23 00	– – Sole (*Solea* spp.)	15	A	
0302 29	– – Other			
0302 29 10	– – – Megrim (*Lepidorhombus* spp.)	15	A	
0302 29 90	– – – Other	15	A	
	– Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding livers and roes			
0302 31	– – Albacore or longfinned tunas (*Thunnus alalunga*)			
0302 31 10	– – – For the industrial manufacture of products of heading 1604	0	A	
0302 31 90	– – – Other	22	A	
0302 32	– – Yellowfin tunas (*Thunnus albacares*)			
0302 32 10	– – – For the industrial manufacture of products of heading 1604	0	A	
0302 32 90	– – – Other	22	A	
0302 33	– – Skipjack or stripe-bellied bonito			
0302 33 10	– – – For the industrial manufacture of products of heading 1604	0	A	
0302 33 90	– – – Other	22	A	

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CN 2007	Description	Base rate	Category	Comments
0302 34	– – Bigeye tunas (*Thunnus obesus*)			
0302 34 10	– – – For the industrial manufacture of products of heading 1604	0	A	
0302 34 90	– – – Other	22	A	
0302 35	– – Bluefin tunas (*Thunnus thynnus*)			
0302 35 10	– – – For the industrial manufacture of products of heading 1604	0	A	
0302 35 90	– – – Other	22	A	
0302 36	– – Southern bluefin tunas (*Thunnus maccoyii*)			
0302 36 10	– – – For the industrial manufacture of products of heading 1604	0	A	
0302 36 90	– – – Other	22	A	
0302 39	– – Other			
0302 39 10	– – – For the industrial manufacture of products of heading 1604	0	A	
0302 39 90	– – – Other	22	A	
0302 40 00	– Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes	15	A	
0302 50	– Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes			
0302 50 10	– – Of the species *Gadus morhua*	12	A	
0302 50 90	– – Other	12	A	
	– Other fish, excluding livers and roes			
0302 61	– – Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)			
0302 61 10	– – – Sardines of the species *Sardina pilchardus*	23	A	
0302 61 30	– – – Sardines of the genus *Sardinops*; sardinella (*Sardinella* spp.)	15	A	
0302 61 80	– – – Brisling or sprats (*Sprattus sprattus*)	13	A	
0302 62 00	– – Haddock (*Melanogrammus aeglefinus*)	7,5	A	
0302 63 00	– – Coalfish (*Pollachius virens*)	7,5	A	
0302 64 00	– – Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	20	A	
0302 65	– – Dogfish and other sharks			
0302 65 20	– – – Dogfish of the species *Squalus acanthias*	6	A	

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CN 2007	Description	Base rate	Category	Comments
0302 65 50	– – – Dogfish of the species *Scyliorhinus* spp.	6	A	
0302 65 90	– – – Other	8	A	
0302 66 00	– – Eels (*Anguilla* spp.)	Free	A	
0302 67 00	– – Swordfish (*Xiphias gladius*)	15	A	
0302 68 00	– – Toothfish (*Dissostichus* spp.)	15	A	
0302 69	– – Other			
	– – – Freshwater fish			
0302 69 11	– – – – Carp	8	A	
0302 69 19	– – – – Other	8	A	
	– – – Saltwater fish			
	– – – – Fish of the genus *Euthynnus*, other than the skipjack or stripe-bellied bonitos (*Euthynnus (Katsuwonus) pelamis*) mentioned in subheading 0302 33			
0302 69 21	– – – – – For the industrial manufacture of products of heading 1604	0	A	
0302 69 25	– – – – – Other	22	A	
	– – – – Redfish (*Sebastes* spp.)			
0302 69 31	– – – – – Of the species *Sebastes marinus*	7,5	A	
0302 69 33	– – – – – Other	7,5	A	
0302 69 35	– – – – Fish of the species *Boreogadus saida*	12	A	
0302 69 41	– – – – Whiting (*Merlangius merlangus*)	7,5	A	
0302 69 45	– – – – Ling (*Molva* spp.)	7,5	A	
0302 69 51	– – – – Alaska pollack (*Theragra chalcogramma*) and pollack (*Pollachius pollachius*)	7,5	A	
0302 69 55	– – – – Anchovies (*Engraulis* spp.)	15	A	
0302 69 61	– – – – Sea bream (*Dentex dentex* and *Pagellus* spp.)	15	A	
	– – – – Hake (*Merluccius* spp., *Urophycis* spp.)			
	– – – – – Hake of the genus *Merluccius*			
0302 69 66	– – – – – – Cape hake (shallow-water hake) (*Merluccius capensis*) and deepwater hake (deepwater Cape hake) (*Merluccius paradoxus*)	15	A	
0302 69 67	– – – – – – Southern hake (*Merluccius australis*)	15	A	

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CN 2007	Description	Base rate	Category	Comments
0302 69 68	– – – – – – Other	15	A	
0302 69 69	– – – – – Hake of the genus *Urophycis*	15	A	
0302 69 75	– – – – Ray's bream (*Brama* spp.)	15	A	
0302 69 81	– – – – Monkfish (*Lophius* spp.)	15	A	
0302 69 85	– – – – Blue whiting (*Micromesistius poutassou* or *Gadus poutassou*)	7,5	A	
0302 69 86	– – – – Southern blue whiting (*Micromesistius australis*)	7,5	A	
0302 69 91	– – – – Horse mackerel (*scad*) (*Caranx trachurus, Trachurus trachurus*)	15	A	
0302 69 92	– – – – Pink cusk-eel (*Genypterus blacodes*)	7,5	A	
0302 69 94	– – – – Sea bass (*Dicentrarchus labrax*)	15	A	
0302 69 95	– – – – Gilt-head seabreams (*Sparus aurata*)	15	A	
0302 69 99	– – – – Other	15	A	
0302 70 00	– Livers and roes	10	A	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304			
	– Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes			
0303 11 00	– – Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	2	A	
0303 19 00	– – Other	2	A	
	– Other salmonidae, excluding livers and roes			
0303 21	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)			
0303 21 10	– – – Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	9	A	
0303 21 20	– – – Of the species *Oncorhynchus mykiss*, with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	A	
0303 21 80	– – – Other	12	A	

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CN 2007	Description	Base rate	Category	Comments
0303 22 00	– – Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A	
0303 29 00	– – Other	9	A	
	– Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes			
0303 31	– – Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)			
0303 31 10	– – – Lesser or Greenland halibut (*Reinhardtius hippoglossoides*)	7,5	A	
0303 31 30	– – – Atlantic halibut (*Hippoglossus hippoglossus*)	7,5	A	
0303 31 90	– – – Pacific halibut (*Hippoglossus stenolepis*)	15	A	
0303 32 00	– – Plaice (*Pleuronectes platessa*)	15	A	
0303 33 00	– – Sole (*Solea* spp.)	7,5	A	
0303 39	– – Other			
0303 39 10	– – – Flounder (*Platichthys flesus*)	7,5	A	
0303 39 30	– – – Fish of the genus *Rhombosolea*	7,5	A	
0303 39 70	– – – Other	15	A	
	– Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding livers and roes			
0303 41	– – Albacore or longfinned tunas (*Thunnus alalunga*)			
	– – – For the industrial manufacture of products of heading 1604			
0303 41 11	– – – – Whole	0	A	
0303 41 13	– – – – Gilled and gutted	0	A	
0303 41 19	– – – – Other (for example, 'heads off')	0	A	
0303 41 90	– – – Other	22	A	
0303 42	– – Yellowfin tunas (*Thunnus albacares*)			
	– – – For the industrial manufacture of products of heading 1604			
	– – – – Whole			
0303 42 12	– – – – – Weighing more than 10 kg each	0	A	
0303 42 18	– – – – – Other	0	A	
	– – – – Gilled and gutted			
0303 42 32	– – – – – Weighing more than 10 kg each	0	A	

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CN 2007	Description	Base rate	Category	Comments
0303 42 38	– – – – – Other	0	A	
	– – – – Other (for example, 'heads off')			
0303 42 52	– – – – – Weighing more than 10 kg each	0	A	
0303 42 58	– – – – – Other	0	A	
0303 42 90	– – – Other	22	A	
0303 43	– – Skipjack or stripe-bellied bonito			
	– – – For the industrial manufacture of products of heading 1604			
0303 43 11	– – – – Whole	0	A	
0303 43 13	– – – – Gilled and gutted	0	A	
0303 43 19	– – – – Other (for example, 'heads off')	0	A	
0303 43 90	– – – Other	22	A	
0303 44	– – Bigeye tunas (*Thunnus obesus*)			
	– – – For the industrial manufacture of products of heading 1604			
0303 44 11	– – – – Whole	0	A	
0303 44 13	– – – – Gilled and gutted	0	A	
0303 44 19	– – – – Other (for example, 'heads off')	0	A	
0303 44 90	– – – Other	22	A	
0303 45	– – Bluefin tunas (*Thunnus thynnus*)			
	– – – For the industrial manufacture of products of heading 1604			
0303 45 11	– – – – Whole	0	A	
0303 45 13	– – – – Gilled and gutted	0	A	
0303 45 19	– – – – Other (for example, 'heads off')	0	A	
0303 45 90	– – – Other	22	A	
0303 46	– – Southern bluefin tunas (*Thunnus maccoyii*)			
	– – – For the industrial manufacture of products of heading 1604			
0303 46 11	– – – – Whole	0	A	
0303 46 13	– – – – Gilled and gutted	0	A	
0303 46 19	– – – – Other (for example, 'heads off')	0	A	
0303 46 90	– – – Other	22	A	

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CN 2007	Description	Base rate	Category	Comments
0303 49	– – Other			
	– – – For the industrial manufacture of products of heading 1604			
0303 49 31	– – – – Whole	0	A	
0303 49 33	– – – – Gilled and gutted	0	A	
0303 49 39	– – – – Other (for example, 'heads off')	0	A	
0303 49 80	– – – Other	22	A	
	– Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes			
0303 51 00	– – Herrings (*Clupea harengus, Clupea pallasii*)	15	A	
0303 52	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)			
0303 52 10	– – – Of the species *Gadus morhua*	12	A	
0303 52 30	– – – Of the species *Gadus ogac*	12	A	
0303 52 90	– – – Of the species *Gadus macrocephalus*	12	A	
	– Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus* spp.), excluding livers and roes			
0303 61 00	– – Swordfish (*Xiphias gladius*)	7,5	A	
0303 62 00	– – Toothfish (*Dissostichus* spp.)	15	A	
	– Other fish, excluding livers and roes			
0303 71	– – Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)			
0303 71 10	– – – Sardines of the species *Sardina pilchardus*	23	A	

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CN 2007	Description	Base rate	Category	Comments
0303 71 30	– – – Sardines of the genus *Sardinops*; sardinella (*Sardinella* spp.)	15	A	
0303 71 80	– – – Brisling or sprats (*Sprattus sprattus*)	13	A	
0303 72 00	– – Haddock (*Melanogrammus aeglefinus*)	7,5	A	
0303 73 00	– – Coalfish (*Pollachius virens*)	7,5	A	
0303 74	– – Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)			
0303 74 30	– – – Of the species *Scomber scombrus* or *Scomber japonicus*	20	A	
0303 74 90	– – – Of the species *Scomber australasicus*	15	A	
0303 75	– – Dogfish and other sharks			
0303 75 20	– – – Dogfish of the species *Squalus acanthias*	6	A	
0303 75 50	– – – Dogfish of the species *Scyliorhinus* spp.	6	A	
0303 75 90	– – – Other	8	A	
0303 76 00	– – Eels (*Anguilla* spp.)	Free	A	
0303 77 00	– – Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	15	A	
0303 78	– – Hake (*Merluccius* spp., *Urophycis* spp.)			
	– – – Hake of the genus *Merluccius*			
0303 78 11	– – – – Cape hake (shallow-water hake) (*Merluccius capensis*) and deepwater hake (deepwater Cape hake) (*Merluccius paradoxus*)	15	A	
0303 78 12	– – – – Argentine hake (Southwest Atlantic hake) (*Merluccius hubbsi*)	15	A	
0303 78 13	– – – – Southern hake (*Merluccius australis*)	15	A	
0303 78 19	– – – – Other	15	A	
0303 78 90	– – – Hake of the genus *Urophycis*	15	A	
0303 79	– – Other			
	– – – Freshwater fish			
0303 79 11	– – – – Carp	8	A	

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CN 2007	Description	Base rate	Category	Comments
0303 79 19	– – – – Other	8	A	
	– – – Saltwater fish			
	– – – – Fish of the genus *Euthynnus*, other than the skipjack or stripe-bellied bonitos (*Euthynnus* (*Katsuwonus*) *pelamis*) mentioned in subheading 0303 43			
	– – – – – For the industrial manufacture of products of heading 1604			
0303 79 21	– – – – – – Whole	0	A	
0303 79 23	– – – – – – Gilled and gutted	0	A	
0303 79 29	– – – – – – Other (for example, 'heads off')	0	A	
0303 79 31	– – – – – Other	22	A	
	– – – – Redfish (*Sebastes* spp.)			
0303 79 35	– – – – – Of the species *Sebastes marinus*	7,5	A	
0303 79 37	– – – – – Other	7,5	A	
0303 79 41	– – – – Fish of the species *Boreogadus saida*	12	A	
0303 79 45	– – – – Whiting (*Merlangius merlangus*)	7,5	A	
0303 79 51	– – – – Ling (*Molva* spp.)	7,5	A	
0303 79 55	– – – – Alaska pollack (*Theragra chalcogramma*) and pollack (*Pollachius pollachius*)	15	A	
0303 79 58	– – – – Fish of the species *Orcynopsis unicolor*	10	A	
0303 79 65	– – – – Anchovies (*Engraulis* spp.)	15	A	
0303 79 71	– – – – Sea bream (*Dentex dentex* and *Pagellus* spp.)	15	A	
0303 79 75	– – – – Ray's bream (*Brama* spp.)	15	A	
0303 79 81	– – – – Monkfish (*Lophius* spp.)	15	A	
0303 79 83	– – – – Blue whiting (*Micromesistius poutassou* or *Gadus poutassou*)	7,5	A	
0303 79 85	– – – – Southern blue whiting (*Micromesistius australis*)	7,5	A	
0303 79 91	– – – – Horse mackerel (scad) (*Caranx trachurus, Trachurus trachurus*)	15	A	
0303 79 92	– – – – Blue grenadier (*Macruronus novaezelandiae*)	7,5	A	

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CN 2007	Description	Base rate	Category	Comments
0303 79 93	– – – – Pink cusk-eel (*Genypterus blacodes*)	7,5	A	
0303 79 94	– – – – Fish of the species *Pelotreis flavilatus* or *Peltorhamphus novaezelandiae*	7,5	A	
0303 79 98	– – – – Other	15	A	
0303 80	– Livers and roes			
0303 80 10	– – Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	Free	A	
0303 80 90	– – Other	10	A	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen			
	– Fresh or chilled			
0304 11	– – Swordfish (*Xiphias gladius*)			
0304 11 10	– – – Fillets	18	A	
0304 11 90	– – – Other fish meat (whether or not minced)	15	A	
0304 12	– – Toothfish (*Dissostichus* spp.)			
0304 12 10	– – – Fillets	18	A	
0304 12 90	– – – Other fish meat (whether or not minced)	15	A	
0304 19	– – Other			
	– – – Fillets			
	– – – – Of freshwater fish			
0304 19 13	– – – – – Of Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A	
	– – – – – Of trout of the species *Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita* and *Oncorhynchus gilae*			
0304 19 15	– – – – – – Of the species *Oncorhynchus mykiss* weighing more than 400 g each	12	A	
0304 19 17	– – – – – – Other	12	A	
0304 19 19	– – – – – Of other freshwater fish	9	A	
	– – – – Other			

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CN 2007	Description	Base rate	Category	Comments
0304 19 31	– – – – – Of cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) and of fish of the species *Boreogadus saida*	18	A	
0304 19 33	– – – – – Of coalfish (*Pollachius virens*)	18	A	
0304 19 35	– – – – – Of redfish (*Sebastes* spp.)	18	A	
0304 19 39	– – – – – Other	18	A	
	– – – Other fish meat (whether or not minced)			
0304 19 91	– – – – Of freshwater fish	8	A	
	– – – – Other			
0304 19 97	– – – – – Flaps of herring	15	A	
0304 19 99	– – – – – Other	15	A	
	– Frozen fillets			
0304 21 00	– – Swordfish (*Xiphias gladius*)	7,5	A	
0304 22 00	– – Toothfish (*Dissostichus* spp.)	15	A	
0304 29	– – Other			
	– – – Of freshwater fish			
0304 29 13	– – – – Of Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A	
	– – – – Of trout of the species *Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita* and *Oncorhynchus gilae*			
0304 29 15	– – – – – Of the species *Oncorhynchus mykiss* weighing more than 400 g each	12	A	
0304 29 17	– – – – – Other	12	A	
0304 29 19	– – – – Of other freshwater fish	9	A	
	– – – Other			
	– – – – Of cod (*Gadus morhua, Gadus macrocephalus, Gadus ogac*) and of fish of the species *Boreogadus saida*			
0304 29 21	– – – – – Of cod of the species *Gadus macrocephalus*	7,5	A	
0304 29 29	– – – – – Other	7,5	A	
0304 29 31	– – – – Of coalfish (*Pollachius virens*)	7,5	A	
0304 29 33	– – – – Of haddock (*Melanogrammus aeglefinus*)	7,5	A	
	– – – – Of redfish (*Sebastes* spp.)			

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CN 2007	Description	Base rate	Category	Comments
0304 29 35	– – – – – Of the species *Sebastes marinus*	7,5	A	
0304 29 39	– – – – – Other	7,5	A	
0304 29 41	– – – – Of whiting (*Merlangius merlangus*)	7,5	A	
0304 29 43	– – – – Of ling (*Molva* spp.)	7,5	A	
0304 29 45	– – – – Of tuna (of the genus *Thunnus*) and of fish of the genus *Euthynnus*	18	A	
	– – – – Of mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*) and of fish of the species *Orcynopsis unicolor*			
0304 29 51	– – – – – Of mackerel of the species *Scomber australasicus*	15	A	
0304 29 53	– – – – – Other	15	A	
	– – – – Of hake (*Merluccius* spp., *Urophycis* spp.)			
	– – – – – Of hake of the genus *Merluccius*			
0304 29 55	– – – – – – Of Cape hake (shallow-water hake) (*Merluccius capensis*) and of deepwater hake (deepwater Cape hake) (*Merluccius paradoxus*)	7,5	A	
0304 29 56	– – – – – – Of argentine hake (Southwest Atlantic hake) (*Merluccius hubbsi*)	7,5	A	
0304 29 58	– – – – – – Other	6,1	A	
0304 29 59	– – – – – Of hake of the genus *Urophycis*	7,5	A	
	– – – – Of dogfish and other sharks			
0304 29 61	– – – – – Of dogfish (*Squalus acanthias* and *Scyliorhinus* spp.)	7,5	A	
0304 29 69	– – – – – Of other sharks	7,5	A	
0304 29 71	– – – – Of plaice (*Pleuronectes platessa*)	7,5	A	
0304 29 73	– – – – Of flounder (*Platichthys flesus*)	7,5	A	
0304 29 75	– – – – Of herring (*Clupea harengus, Clupea pallasii*)	15	A	
0304 29 79	– – – – Of megrim (*Lepidorhombus* spp.)	15	A	
0304 29 83	– – – – Of monkfish (*Lophius* spp.)	15	A	
0304 29 85	– – – – Of Alaska pollack (*Theragra chalcogramma*)	13,7	A	
0304 29 91	– – – – Of blue grenadier (*Macruronus novaezelandiae*)	7,5	A	
0304 29 99	– – – – Other	15	A	
	– Other			
0304 91 00	– – Swordfish (*Xiphias gladius*)	7,5	A	

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CN 2007	Description	Base rate	Category	Comments
0304 92 00	– – Toothfish (*Dissostichus* spp.)	7,5	A	
0304 99	– – Other			
0304 99 10	– – – Surimi	14,2	A	
	– – – Other			
0304 99 21	– – – – Of freshwater fish	8	A	
	– – – – Other			
0304 99 23	– – – – – Of herring (*Clupea harengus, Clupea pallasii*)	15	A	
0304 99 29	– – – – – Of redfish (*Sebastes* spp.)	8	A	
	– – – – – Of cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) and of fish of the species *Boreogadus saida*			
0304 99 31	– – – – – – Of cod of the species *Gadus macrocephalus*	7,5	A	
0304 99 33	– – – – – – Of cod of the species *Gadus morhua*	7,5	A	
0304 99 39	– – – – – – Other	7,5	A	
0304 99 41	– – – – – Of coalfish (*Pollachius virens*)	7,5	A	
0304 99 45	– – – – – Of haddock (*Melanogrammus aeglefinus*)	7,5	A	
0304 99 51	– – – – – Of hake (*Merluccius* spp., *Urophycis* spp.)	7,5	A	
0304 99 55	– – – – Of megrim (*Lepidorhombus* spp.)	15	A	
0304 99 61	– – – – – Of Ray's bream (*Brama* spp.)	15	A	
0304 99 65	– – – – – Of monkfish (*Lophius* spp.)	7,5	A	
0304 99 71	– – – – – Of blue whiting (*Micromesistius poutassou* or *Gadus poutassou*)	7,5	A	
0304 99 75	– – – – – Of Alaska pollack (*Theragra chalcogramma*)	7,5	A	
0304 99 99	– – – – – Other	7,5	A	
0305	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	13	A	
0305 20 00	– Livers and roes of fish, dried, smoked, salted or in brine	11	A	

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CN 2007	Description	Base rate	Category	Comments
0305 30	– Fish fillets, dried, salted or in brine, but not smoked			
	– – Of cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) and of fish of the species *Boreogadus saida*			
0305 30 11	– – – Of cod of the species *Gadus macrocephalus*	16	A	
0305 30 19	– – – Other	20	A	
0305 30 30	– – – – Of Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*), and Danube salmon (*Hucho hucho*), salted or in brine	15	A	
0305 30 50	– – Of lesser or Greenland halibut (*Reinhardtius hippoglossoides*), salted or in brine	15	A	
0305 30 90	– – Other	16	A	
	– Smoked fish, including fillets			
0305 41 00	– – Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	13	A	
0305 42 00	– – Herrings (*Clupea harengus, Clupea pallasii*)	10	A	
0305 49	– – Other			
0305 49 10	– – – Lesser or Greenland halibut (*Reinhardtius hippoglossoides*)	15	A	
0305 49 20	– – – Atlantic halibut (*Hippoglossus hippoglossus*)	16	A	
0305 49 30	– – – Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	14	A	
0305 49 45	– – – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	14	A	
0305 49 50	– – – Eels (*Anguilla* spp.)	14	A	
0305 49 80	– – – Other	14	A	
	– Dried fish, whether or not salted but not smoked			
0305 51	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)			
0305 51 10	– – – Dried, unsalted	13	A	
0305 51 90	– – – Dried, salted	13	A	

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CN 2007	Description	Base rate	Category	Comments
0305 59	– – Other			
	– – – Fish of the species *Boreogadus saida*			
0305 59 11	– – – – Dried, unsalted	13	A	
0305 59 19	– – – – Dried, salted	13	A	
0305 59 30	– – – Herrings (*Clupea harengus, Clupea pallasii*)	12	A	
0305 59 50	– – – Anchovies (*Engraulis* spp.)	10	A	
0305 59 70	– – – Atlantic halibut (*Hippoglossus hippoglossus*)	15	A	
0305 59 80	– – – Other	12	A	
	– Fish, salted but not dried or smoked and fish in brine			
0305 61 00	– – Herrings (*Clupea harengus, Clupea pallasii*)	12	A	
0305 62 00	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	13	A	
0305 63 00	– – Anchovies (*Engraulis* spp.)	10	A	
0305 69	– – Other			
0305 69 10	– – – Fish of the species *Boreogadus saida*	13	A	
0305 69 30	– – – Atlantic halibut (*Hippoglossus hippoglossus*)	15	A	
0305 69 50	– – – Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	11	A	
0305 69 80	– – – Other	12	A	
0306	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			
	– Frozen			
0306 11	– – Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)			
0306 11 10	– – – Crawfish tails	12,5	A	
0306 11 90	– – – Other	12,5	A	
0306 12	– – Lobsters (*Homarus* spp.)			
0306 12 10	– – – Whole	6	A	
0306 12 90	– – – Other	16	A	

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CN 2007	Description	Base rate	Category	Comments
0306 13	– – Shrimps and prawns			
0306 13 10	– – – Of the family *Pandalidae*	12	A	
0306 13 30	– – – Shrimps of the genus *Crangon*	18	A	
0306 13 40	– – – Deepwater rose shrimps (*Parapenaeus longirostris*)	12	A	
0306 13 50	– – – Shrimps of the genus *Penaeus*	12	A	
0306 13 80	– – – Other	12	A	
0306 14	– – Crabs			
0306 14 10	– – – Crabs of the species *Paralithodes camchaticus, Chionoecetes* spp. and *Callinectes sapidus*	7,5	A	
0306 14 30	– – – Crabs of the species *Cancer pagurus*	7,5	A	
0306 14 90	– – – Other	7,5	A	
0306 19	– – Other, including flours, meals and pellets of crustaceans, fit for human consumption			
0306 19 10	– – – Freshwater crayfish	7,5	A	
0306 19 30	– – – Norway lobsters (*Nephrops norvegicus*)	12	A	
0306 19 90	– – – Other	12	A	
	– Not frozen			
0306 21 00	– – Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	12,5	A	
0306 22	– – Lobsters (*Homarus* spp.)			
0306 22 10	– – – Live	8	A	
	– – – Other			
0306 22 91	– – – – Whole	8	A	
0306 22 99	– – – – Other	10	A	
0306 23	– – Shrimps and prawns			
0306 23 10	– – – Of the family *Pandalidae*	12	A	
	– – – Shrimps of the genus *Crangon*			
0306 23 31	– – – – Fresh, chilled or cooked by steaming or by boiling in water	18	A	
0306 23 39	– – – – Other	18	A	
0306 23 90	– – – Other	12	A	

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CN 2007	Description	Base rate	Category	Comments
0306 24	– – Crabs			
0306 24 30	– – – Crabs of the species *Cancer pagurus*	7,5	A	
0306 24 80	– – – Other	7,5	A	
0306 29	– – Other, including flours, meals and pellets of crustaceans, fit for human consumption			
0306 29 10	– – – Freshwater crayfish	7,5	A	
0306 29 30	– – – Norway lobsters (*Nephrops norvegicus*)	12	A	
0306 29 90	– – – Other	12	A	
0307	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			
0307 10	– Oysters			
0307 10 10	– – Flat oysters (of the genus *Ostrea*), live and weighing (shell included) not more than 40 g each	Free	A	
0307 10 90	– – Other	9	A	
	– Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*			
0307 21 00	– – Live, fresh or chilled	8	A	
0307 29	– – Other			
0307 29 10	– – – Coquilles St Jacques (*Pecten maximus*), frozen	8	A	
0307 29 90	– – – Other	8	A	
	– Mussels (*Mytilus* spp., *Perna* spp.)			
0307 31	– – Live, fresh or chilled			
0307 31 10	– – – *Mytilus* spp.	10	A	
0307 31 90	– – – *Perna* spp.	8	A	
0307 39	– – Other			
0307 39 10	– – – *Mytilus* spp.	10	A	
0307 39 90	– – – *Perna* spp.	8	A	
	– Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola* spp.) and squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.)			

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CN 2007	Description	Base rate	Category	Comments
0307 41	– – Live, fresh or chilled			
0307 41 10	– – – Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola* spp.)	8	A	
	– – – Squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.)			
0307 41 91	– – – – *Loligo* spp., *Ommastrephes sagittatus*	6	A	
0307 41 99	– – – – Other	8	A	
0307 49	– – Other			
	– – – Frozen			
	– – – – Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola* spp.)			
	– – – – – Of the genus *Sepiola*			
0307 49 01	– – – – – – Lesser cuttle fish (*Sepiola rondeleti*)	6	A	
0307 49 11	– – – – – – Other	8	A	
0307 49 18	– – – – – Other	8	A	
	– – – – Squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.)			
	– – – – – *Loligo* spp.			
0307 49 31	– – – – – – *Loligo vulgaris*	6	A	
0307 49 33	– – – – – – *Loligo pealei*	6	A	
0307 49 35	– – – – – – *Loligo patagonica*	6	A	
0307 49 38	– – – – – – Other	6	A	
0307 49 51	– – – – – *Ommastrephes sagittatus*	6	A	
0307 49 59	– – – – – Other	8	A	
	– – – Other			
0307 49 71	– – – – Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola* spp.)	8	A	
	– – – – Squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.)			
0307 49 91	– – – – – *Loligo* spp., *Ommastrephes sagittatus*	6	A	
0307 49 99	– – – – – Other	8	A	
	– Octopus (*Octopus* spp.)			
0307 51 00	– – Live, fresh or chilled	8	A	
0307 59	– – Other			
0307 59 10	– – – Frozen	8	A	

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CN 2007	Description	Base rate	Category	Comments
0307 59 90	– – – Other	8	A	
0307 60 00	– Snails, other than sea snails	Free	A	
	– Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption			
0307 91 00	– – Live, fresh or chilled	11	A	
0307 99	– – Other			
	– – – Frozen			
0307 99 11	– – – – *Illex* spp.	8	A	
0307 99 13	– – – – Striped venus and other species of the family *Veneridae*	8	A	
0307 99 15	– – – – Jellyfish (*Rhopilema* spp.)	Free	A	
0307 99 18	– – – – Other	11	A	
0307 99 90	– – – Other	11	A	
04	CHAPTER 4 - DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter			
0401 10	– Of a fat content, by weight, not exceeding 1 %			
0401 10 10	– – In immediate packings of a net content not exceeding two litres	13,8 EUR/ 100 kg/net	D	
0401 10 90	– – Other	12,9 EUR/ 100 kg/net	D	
0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %			
	– – Not exceeding 3 %			
0401 20 11	– – – In immediate packings of a net content not exceeding two litres	18,8 EUR/ 100 kg/net	D	
0401 20 19	– – – Other	17,9 EUR/ 100 kg/net	D	
	– – Exceeding 3 %			
0401 20 91	– – – In immediate packings of a net content not exceeding two litres	22,7 EUR/ 100 kg/net	D	
0401 20 99	– – – Other	21,8 EUR/ 100 kg/net	D	

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CN 2007	Description	Base rate	Category	Comments
0401 30	– Of a fat content, by weight, exceeding 6 %			
	– – Not exceeding 21 %			
0401 30 11	– – – In immediate packings of a net content not exceeding two litres	57,5 EUR/ 100 kg/net	D	
0401 30 19	– – – Other	56,6 EUR/ 100 kg/net	D	
	– – Exceeding 21 % but not exceeding 45 %			
0401 30 31	– – – In immediate packings of a net content not exceeding two litres	110 EUR/ 100 kg/net	D	
0401 30 39	– – – Other	109,1 EUR/ 100 kg/net	D	
	– – Exceeding 45 %			
0401 30 91	– – – In immediate packings of a net content not exceeding two litres	183,7 EUR/ 100 kg/net	D	
0401 30 99	– – – Other	182,8 EUR/ 100 kg/net	D	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter			
0402 10	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %			
	– – Not containing added sugar or other sweetening matter			
0402 10 11	– – – In immediate packings of a net content not exceeding 2,5 kg	125,4 EUR/ 100 kg/net	F	
0402 10 19	– – – Other	118,8 EUR/ 100 kg/net	F	
	– – Other			
0402 10 91	– – – In immediate packings of a net content not exceeding 2,5 kg	1,19 EUR/kg + 27,5 EUR/ 100 kg/net	F	
0402 10 99	– – – Other	1,19 EUR/kg + 21 EUR/100 kg/ net	F	
	– 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			
	– – – Of a fat content, by weight, not exceeding 27 %			

▼B

CN 2007	Description	Base rate	Category	Comments
0402 21 11	– – – – In immediate packings of a net content not exceeding 2,5 kg	135,7 EUR/ 100 kg/net	F	
	– – – – Other			
0402 21 17	– – – – – Of a fat content, by weight, not exceeding 11 %	130,4 EUR/ 100 kg/net	F	
0402 21 19	– – – – – Of a fat content, by weight, exceeding 11 % but not exceeding 27 %	130,4 EUR/ 100 kg/net	F	
	– – – Of a fat content, by weight, exceeding 27 %			
0402 21 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	167,2 EUR/ 100 kg/net	F	
0402 21 99	– – – – Other	161,9 EUR/ 100 kg/net	F	
0402 29	– – Other			
	– – – Of a fat content, by weight, not exceeding 27 %			
0402 29 11	– – – – Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10 %	1,31 EUR/kg + 22 EUR/100 kg/ net	F	
	– – – – Other			
0402 29 15	– – – – – In immediate packings of a net content not exceeding 2,5 kg	1,31 EUR/kg + 22 EUR/100 kg/ net	F	
0402 29 19	– – – – – Other	1,31 EUR/kg + 16,8 EUR/ 100 kg/net	F	
	– – – Of a fat content, by weight, exceeding 27 %			
0402 29 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	1,62 EUR/kg + 22 EUR/100 kg/ net	F	
0402 29 99	– – – – Other	1,62 EUR/kg + 16,8 EUR/ 100 kg/net	F	
	– Other			
0402 91	– – Not containing added sugar or other sweetening matter			
	– – – Of a fat content, by weight, not exceeding 8 %			
0402 91 11	– – – – In immediate packings of a net content not exceeding 2,5 kg	34,7 EUR/ 100 kg/net	F	

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CN 2007	Description	Base rate	Category	Comments
0402 91 19	– – – – Other	34,7 EUR/ 100 kg/net	F	
	– – – Of a fat content, by weight, exceeding 8 % but not exceeding 10 %			
0402 91 31	– – – – In immediate packings of a net content not exceeding 2,5 kg	43,4 EUR/ 100 kg/net	F	
0402 91 39	– – – – Other	43,4 EUR/ 100 kg/net	F	
	– – – Of a fat content, by weight, exceeding 10 % but not exceeding 45 %			
0402 91 51	– – – – In immediate packings of a net content not exceeding 2,5 kg	110 EUR/ 100 kg/net	F	
0402 91 59	– – – – Other	109,1 EUR/ 100 kg/net	F	
	– – – Of a fat content, by weight, exceeding 45 %			
0402 91 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	183,7 EUR/ 100 kg/net	F	
0402 91 99	– – – – Other	182,8 EUR/ 100 kg/net	F	
0402 99	– – Other			
	– – – Of a fat content, by weight, not exceeding 9,5 %			
0402 99 11	– – – – In immediate packings of a net content not exceeding 2,5 kg	57,2 EUR/ 100 kg/net	F	
0402 99 19	– – – – Other	57,2 EUR/ 100 kg/net	F	
	– – – Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %			
0402 99 31	– – – – In immediate packings of a net content not exceeding 2,5 kg	1,08 EUR/kg + 19,4 EUR/ 100 kg/net	F	
0402 99 39	– – – – Other	1,08 EUR/kg + 18,5 EUR/ 100 kg/net	F	
	– – – Of a fat content, by weight, exceeding 45 %			
0402 99 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	1,81 EUR/kg + 19,4 EUR/ 100 kg/net	F	
0402 99 99	– – – – Other	1,81 EUR/kg + 18,5 EUR/ 100 kg/net	F	

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CN 2007	Description	Base rate	Category	Comments
0403	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, nuts or cocoa			
0403 10	– Yogurt			
	– – Not flavoured nor containing added fruit, nuts or cocoa			
	– – – Not containing added sugar or other sweetening matter, of a fat content, by weight			
0403 10 11	– – – – Not exceeding 3 %	20,5 EUR/ 100 kg/net	F	
0403 10 13	– – – – Exceeding 3 % but not exceeding 6 %	24,4 EUR/ 100 kg/net	F	
0403 10 19	– – – – Exceeding 6 %	59,2 EUR/ 100 kg/net	F	
	– – – Other, of a fat content, by weight			
0403 10 31	– – – – Not exceeding 3 %	0,17 EUR/kg + 21,1 EUR/ 100 kg/net	F	
0403 10 33	– – – – Exceeding 3 % but not exceeding 6 %	0,20 EUR/kg + 21,1 EUR/ 100 kg/net	F	
0403 10 39	– – – – Exceeding 6 %	0,54 EUR/kg + 21,1 EUR/ 100 kg/net	F	
	– – Flavoured or containing added fruit, nuts or cocoa			
	– – – In powder, granules or other solid forms, of a milkfat content, by weight			
0403 10 51	– – – – Not exceeding 1,5 %	8,3 + 95 EUR/ 100 kg/net	M	
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 EUR/ 100 kg/net	M	
0403 10 59	– – – – Exceeding 27 %	8,3 + 168,8 EUR/ 100 kg/net	M	
	– – – Other, of a milkfat content, by weight			
0403 10 91	– – – – Not exceeding 3 %	8,3 + 12,4 EUR/ 100 kg/net	M	
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 EUR/ 100 kg/net	M	

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CN 2007	Description	Base rate	Category	Comments
0403 10 99	– – – – Exceeding 6 %	8,3 + 26,6 EUR/ 100 kg/net	M	
0403 90	– Other			
	– – Not flavoured nor containing added fruit, nuts or cocoa			
	– – – In powder, granules or other solid forms			
	– – – – Not containing added sugar or other sweetening matter, of a fat content, by weight			
0403 90 11	– – – – – Not exceeding 1,5 %	100,4 EUR/ 100 kg/net	F	
0403 90 13	– – – – – Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/ 100 kg/net	F	
0403 90 19	– – – – – Exceeding 27 %	167,2 EUR/ 100 kg/net	F	
	– – – – Other, of a fat content, by weight			
0403 90 31	– – – – – Not exceeding 1,5 %	0,95 EUR/kg + 22 EUR/100 kg/ net	F	
0403 90 33	– – – – – Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg + 22 EUR/100 kg/ net	F	
0403 90 39	– – – – – Exceeding 27 %	1,62 EUR/kg + 22 EUR/100 kg/ net	F	
	– – – Other			
	– – – – Not containing added sugar or other sweetening matter, of a fat content, by weight			
0403 90 51	– – – – – Not exceeding 3 %	20,5 EUR/ 100 kg/net	F	
0403 90 53	– – – – – Exceeding 3 % but not exceeding 6 %	24,4 EUR/ 100 kg/net	F	
0403 90 59	– – – – – Exceeding 6 %	59,2 EUR/ 100 kg/net	F	
	– – – – Other, of a fat content, by weight			
0403 90 61	– – – – – Not exceeding 3 %	0,17 EUR/kg + 21,1 EUR/ 100 kg/net	F	
0403 90 63	– – – – – Exceeding 3 % but not exceeding 6 %	0,20 EUR/kg + 21,1 EUR/ 100 kg/net	F	

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CN 2007	Description	Base rate	Category	Comments
0403 90 69	– – – – – Exceeding 6 %	0,54 EUR/kg + 21,1 EUR/ 100 kg/net	F	
	– – Flavoured or containing added fruit, nuts or cocoa			
	– – – In powder, granules or other solid forms, of a milkfat content, by weight			
0403 90 71	– – – – Not exceeding 1,5 %	8,3 + 95 EUR/ 100 kg/net	A	
0403 90 73	– – – – Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 EUR/ 100 kg/net	A	
0403 90 79	– – – – Exceeding 27 %	8,3 + 168,8 EUR/ 100 kg/net	A	
	– – – Other, of a milkfat content, by weight			
0403 90 91	– – – – Not exceeding 3 %	8,3 + 12,4 EUR/ 100 kg/net	A	
0403 90 93	– – – – Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 EUR/ 100 kg/net	A	
0403 90 99	– – – – Exceeding 6 %	8,3 + 26,6 EUR/ 100 kg/net	A	
0404	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	– Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter			
	– – In powder, granules or other solid forms			
	– – – Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight			
	– – – – Not exceeding 15 %, and of a fat content, by weight			
0404 10 02	– – – – – Not exceeding 1,5 %	7 EUR/100 kg/ net	D	
0404 10 04	– – – – – Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/ 100 kg/net	D	
0404 10 06	– – – – – Exceeding 27 %	167,2 EUR/ 100 kg/net	D	
	– – – – Exceeding 15 %, and of a fat content, by weight			

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CN 2007	Description	Base rate	Category	Comments
0404 10 12	– – – – – Not exceeding 1,5 %	100,4 EUR/ 100 kg/net	D	
0404 10 14	– – – – – Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/ 100 kg/net	D	
0404 10 16	– – – – – Exceeding 27 %	167,2 EUR/ 100 kg/net	D	
	– – – Other, of a protein content (nitrogen content × 6,38), by weight			
	– – – – Not exceeding 15 %, and of a fat content, by weight			
0404 10 26	– – – – – Not exceeding 1,5 %	0,07 EUR/kg/ net + 16,8 EUR/ 100 kg/net	D	
0404 10 28	– – – – – Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 10 32	– – – – – Exceeding 27 %	1,62 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
	– – – – Exceeding 15 %, and of a fat content, by weight			
0404 10 34	– – – – – Not exceeding 1,5 %	0,95 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 10 36	– – – – – Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 10 38	– – – – – Exceeding 27 %	1,62 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
	– – Other			
	– – – Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight			
	– – – – Not exceeding 15 %, and of a fat content, by weight			
0404 10 48	– – – – – Not exceeding 1,5 %	0,07 EUR/kg/ net	D	
0404 10 52	– – – – – Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/ 100 kg/net	D	
0404 10 54	– – – – – Exceeding 27 %	167,2 EUR/ 100 kg/net	D	
	– – – – Exceeding 15 %, and of a fat content, by weight			
0404 10 56	– – – – – Not exceeding 1,5 %	100,4 EUR/ 100 kg/net	D	

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CN 2007	Description	Base rate	Category	Comments
0404 10 58	– – – – – Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/ 100 kg/net	D	
0404 10 62	– – – – – Exceeding 27 %	167,2 EUR/ 100 kg/net	D	
	– – – Other, of a protein content (nitrogen content × 6,38), by weight			
	– – – – Not exceeding 15 %, and of a fat content, by weight			
0404 10 72	– – – – – Not exceeding 1,5 %	0,07 EUR/kg/ net + 16,8 EUR/ 100 kg/net	D	
0404 10 74	– – – – – Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 10 76	– – – – – Exceeding 27 %	1,62 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
	– – – – Exceeding 15 %, and of a fat content, by weight			
0404 10 78	– – – – – Not exceeding 1,5 %	0,95 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 10 82	– – – – – Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 10 84	– – – – – Exceeding 27 %	1,62 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 90	– Other			
	– – Not containing added sugar or other sweetening matter, of a fat content, by weight			
0404 90 21	– – – Not exceeding 1,5 %	100,4 EUR/ 100 kg/net	D	
0404 90 23	– – – Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/ 100 kg/net	D	
0404 90 29	– – – Exceeding 27 %	167,2 EUR/ 100 kg/net	D	
	– – Other, of a fat content, by weight			
0404 90 81	– – – Not exceeding 1,5 %	0,95 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0404 90 83	– – – Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/ net + 22 EUR/ 100 kg/net	D	

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CN 2007	Description	Base rate	Category	Comments
0404 90 89	– – – Exceeding 27 %	1,62 EUR/kg/ net + 22 EUR/ 100 kg/net	D	
0405	Butter and other fats and oils derived from milk; dairy spreads			
0405 10	– Butter			
	– – Of a fat content, by weight, not exceeding 85 %			
	– – – Natural butter			
0405 10 11	– – – – In immediate packings of a net content not exceeding 1 kg	189,6 EUR/ 100 kg/net	F	
0405 10 19	– – – – Other	189,6 EUR/ 100 kg/net	F	
0405 10 30	– – – Recombined butter	189,6 EUR/ 100 kg/net	F	
0405 10 50	– – – Whey butter	189,6 EUR/ 100 kg/net	F	
0405 10 90	– – Other	231,3 EUR/ 100 kg/net	F	
0405 20	– Dairy spreads			
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %	9 + EA	A	See paragraph 5, Section A of Annex I
0405 20 30	– – Of a fat content, by weight, of 60 % or more but not exceeding 75 %	9 + EA	A	See paragraph 5, Section A of Annex I
0405 20 90	– – Of a fat content, by weight, of more than 75 % but less than 80 %	189,6 EUR/ 100 kg/net	F	
0405 90	– Other			
0405 90 10	– – Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %	231,3 EUR/ 100 kg/net	F	
0405 90 90	– – Other	231,3 EUR/ 100 kg/net	F	
0406	Cheese and curd			
0406 10	– Fresh (unripened or uncured) cheese, including whey cheese, and curd			
0406 10 20	– – Of a fat content, by weight, not exceeding 40 %	185,2 EUR/ 100 kg/net	D	
0406 10 80	– – Other	221,2 EUR/ 100 kg/net	D	

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CN 2007	Description	Base rate	Category	Comments
0406 20	– Grated or powdered cheese, of all kinds			
0406 20 10	– – Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	7,7	B	
0406 20 90	– – Other	188,2 EUR/ 100 kg/net	D	
0406 30	– Processed cheese, not grated or powdered			
0406 30 10	– – In the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56 %	144,9 EUR/ 100 kg/net	D	
	– – Other			
	– – – Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter			
0406 30 31	– – – – Not exceeding 48 %	139,1 EUR/ 100 kg/net	D	
0406 30 39	– – – – Exceeding 48 %	144,9 EUR/ 100 kg/net	D	
0406 30 90	– – – Of a fat content, by weight, exceeding 36 %	215 EUR/ 100 kg/net	D	
0406 40	– Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*			
0406 40 10	– – Roquefort	140,9 EUR/ 100 kg/net	D	
0406 40 50	– – Gorgonzola	140,9 EUR/ 100 kg/net	D	
0406 40 90	– – Other	140,9 EUR/ 100 kg/net	D	
0406 90	– Other cheese			
0406 90 01	– – For processing	167,1 EUR/ 100 kg/net	D	
	– – Other			
0406 90 13	– – – Emmentaler	171,7 EUR/ 100 kg/net	D	
0406 90 15	– – – Gruyère, Sbrinz	171,7 EUR/ 100 kg/net	D	
0406 90 17	– – – Bergkäse, Appenzell	171,7 EUR/ 100 kg/net	D	

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CN 2007	Description	Base rate	Category	Comments
0406 90 18	– – – Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine	171,7 EUR/ 100 kg/net	D	
0406 90 19	– – – Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	7,7	B	
0406 90 21	– – – Cheddar	167,1 EUR/ 100 kg/net	D	
0406 90 23	– – – Edam	151 EUR/ 100 kg/net	D	
0406 90 25	– – – Tilsit	151 EUR/ 100 kg/net	D	
0406 90 27	– – – Butterkäse	151 EUR/ 100 kg/net	D	
0406 90 29	– – – Kashkaval	151 EUR/ 100 kg/net	D	
0406 90 32	– – – Feta	151 EUR/ 100 kg/net	D	
0406 90 35	– – – Kefalo-Tyri	151 EUR/ 100 kg/net	D	
0406 90 37	– – – Finlandia	151 EUR/ 100 kg/net	D	
0406 90 39	– – – Jarlsberg	151 EUR/ 100 kg/net	D	
	– – – Other			
0406 90 50	– – – – Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles	151 EUR/ 100 kg/net	D	
	– – – – Other			
	– – – – – Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter			
	– – – – – – Not exceeding 47 %			
0406 90 61	– – – – – – – Grana Padano, Parmigiano Reggiano	188,2 EUR/ 100 kg/net	D	
0406 90 63	– – – – – – – Fiore Sardo, Pecorino	188,2 EUR/ 100 kg/net	D	
0406 90 69	– – – – – – – Other	188,2 EUR/ 100 kg/net	D	
	– – – – – – Exceeding 47 % but not exceeding 72 %			
0406 90 73	– – – – – – – Provolone	151 EUR/ 100 kg/net	D	

▼B

CN 2007	Description	Base rate	Category	Comments
0406 90 75	– – – – – – – – Asiago, Caciocavallo, Montasio, Ragusano	151 EUR/ 100 kg/net	D	
0406 90 76	– – – – – – – – Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø	151 EUR/ 100 kg/net	D	
0406 90 78	– – – – – – – – Gouda	151 EUR/ 100 kg/net	D	
0406 90 79	– – – – – – – – Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	151 EUR/ 100 kg/net	D	
0406 90 81	– – – – – – – – Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	151 EUR/ 100 kg/net	D	
0406 90 82	– – – – – – – – Camembert	151 EUR/ 100 kg/net	D	
0406 90 84	– – – – – – – – Brie	151 EUR/ 100 kg/net	D	
0406 90 85	– – – – – – – – Kefalograviera, Kasseri	151 EUR/ 100 kg/net	D	
	– – – – – – – – Other cheese, of a water content, by weight, in the non-fatty matter			
0406 90 86	– – – – – – – – – Exceeding 47 % but not exceeding 52 %	151 EUR/ 100 kg/net	D	
0406 90 87	– – – – – – – – – Exceeding 52 % but not exceeding 62 %	151 EUR/ 100 kg/net	D	
0406 90 88	– – – – – – – – – Exceeding 62 % but not exceeding 72 %	151 EUR/ 100 kg/net	D	
0406 90 93	– – – – – – Exceeding 72 %	185,2 EUR/ 100 kg/net	D	
0406 90 99	– – – – – Other	221,2 EUR/ 100 kg/net	D	
0407 00	Birds' eggs, in shell, fresh, preserved or cooked			
	– Of poultry			
	– – For hatching			
0407 00 11	– – – Of turkeys or geese	105 EUR/1 000 p/st	F	
0407 00 19	– – – Other	35 EUR/1 000 p/st	F	
0407 00 30	– – Other	30,4 EUR/ 100 kg/net	F	
0407 00 90	– Other	7,7	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0408	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			
	– Egg yolks			
0408 11	– – Dried			
0408 11 20	– – – Unfit for human consumption	Free	A	
0408 11 80	– – – Other	142,3 EUR/ 100 kg/net	F	
0408 19	– – Other			
0408 19 20	– – – Unfit for human consumption	Free	A	
	– – – Other			
0408 19 81	– – – – Liquid	62 EUR/100 kg/ net	F	
0408 19 89	– – – – Other, including frozen	66,3 EUR/ 100 kg/net	F	
	– Other			
0408 91	– – Dried			
0408 91 20	– – – Unfit for human consumption	Free	A	
0408 91 80	– – – Other	137,4 EUR/ 100 kg/net	F	
0408 99	– – Other			
0408 99 20	– – – Unfit for human consumption	Free	A	
0408 99 80	– – – Other	35,3 EUR/ 100 kg/net	F	
0409 00 00	Natural honey	17,3	A	
0410 00 00	Edible products of animal origin, not elsewhere specified or included	7,7	A	
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	A	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair			
0502 10 00	– Pigs', hogs' or boars' bristles and hair and waste thereof	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0502 90 00	– Other	Free	A	
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Free	A	
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers			
0505 10	– Feathers of a kind used for stuffing; down			
0505 10 10	– – Raw	Free	A	
0505 10 90	– – Other	Free	A	
0505 90 00	– Other	Free	A	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products			
0506 10 00	– Ossein and bones treated with acid	Free	A	
0506 90 00	– Other	Free	A	
0507	Ivory, tortoiseshell, whalebone and whalebone hair, 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	Free	A	
0507 90 00	– Other	Free	A	
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	Free	A	
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	Free	A	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption			
0511 10 00	– Bovine semen	Free	A	
	– Other			

▼B

CN 2007	Description	Base rate	Category	Comments
0511 91	– – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3			
0511 91 10	– – – Fish waste	Free	A	
0511 91 90	– – – Other	Free	A	
0511 99	– – Other			
0511 99 10	– – – Sinews or tendons; parings and similar waste of raw hides or skins	Free	A	
	– – – Natural sponges of animal origin			
0511 99 31	– – – – Raw	Free	A	
0511 99 39	– – – – Other	5,1	A	
0511 99 85	– – – Other	Free	A	
II	SECTION II - VEGETABLE PRODUCTS			
06	CHAPTER 6 - LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE			
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212			
0601 10	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant			
0601 10 10	– – Hyacinths	5,1	A	
0601 10 20	– – Narcissi	5,1	A	
0601 10 30	– – Tulips	5,1	A	
0601 10 40	– – Gladioli	5,1	A	
0601 10 90	– – Other	5,1	A	
0601 20	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots			
0601 20 10	– – Chicory plants and roots	Free	A	
0601 20 30	– – Orchids, hyacinths, narcissi and tulips	9,6	A	
0601 20 90	– – Other	6,4	A	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn			
0602 10	– Unrooted cuttings and slips			
0602 10 10	– – Of vines	Free	A	
0602 10 90	– – Other	4	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0602 20	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts			
0602 20 10	– – Vine slips, grafted or rooted	Free	A	
0602 20 90	– – Other	8,3	A	
0602 30 00	– Rhododendrons and azaleas, grafted or not	8,3	A	
0602 40	– Roses, grafted or not			
0602 40 10	– – Neither budded nor grafted	8,3	A	
0602 40 90	– – Budded or grafted	8,3	A	
0602 90	– Other			
0602 90 10	– – Mushroom spawn	8,3	A	
0602 90 20	– – Pineapple plants	Free	A	
0602 90 30	– – Vegetable and strawberry plants	8,3	A	
	– – Other			
	– – – Outdoor plants			
	– – – – Trees, shrubs and bushes			
0602 90 41	– – – – – Forest trees	8,3	A	
	– – – – – Other			
0602 90 45	– – – – – – Rooted cuttings and young plants	6,5	A	
0602 90 49	– – – – – – Other	8,3	A	
	– – – – Other outdoor plants			
0602 90 51	– – – – – Perennial plants	8,3	A	
0602 90 59	– – – – – Other	8,3	A	
	– – – Indoor plants			
0602 90 70	– – – – Rooted cuttings and young plants, excluding cacti	6,5	A	
	– – – – Other			
0602 90 91	– – – – – Flowering plants with buds or flowers, excluding cacti	6,5	A	
0602 90 99	– – – – – Other	6,5	A	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared			
	– Fresh			

▼B

CN 2007	Description	Base rate	Category	Comments
0603 11 00	– – Roses	12	A	
0603 12 00	– – Carnations	12	A	
0603 13 00	– – Orchids	12	A	
0603 14 00	– – Chrysanthemums	12	A	
0603 19	– – Other			
0603 19 10	– – – Gladioli	12	A	
0603 19 90	– – – Other	12	A	
0603 90 00	– Other	10	A	
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared			
0604 10	– Mosses and lichens			
0604 10 10	– – Reindeer moss	Free	A	
0604 10 90	– – Other	5	A	
	– Other			
0604 91	– – Fresh			
0604 91 20	– – – Christmas trees	2,5	A	
0604 91 40	– – – Conifer branches	2,5	A	
0604 91 90	– – – Other	2	A	
0604 99	– – Other			
0604 99 10	– – – Not further prepared than dried	Free	A	
0604 99 90	– – – Other	10,9	A	
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS			
0701	Potatoes, fresh or chilled			
0701 10 00	– Seed	4,5	A	
0701 90	– Other			

▼B

CN 2007	Description	Base rate	Category	Comments
0701 90 10	– – For the manufacture of starch	5,8	A	
	– – Other			
0701 90 50	– – – New, from 1 January to 30 June	13,4	A	
0701 90 90	– – – Other	11,5	A	
0702 00 00	Tomatoes, fresh or chilled	See paragraph 4, Section A of Annex I	F	
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled			
0703 10	– Onions and shallots			
	– – Onions			
0703 10 11	– – – Sets	9,6	A	
0703 10 19	– – – Other	9,6	A	
0703 10 90	– – Shallots	9,6	A	
0703 20 00	– Garlic	9,6 + 120 EUR/ 100 kg/net	Q	See paragraph 4 of Appendix 2 to Annex I
0703 90 00	– Leeks and other alliaceous vegetables	10,4	A	
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled			
0704 10 00	– Cauliflowers and headed broccoli	13,6 MIN 1,6 EUR/ 100 kg/net	A	
0704 20 00	– Brussels sprouts	12	A	
0704 90	– Other			
0704 90 10	– – White cabbages and red cabbages	12 MIN 0,4 EUR/ 100 kg/net	A	
0704 90 90	– – Other	12	A	
0705	Lettuce (*Lactuca sativa*) and chicory (*Cichorium* spp.), fresh or chilled			
	– Lettuce			
0705 11 00	– – Cabbage lettuce (head lettuce)	12 MIN 2,0 EUR/ 100 kg/br	A	
0705 19 00	– – Other	10,4	A	
	– Chicory			

▼B

CN 2007	Description	Base rate	Category	Comments
0705 21 00	– – Witloof chicory (*Cichorium intybus* var. *foliosum*)	10,4	A	
0705 29 00	– – Other	10,4	A	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled			
0706 10 00	– Carrots and turnips	13,6	A	
0706 90	– Other			
0706 90 10	– – Celeriac (rooted celery or German celery)	13,6	A	
0706 90 30	– – Horseradish (*Cochlearia armoracia*)	12	A	
0706 90 90	– – Other	13,6	A	
0707 00	Cucumbers and gherkins, fresh or chilled			
0707 00 05	– Cucumbers	See paragraph 4, Section A of Annex I	I	
0707 00 90	– Gherkins	12,8	A	
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled			
0708 10 00	– Peas (*Pisum sativum*)	13,6	A	
0708 20 00	– Beans (*Vigna* spp., *Phaseolus* spp.)	13,6 MIN 1,6 EUR/ 100 kg/net	A	
0708 90 00	– Other leguminous vegetables	11,2	A	
0709	Other vegetables, fresh or chilled			
0709 20 00	– Asparagus	10,2	A	
0709 30 00	– Aubergines (eggplants)	12,8	A	
0709 40 00	– Celery other than celeriac	12,8	A	
	– Mushrooms and truffles			

▼B

CN 2007	Description	Base rate	Category	Comments
0709 51 00	– – Mushrooms of the genus *Agaricus*	12,8	A	
0709 59	– – Other			
0709 59 10	– – – Chanterelles	3,2	A	
0709 59 30	– – – Flap mushrooms	5,6	A	
0709 59 50	– – – Truffles	6,4	A	
0709 59 90	– – – Other	6,4	A	
0709 60	– Fruits of the genus *Capsicum* or of the genus *Pimenta*			
0709 60 10	– – Sweet peppers	7,2	A	
	– – Other			
0709 60 91	– – – Of the genus *Capsicum*, for the manufacture of capsicin or capsicum oleoresin dyes	Free	A	
0709 60 95	– – – For the industrial manufacture of essential oils or resinoids	Free	A	
0709 60 99	– – – Other	6,4	A	
0709 70 00	– Spinach, New Zealand spinach and orache spinach (garden spinach)	10,4	A	
0709 90	– Other			
0709 90 10	– – Salad vegetables, other than lettuce (*Lactuca sativa*) and chicory (*Cichorium* spp.)	10,4	A	
0709 90 20	– – Chard (or white beet) and cardoons	10,4	A	
	– – Olives			
0709 90 31	– – – For uses other than the production of oil	4,5	A	
0709 90 39	– – – Other	13,1 EUR/ 100 kg/net	A	
0709 90 40	– – Capers	5,6	A	
0709 90 50	– – Fennel	8	A	
0709 90 60	– – Sweetcorn	9,4 EUR/ 100 kg/net	B	
0709 90 70	– – Courgettes	See paragraph 4, Section A of Annex I	I	

▼B

CN 2007	Description	Base rate	Category	Comments
0709 90 80	– – Globe artichokes	See paragraph 4, Section A of Annex I	I	
0709 90 90	– – Other	12,8	A	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen			
0710 10 00	– Potatoes	14,4	A	
	– Leguminous vegetables, shelled or unshelled			
0710 21 00	– – Peas (*Pisum sativum*)	14,4	A	
0710 22 00	– – Beans (*Vigna* spp., *Phaseolus* spp.)	14,4	A	
0710 29 00	– – Other	14,4	A	
0710 30 00	– Spinach, New Zealand spinach and orache spinach (garden spinach)	14,4	A	
0710 40 00	– Sweetcorn	5,1 + 9,4 EUR/ 100 kg/net	Q	See paragraph 6 of Appendix 2 to Annex I
0710 80	– Other vegetables			
0710 80 10	– – Olives	15,2	A	
	– – Fruits of the genus *Capsicum* or of the genus *Pimenta*			
0710 80 51	– – – Sweet peppers	14,4	A	
0710 80 59	– – – Other	6,4	A	
	– – Mushrooms			
0710 80 61	– – – Of the genus *Agaricus*	14,4	A	
0710 80 69	– – – Other	14,4	A	
0710 80 70	– – Tomatoes	14,4	A	
0710 80 80	– – Globe artichokes	14,4	A	
0710 80 85	– – Asparagus	14,4	A	
0710 80 95	– – Other	14,4	A	
0710 90 00	– Mixtures of vegetables	14,4	A	
0711	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			

▼B

CN 2007	Description	Base rate	Category	Comments
0711 20	– Olives			
0711 20 10	– – For uses other than the production of oil	6,4	A	
0711 20 90	– – Other	13,1 EUR/ 100 kg/net	D	
0711 40 00	– Cucumbers and gherkins	12	A	
	– Mushrooms and truffles			
0711 51 00	– – Mushrooms of the genus *Agaricus*	9,6 + 191 EUR/ 100 kg/net eda	Q	See paragraph 7 of Appendix 2 to Annex I
0711 59 00	– – Other	9,6	A	
0711 90	– Other vegetables; mixtures of vegetables			
	– – Vegetables			
0711 90 10	– – – Fruits of the genus *Capsicum* or of the genus *Pimenta*, excluding sweet peppers	6,4	A	
0711 90 30	– – – Sweetcorn	5,1 + 9,4 EUR/ 100 kg/net	Q	See paragraph 6 of Appendix 2 to Annex I
0711 90 50	– – – Onions	7,2	A	
0711 90 70	– – – Capers	4,8	A	
0711 90 80	– – – Other	9,6	A	
0711 90 90	– – Mixtures of vegetables	12	A	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared			
0712 20 00	– Onions	12,8	A	
	– Mushrooms, wood ears (*Auricularia* spp.), jelly fungi (*Tremella* spp.) and truffles			
0712 31 00	– – Mushrooms of the genus *Agaricus*	12,8	A	
0712 32 00	– – Wood ears (*Auricularia* spp.)	12,8	A	
0712 33 00	– – Jelly fungi (*Tremella* spp.)	12,8	A	
0712 39 00	– – Other	12,8	A	
0712 90	– Other vegetables; mixtures of vegetables			
0712 90 05	– – Potatoes, whether or not cut or sliced but not further prepared	10,2	A	
	– – Sweetcorn (*Zea mays* var. *saccharata*)			
0712 90 11	– – – Hybrids for sowing	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0712 90 19	– – – Other	9,4 EUR/ 100 kg/net	B	
0712 90 30	– – Tomatoes	12,8	A	
0712 90 50	– – Carrots	12,8	A	
0712 90 90	– – Other	12,8	A	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split			
0713 10	– Peas (*Pisum sativum*)			
0713 10 10	– – For sowing	Free	A	
0713 10 90	– – Other	Free	A	
0713 20 00	– Chickpeas (garbanzos)	Free	A	
	– Beans (*Vigna* spp., *Phaseolus* spp.)			
0713 31 00	– – Beans of the species *Vigna mungo* (L.) *Hepper* or *Vigna radiata* (L.) Wilczek	Free	A	
0713 32 00	– – Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	Free	A	
0713 33	– – Kidney beans, including white pea beans (*Phaseolus vulgaris*)			
0713 33 10	– – – For sowing	Free	A	
0713 33 90	– – – Other	Free	A	
0713 39 00	– – Other	Free	A	
0713 40 00	– Lentils	Free	A	
0713 50 00	– Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *equina*, *Vicia faba* var. *minor*)	3,2	A	
0713 90 00	– Other	3,2	A	
0714	Manioc, arrowroot, salep, Jerusalem artichokes, 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	– Manioc (cassava)			
0714 10 10	– – Pellets of flour and meal	9,5 EUR/ 100 kg/net	A	
	– – Other			
0714 10 91	– – – Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 EUR/ 100 kg/net	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0714 10 99	– – – Other	9,5 EUR/ 100 kg/net	A	
0714 20	– Sweet potatoes			
0714 20 10	– – Fresh, whole, intended for human consumption	3,8	A	
0714 20 90	– – Other	6,4 EUR/ 100 kg/net	A	
0714 90	– Other			
	– – Arrowroot, salep and similar roots and tubers with high starch content			
0714 90 11	– – – Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 EUR/ 100 kg/net	A	
0714 90 19	– – – Other	9,5 EUR/ 100 kg/net	A	
0714 90 90	– – Other	3,8	A	
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS			
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled			
	– Coconuts			
0801 11 00	– – Desiccated	Free	A	
0801 19 00	– – Other	Free	A	
	– Brazil nuts			
0801 21 00	– – In shell	Free	A	
0801 22 00	– – Shelled	Free	A	
	– Cashew nuts			
0801 31 00	– – In shell	Free	A	
0801 32 00	– – Shelled	Free	A	
0802	Other nuts, fresh or dried, whether or not shelled or peeled			
	– Almonds			
0802 11	– – In shell			
0802 11 10	– – – Bitter	Free	A	
0802 11 90	– – – Other	5,6	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0802 12	– – Shelled			
0802 12 10	– – – Bitter	Free	A	
0802 12 90	– – – Other	3,5	A	
	– Hazelnuts or filberts (*Corylus* spp.)			
0802 21 00	– – In shell	3,2	A	
0802 22 00	– – Shelled	3,2	A	
	– Walnuts			
0802 31 00	– – In shell	4	A	
0802 32 00	– – Shelled	5,1	A	
0802 40 00	– Chestnuts (*Castanea* spp.)	5,6	A	
0802 50 00	– Pistachios	1,6	A	
0802 60 00	– Macadamia nuts	2	A	
0802 90	– Other			
0802 90 20	– – Areca (or betel), cola and pecans	Free	A	
0802 90 50	– – Pine nuts	2	A	
0802 90 85	– – Other	2	A	
0803 00	Bananas, including plantains, fresh or dried			
	– Fresh			
0803 00 11	– – Plantains	16	A	
0803 00 19	– – Other	143 EUR/ 1 000 kg/net	ST	
0803 00 90	– Dried	16	A	
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried			
0804 10 00	– Dates	7,7	A	
0804 20	– Figs			
0804 20 10	– – Fresh	5,6	A	
0804 20 90	– – Dried	8	A	
0804 30 00	– Pineapples	5,8	A	
0804 40 00	– Avocados	5,1	A	
0804 50 00	– Guavas, mangoes and mangosteens	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0805	Citrus fruit, fresh or dried			
0805 10	– Oranges			
0805 10 20	– – Sweet oranges, fresh	See paragraph 4, Section A of Annex I	I	
0805 10 80	– – Other	16	A	
0805 20	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids			
0805 20 10	– – Clementines	See paragraph 4, Section A of Annex I	I	
0805 20 30	– – Monreales and satsumas	See paragraph 4, Section A of Annex I	I	
0805 20 50	– – Mandarins and wilkings	See paragraph 4, Section A of Annex I	I	
0805 20 70	– – Tangerines	See paragraph 4, Section A of Annex I	I	
0805 20 90	– – Other	See paragraph 4, Section A of Annex I	I	
0805 40 00	– Grapefruit, including pomelos	2,4	A	
0805 50	– Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)			
0805 50 10	– – Lemons (*Citrus limon, Citrus limonum*)	See paragraph 4, Section A of Annex I	I	
0805 50 90	– – Limes (*Citrus aurantifolia, Citrus latifolia*)	12,8	A	
0805 90 00	– Other	12,8	A	
0806	Grapes, fresh or dried			
0806 10	– Fresh			
0806 10 10	– – Table grapes	See paragraph 4, Section A of Annex I	F	
0806 10 90	– – Other	17,6	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0806 20	– Dried			
0806 20 10	– – Currants	2,4	A	
0806 20 30	– – Sultanas	2,4	A	
0806 20 90	– – Other	2,4	A	
0807	Melons (including watermelons) and papaws (papayas), fresh			
	– Melons (including watermelons)			
0807 11 00	– – Watermelons	8,8	A	
0807 19 00	– – Other	8,8	A	
0807 20 00	– Papaws (papayas)	Free	A	
0808	Apples, pears and quinces, fresh			
0808 10	– Apples			
0808 10 10	– – Cider apples, in bulk, from 16 September to 15 December	7,2 MIN 0,36 EUR/ 100 kg net	B	
0808 10 80	– – Other	See paragraph 4, Section A of Annex I	F	
0808 20	– Pears and quinces			
	– – Pears			
0808 20 10	– – – Perry pears, in bulk, from 1 August to 31 December	7,2 MIN 0,36 EUR/ 100 kg net	B	
0808 20 50	– – – Other	See paragraph 4, Section A of Annex I	F	
0808 20 90	– – Quinces	7,2	A	
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh			
0809 10 00	– Apricots	See paragraph 4, Section A of Annex I	F	
0809 20	– Cherries			
0809 20 05	– – Sour cherries (*Prunus cerasus*)	See paragraph 4, Section A of Annex I	I	

▼B

CN 2007	Description	Base rate	Category	Comments
0809 20 95	– – Other	See paragraph 4, Section A of Annex I	F	
0809 30	– Peaches, including nectarines			
0809 30 10	– – Nectarines	See paragraph 4, Section A of Annex I	F	
0809 30 90	– – Other	See paragraph 4, Section A of Annex I	L	
0809 40	– Plums and sloes			
0809 40 05	– – Plums	See paragraph 4, Section A of Annex I	F	
0809 40 90	– – Sloes	12	A	
0810	Other fruit, fresh			
0810 10 00	– Strawberries	12,8 MIN 2,4 EUR/ 100 kg/net	A	
0810 20	– Raspberries, blackberries, mulberries and loganberries			
0810 20 10	– – Raspberries	8,8	A	
0810 20 90	– – Other	9,6	A	
0810 40	– Cranberries, bilberries and other fruits of the genus *Vaccinium*			
0810 40 10	– – Cowberries, foxberries or mountain cranberries (fruit of the species *Vaccinium vitis-idaea*)	Free	A	
0810 40 30	– – Fruit of the species *Vaccinium myrtillus*	3,2	A	
0810 40 50	– – Fruit of the species *Vaccinium macrocarpon* and *Vaccinium corymbosum*	3,2	A	
0810 40 90	– – Other	9,6	A	
0810 50 00	– Kiwifruit	8,8	A	
0810 60 00	– Durians	8,8	A	
0810 90	– Other			

▼B

CN 2007	Description	Base rate	Category	Comments
0810 90 30	– – Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums	Free	A	
0810 90 40	– – Passion fruit, carambola and pitahaya	Free	A	
	– – Black-, white– or redcurrants and gooseberries			
0810 90 50	– – – Blackcurrants	8,8	A	
0810 90 60	– – – Redcurrants	8,8	A	
0810 90 70	– – – Other	9,6	A	
0810 90 95	– – Other	8,8	A	
0811	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	– Strawberries			
	– – Containing added sugar or other sweetening matter			
0811 10 11	– – – With a sugar content exceeding 13 % by weight	20,8 + 8,4 EUR/ 100 kg/net	J	
0811 10 19	– – – Other	20,8	A	
0811 10 90	– – Other	14,4	A	
0811 20	– Raspberries, blackberries, mulberries, loganberries, black-, white– or redcurrants and gooseberries			
	– – Containing added sugar or other sweetening matter			
0811 20 11	– – – With a sugar content exceeding 13 % by weight	20,8 + 8,4 EUR/ 100 kg/net	J	
0811 20 19	– – – Other	20,8	A	
	– – Other			
0811 20 31	– – – Raspberries	14,4	A	
0811 20 39	– – – Blackcurrants	14,4	A	
0811 20 51	– – – Redcurrants	12	A	
0811 20 59	– – – Blackberries and mulberries	12	A	
0811 20 90	– – – Other	14,4	A	
0811 90	– Other			
	– – Containing added sugar or other sweetening matter			
	– – – With a sugar content exceeding 13 % by weight			
0811 90 11	– – – – Tropical fruit and tropical nuts	13 + 5,3 EUR/ 100 kg/net	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0811 90 19	– – – – Other	20,8 + 8,4 EUR/ 100 kg/net	A	
	– – – Other			
0811 90 31	– – – – Tropical fruit and tropical nuts	13	A	
0811 90 39	– – – – Other	20,8	A	
	– – Other			
0811 90 50	– – – Fruit of the species *Vaccinium myrtillus*	12	A	
0811 90 70	– – – Fruit of the species *Vaccinium myrtilloides* and *Vaccinium angustifolium*	3,2	A	
	– – – Cherries			
0811 90 75	– – – – Sour cherries (*Prunus cerasus*)	14,4	A	
0811 90 80	– – – – Other	14,4	A	
0811 90 85	– – – Tropical fruit and tropical nuts	9	A	
0811 90 95	– – – Other	14,4	A	
0812	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 00	– Cherries	8,8	A	
0812 90	– Other			
0812 90 10	– – Apricots	12,8	A	
0812 90 20	– – Oranges	12,8	A	
0812 90 30	– – Papaws (papayas)	2,3	A	
0812 90 40	– – Fruit of the species *Vaccinium myrtillus*	6,4	A	
0812 90 70	– – Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts	5,5	A	
0812 90 98	– – Other	8,8	A	
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter			
0813 10 00	– Apricots	5,6	A	
0813 20 00	– Prunes	9,6	A	
0813 30 00	– Apples	3,2	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0813 40	– Other fruit			
0813 40 10	– – Peaches, including nectarines	5,6	A	
0813 40 30	– – Pears	6,4	A	
0813 40 50	– – Papaws (papayas)	2	A	
0813 40 60	– – Tamarinds	Free	A	
0813 40 70	– – Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	Free	A	
0813 40 95	– – Other	2,4	A	
0813 50	– Mixtures of nuts or dried fruits of this chapter			
	– – Mixtures of dried fruit, other than that of headings 0801 to 0806			
	– – – Not containing prunes			
0813 50 12	– – – – Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	4	A	
0813 50 15	– – – – Other	6,4	A	
0813 50 19	– – – Containing prunes	9,6	A	
	– – Mixtures exclusively of dried nuts of headings 0801 and 0802			
0813 50 31	– – – Of tropical nuts	4	A	
0813 50 39	– – – Other	6,4	A	
	– – Other mixtures			
0813 50 91	– – – Not containing prunes or figs	8	A	
0813 50 99	– – – Other	9,6	A	
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	1,6	A	
09	CHAPTER 9 - COFFEE, TEA, MATÉ AND SPICES			
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion			
	– Coffee, not roasted			

▼B

CN 2007	Description	Base rate	Category	Comments
0901 11 00	– – Not decaffeinated	Free	A	
0901 12 00	– – Decaffeinated	8,3	A	
	– Coffee, roasted			
0901 21 00	– – Not decaffeinated	7,5	A	
0901 22 00	– – Decaffeinated	9	A	
0901 90	– Other			
0901 90 10	– – Coffee husks and skins	Free	A	
0901 90 90	– – Coffee substitutes containing coffee	11,5	A	
0902	Tea, whether or not flavoured			
0902 10 00	– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	3,2	A	
0902 20 00	– Other green tea (not fermented)	Free	A	
0902 30 00	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free	A	
0902 40 00	– Other black tea (fermented) and other partly fermented tea	Free	A	
0903 00 00	Maté	Free	A	
0904	Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*			
	– Pepper			
0904 11 00	– – Neither crushed nor ground	Free	A	
0904 12 00	– – Crushed or ground	4	A	
0904 20	– Fruits of the genus *Capsicum* or of the genus *Pimenta*, dried or crushed or ground			
	– – Neither crushed nor ground			
0904 20 10	– – – Sweet peppers	9,6	A	
0904 20 30	– – – Other	Free	A	
0904 20 90	– – Crushed or ground	5	A	
0905 00 00	Vanilla	6	A	
0906	Cinnamon and cinnamon-tree flowers			
	– Neither crushed nor ground			
0906 11 00	– – Cinnamon (*Cinnamomum zeylanicum Blume*)	Free	A	
0906 19 00	– – Other	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0906 20 00	– Crushed or ground	Free	A	
0907 00 00	Cloves (whole fruit, cloves and stems)	8	A	
0908	Nutmeg, mace and cardamoms			
0908 10 00	– Nutmeg	Free	A	
0908 20 00	– Mace	Free	A	
0908 30 00	– Cardamoms	Free	A	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries			
0909 10 00	– Seeds of anise or badian	Free	A	
0909 20 00	– Seeds of coriander	Free	A	
0909 30 00	– Seeds of cumin	Free	A	
0909 40 00	– Seeds of caraway	Free	A	
0909 50 00	– Seeds of fennel; juniper berries	Free	A	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices			
0910 10 00	– Ginger	Free	A	
0910 20	– Saffron			
0910 20 10	– – Neither crushed nor ground	Free	A	
0910 20 90	– – Crushed or ground	8,5	A	
0910 30 00	– Turmeric (curcuma)	Free	A	
	– Other spices			
0910 91	– – Mixtures referred to in note 1(b) to this chapter			
0910 91 10	– – – Neither crushed nor ground	Free	A	
0910 91 90	– – – Crushed or ground	12,5	A	
0910 99	– – Other			
0910 99 10	– – – Fenugreek seed	Free	A	
	– – – Thyme			
	– – – – Neither crushed nor ground			
0910 99 31	– – – – – Wild thyme (*Thymus serpyllum*)	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
0910 99 33	– – – – – Other	7	A	
0910 99 39	– – – – Crushed or ground	8,5	A	
0910 99 50	– – – Bay leaves	7	A	
0910 99 60	– – – Curry	Free	A	
	– – – Other			
0910 99 91	– – – – Neither crushed nor ground	Free	A	
0910 99 99	– – – – Crushed or ground	12,5	A	
10	CHAPTER 10 - CEREALS			
1001	Wheat and meslin			
1001 10 00	– Durum wheat	148 EUR/t	F	
1001 90	– Other			
1001 90 10	– – Spelt for sowing	12,8	C	
	– – Other spelt, common wheat and meslin			
1001 90 91	– – – Common wheat and meslin seed	95 EUR/t	F	
1001 90 99	– – – Other	95 EUR/t	F	
1002 00 00	Rye	93 EUR/t	F	
1003 00	Barley			
1003 00 10	– Seed	93 EUR/t	F	
1003 00 90	– Other	93 EUR/t	F	
1004 00 00	Oats	89 EUR/t	F	
1005	Maize (corn)			
1005 10	– Seed			
	– – Hybrid			
1005 10 11	– – – Double hybrids and top cross hybrids	Free	A	
1005 10 13	– – – Three-cross hybrids	Free	A	
1005 10 15	– – – Simple hybrids	Free	A	
1005 10 19	– – – Other	Free	A	
1005 10 90	– – Other	94 EUR/t	F	
1005 90 00	– Other	94 EUR/t	F	
1006	Rice			
1006 10	– Rice in the husk (paddy or rough)			

▼B

CN 2007	Description	Base rate	Category	Comments
1006 10 10	– – For sowing	7,7	B	
	– – Other			
	– – – Parboiled			
1006 10 21	– – – – Round grain	211 EUR/t	F	
1006 10 23	– – – – Medium grain	211 EUR/t	F	
	– – – – Long grain			
1006 10 25	– – – – – Of a length/width ratio greater than 2 but less than 3	211 EUR/t	F	
1006 10 27	– – – – – Of a length/width ratio equal to or greater than 3	211 EUR/t	F	
	– – – Other			
1006 10 92	– – – – Round grain	211 EUR/t	F	
1006 10 94	– – – – Medium grain	211 EUR/t	F	
	– – – – Long grain			
1006 10 96	– – – – – Of a length/width ratio greater than 2 but less than 3	211 EUR/t	F	
1006 10 98	– – – – – Of a length/width ratio equal to or greater than 3	211 EUR/t	F	
1006 20	– Husked (brown) rice			
	– – Parboiled			
1006 20 11	– – – Round grain	65 EUR/t	F	
1006 20 13	– – – Medium grain	65 EUR/t	F	
	– – – Long grain			
1006 20 15	– – – – Of a length/width ratio greater than 2 but less than 3	65 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 20 17	– – – – Of a length/width ratio equal to or greater than 3	65 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
	– – Other			

▼B

CN 2007	Description	Base rate	Category	Comments
1006 20 92	– – – Round grain	65 EUR/t	F	
1006 20 94	– – – Medium grain	65 EUR/t	F	
	– – – Long grain			
1006 20 96	– – – – Of a length/width ratio greater than 2 but less than 3	65 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 20 98	– – – – Of a length/width ratio equal to or greater than 3	65 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 30	– Semi-milled or wholly milled rice, whether or not polished or glazed			
	– – Semi-milled rice			
	– – – Parboiled			
1006 30 21	– – – – Round grain	175 EUR/t	F	
1006 30 23	– – – – Medium grain	175 EUR/t	F	
	– – – – Long grain			
1006 30 25	– – – – – Of a length/width ratio greater than 2 but less than 3	175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 30 27		175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
	– – – Other			
1006 30 42	– – – – Round grain	175 EUR/t	F	
1006 30 44	– – – – Medium grain	175 EUR/t	F	
	– – – – Long grain			
1006 30 46	– – – – – Of a length/width ratio greater than 2 but less than 3	175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 30 48	– – – – – Of a length/width ratio equal to or greater than 3	175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
	– – Wholly milled rice			
	– – – Parboiled			
1006 30 61	– – – – Round grain	175 EUR/t	F	
1006 30 63	– – – – Medium grain	175 EUR/t	F	
	– – – – Long grain			

▼B

CN 2007	Description	Base rate	Category	Comments
1006 30 65	– – – – – Of a length/width ratio greater than 2 but less than 3	175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 30 67	– – – – – Of a length/width ratio equal to or greater than 3	175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
	– – – Other	175 EUR/t		
1006 30 92	– – – – Round grain	175 EUR/t	F	
1006 30 94	– – – – Medium grain	175 EUR/t	F	
	– – – – Long grain			
1006 30 96	– – – – – Of a length/width ratio greater than 2 but less than 3	175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 30 98	– – – – – Of a length/width ratio equal to or greater than 3	175 EUR/t	Q	See paragraph 10 of Appendix 2 to Annex I
1006 40 00	– Broken rice	128 EUR/t	F	
1007 00	Grain sorghum			
1007 00 10	– Hybrids for sowing	6,4	B	
1007 00 90	– Other	94 EUR/t	F	
1008	Buckwheat, millet and canary seed; other cereals			
1008 10 00	– Buckwheat	37 EUR/t	F	
1008 20 00	– Millet	56 EUR/t	F	
1008 30 00	– Canary seed	Free	A	
1008 90	– Other cereals			
1008 90 10	– – Triticale	93 EUR/t	F	

▼B

CN 2007	Description	Base rate	Category	Comments
1008 90 90	– – Other	37 EUR/t	F	Except Quinoa, which falls under category A
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN			
1101 00	Wheat or meslin flour			
	– Wheat flour			
1101 00 11	– – Of durum wheat	172 EUR/t	F	
1101 00 15	– – Of common wheat and spelt	172 EUR/t	F	
1101 00 90	– Meslin flour	172 EUR/t	F	
1102	Cereal flours other than of wheat or meslin			
1102 10 00	– Rye flour	168 EUR/t	F	
1102 20	– Maize (corn) flour			
1102 20 10	– – Of a fat content not exceeding 1,5 % by weight	173 EUR/t	F	
1102 20 90	– – Other	98 EUR/t	F	
1102 90	– Other			
1102 90 10	– – Barley flour	171 EUR/t	F	
1102 90 30	– – Oat flour	164 EUR/t	F	
1102 90 50	– – Rice flour	138 EUR/t	F	
1102 90 90	– – Other	98 EUR/t	F	
1103	Cereal groats, meal and pellets			
	– Groats and meal			
1103 11	– – Of wheat			
1103 11 10	– – – Durum wheat	267 EUR/t	F	
1103 11 90	– – – Common wheat and spelt	186 EUR/t	F	
1103 13	– – Of maize (corn)			
1103 13 10	– – – Of a fat content not exceeding 1,5 % by weight	173 EUR/t	F	
1103 13 90	– – – Other	98 EUR/t	F	
1103 19	– – Of other cereals			
1103 19 10	– – – Of rye	171 EUR/t	F	
1103 19 30	– – – Of barley	171 EUR/t	F	

▼B

CN 2007	Description	Base rate	Category	Comments
1103 19 40	– – – Of oats	164 EUR/t	F	
1103 19 50	– – – Of rice	138 EUR/t	F	
1103 19 90	– – – Other	98 EUR/t	F	
1103 20	– Pellets			
1103 20 10	– – Of rye	171 EUR/t	F	
1103 20 20	– – Of barley	171 EUR/t	F	
1103 20 30	– – Of oats	164 EUR/t	F	
1103 20 40	– – Of maize	173 EUR/t	F	
1103 20 50	– – Of rice	138 EUR/t	F	
1103 20 60	– – Of wheat	175 EUR/t	F	
1103 20 90	– – Other	98 EUR/t	F	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground			
	– Rolled or flaked grains			
1104 12	– – Of oats			
1104 12 10	– – – Rolled	93 EUR/t	F	
1104 12 90	– – – Flaked	182 EUR/t	F	
1104 19	– – Of other cereals			
1104 19 10	– – – Of wheat	175 EUR/t	F	
1104 19 30	– – – Of rye	171 EUR/t	F	

▼B

CN 2007	Description	Base rate	Category	Comments
1104 19 50	– – – Of maize	173 EUR/t	F	
	– – – Of barley			
1104 19 61	– – – – Rolled	97 EUR/t	F	
1104 19 69	– – – – Flaked	189 EUR/t	F	
	– – – Other			
1104 19 91	– – – – Flaked rice	234 EUR/t	F	
1104 19 99	– – – – Other	173 EUR/t	F	
	– Other worked grains (for example, hulled, pearled, sliced or kibbled)			
1104 22	– – Of oats			
1104 22 20	– – – Hulled (shelled or husked)	162 EUR/t	F	
1104 22 30	– – – Hulled and sliced or kibbled ('Grütze' or 'grutten')	162 EUR/t	F	
1104 22 50	– – – Pearled	145 EUR/t	F	
1104 22 90	– – – Not otherwise worked than kibbled	93 EUR/t	F	
1104 22 98	– – – Other	93 EUR/t	F	
1104 23	– – Of maize (corn)			
1104 23 10	– – – Hulled (shelled or husked), whether or not sliced or kibbled	152 EUR/t	F	
1104 23 30	– – – Pearled	152 EUR/t	F	
1104 23 90	– – – Not otherwise worked than kibbled	98 EUR/t	F	
1104 23 99	– – – Other	98 EUR/t	F	
1104 29	– – Of other cereals			
	– – – Of barley			
1104 29 01	– – – – Hulled (shelled or husked)	150 EUR/t	F	
1104 29 03	– – – – Hulled and sliced or kibbled ('Grütze' or 'grutten')	150 EUR/t	F	
1104 29 05	– – – – Pearled	236 EUR/t	F	
1104 29 07	– – – – Not otherwise worked than kibbled	97 EUR/t	F	

▼B

CN 2007	Description	Base rate	Category	Comments
1104 29 09	– – – – Other	97 EUR/t	F	
	– – – Other			
	– – – – Hulled (shelled or husked), whether or not sliced or kibbled			
1104 29 11	– – – – – Of wheat	129 EUR/t	F	
1104 29 18	– – – – – Other	129 EUR/t	F	
1104 29 30	– – – – Pearled	154 EUR/t	F	
	– – – – Not otherwise worked than kibbled			
1104 29 51	– – – – – Of wheat	99 EUR/t	F	
1104 29 55	– – – – – Of rye	97 EUR/t	F	
1104 29 59	– – – – – Other	98 EUR/t	F	
	– – – – Other			
1104 29 81	– – – – – Of wheat	99 EUR/t	F	
1104 29 85	– – – – – Of rye	97 EUR/t	F	
1104 29 89	– – – – – Other	98 EUR/t	F	
1104 30	– Germ of cereals, whole, rolled, flaked or ground			
1104 30 10	– – Of wheat	76 EUR/t	F	
1104 30 90	– – Of other cereals	75 EUR/t	F	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes			
1105 10 00	– Flour, meal and powder	12,2	A	
1105 20 00	– Flakes, granules and pellets	12,2	A	
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8			
1106 10 00	– Of the dried leguminous vegetables of heading 0713	7,7	A	
1106 20	– Of sago or of roots or tubers of heading 0714			
1106 20 10	– – Denatured	95 EUR/t	A	
1106 20 90	– – Other	166 EUR/t	A	
1106 30	– Of the products of Chapter 8			
1106 30 10	– – Of bananas	10,9	A	
1106 30 90	– – Other	8,3	A	

▼B

CN 2007	Description	Base rate	Category	Comments
1107	Malt, whether or not roasted			
1107 10	– Not roasted			
	– – Of wheat			
1107 10 11	– – – In the form of flour	177 EUR/t	F	
1107 10 19	– – – Other	134 EUR/t	F	
	– – Other			
1107 10 91	– – – In the form of flour	173 EUR/t	F	
1107 10 99	– – – Other	131 EUR/t	F	
1107 20 00	– Roasted	152 EUR/t	F	
1108	Starches; inulin			
	– Starches			
1108 11 00	– – Wheat starch	224 EUR/t	F	
1108 12 00	– – Maize (corn) starch	166 EUR/t	F	
1108 13 00	– – Potato starch	166 EUR/t	F	
1108 14 00	– – Manioc (cassava) starch	166 EUR/t	Q	See paragraph 5 of Appendix 2 to Annex I
1108 19	– – Other starches			
1108 19 10	– – – Rice starch	216 EUR/t	F	
1108 19 90	– – – Other	166 EUR/t	F	
1108 20 00	– Inulin	19,2	A	
1109 00 00	Wheat gluten, whether or not dried	512 EUR/t	F	
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER			
1201 00	Soya beans, whether or not broken			
1201 00 10	– For sowing	Free	A	
1201 00 90	– Other	Free	A	
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken			
1202 10	– In shell			
1202 10 10	– – For sowing	Free	A	
1202 10 90	– – Other	Free	A	
1202 20 00	– Shelled, whether or not broken	Free	A	

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CN 2007	Description	Base rate	Category	Comments
1203 00 00	Copra	Free	A	
1204 00	Linseed, whether or not broken			
1204 00 10	– For sowing	Free	A	
1204 00 90	– Other	Free	A	
1205	Rape or colza seeds, whether or not broken			
1205 10	– Low erucic acid rape or colza seeds			
1205 10 10	– – For sowing	Free	A	
1205 10 90	– – Other	Free	A	
1205 90 00	– Other	Free	A	
1206 00	Sunflower seeds, whether or not broken			
1206 00 10	– For sowing	Free	A	
	– Other			
1206 00 91	– – Shelled; in grey– and white-striped shell	Free	A	
1206 00 99	– – Other	Free	A	
1207	Other oil seeds and oleaginous fruits, whether or not broken			
1207 20	– Cotton seeds			
1207 20 10	– – For sowing	Free	A	
1207 20 90	– – Other	Free	A	
1207 40	– Sesamum seeds			
1207 40 10	– – For sowing	Free	A	
1207 40 90	– – Other	Free	A	
1207 50	– Mustard seeds			
1207 50 10	– – For sowing	Free	A	
1207 50 90	– – Other	Free	A	
	– Other			
1207 91	– – Poppy seeds			
1207 91 10	– – – For sowing	Free	A	
1207 91 90	– – – Other	Free	A	
1207 99	– – Other			
1207 99 15	– – – For sowing	Free	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
1207 99 91	– – – – Hemp seeds	Free	A	
1207 99 97	– – – – Other	Free	A	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard			
1208 10 00	– Of soya beans	4,5	A	
1208 90 00	– Other	Free	A	
1209	Seeds, fruit and spores, of a kind used for sowing			
1209 10 00	– Sugar beet seed	8,3	A	
	– Seeds of forage plants			
1209 21 00	– – Lucerne (alfalfa) seed	2,5	A	
1209 22	– – Clover (*Trifolium* spp.) seed			
1209 22 10	– – – Red clover (*Trifolium pratense* L.)	Free	A	
1209 22 80	– – – Other	Free	A	
1209 23	– – Fescue seed			
1209 23 11	– – – Meadow fescue (*Festuca pratensis Huds*.) seed	Free	A	
1209 23 15	– – – Red fescue (*Festuca rubra* L.) seed	Free	A	
1209 23 80	– – – Other	2,5	A	
1209 24 00	– – Kentucky blue grass (*Poa pratensis* L.) seed	Free	A	
1209 25	– – Ryegrass (*Lolium multiflorum* Lam., *Lolium perenne* L.) seed			
1209 25 10	– – – Italian ryegrass (including westerwolds) (*Lolium multiflorum* Lam.)	Free	A	
1209 25 90	– – – Perennial ryegrass (*Lolium perenne* L.)	Free	A	
1209 29	– – Other			
1209 29 10	– – – Vetch seed; seeds of the genus *Poa* (*Poa palustris* L., *Poa trivialis* L.); cocksfoot grass (*Dactylis glomerata* L.); bent grass (*Agrostis*)	Free	A	
1209 29 35	– – – Timothy grass seed	Free	A	
1209 29 50	– – – Lupine seed	2,5	A	
1209 29 60	– – – Fodder beet seed (*Beta vulgaris* var. *alba*)	8,3	A	
1209 29 80	– – – Other	2,5	A	
1209 30 00	– Seeds of herbaceous plants cultivated principally for their flowers	3	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
1209 91	– – Vegetable seeds			
1209 91 10	– – – Kohlrabi seeds (*Brassica oleracea*, var. *caulorapa* and *gongylodes* L.)	3	A	
1209 91 30	– – – Salad beet seed or beetroot seed (*Beta vulgaris* var. *conditiva*)	8,3	A	
1209 91 90	– – – Other	3	A	
1209 99	– – Other			
1209 99 10	– – – Forest-tree seeds	Free	A	
	– – – Other			
1209 99 91	– – – – Seeds of plants cultivated principally for their flowers, other than those of subheading 1209 30 00	3	A	
1209 99 99	– – – – Other	4	A	
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin			
1210 10 00	– Hop cones, neither ground nor powdered nor in the form of pellets	5,8	A	
1210 20	– Hop cones, ground, powdered or in the form of pellets; lupulin			
1210 20 10	– – Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	5,8	A	
1210 20 90	– – Other	5,8	A	
1211	Plants and parts of plants (including 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	Free	A	
1211 30 00	– Coca leaf	Free	A	
1211 40 00	– Poppy straw	Free	A	
1211 90	– Other			
1211 90 30	– – Tonquin beans	3	A	
1211 90 85	– – Other	Free	A	
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included			

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CN 2007	Description	Base rate	Category	Comments
1212 20 00	– Seaweeds and other algae	Free	A	
	– Other			
1212 91	– – Sugar beet			
1212 91 20	– – – Dried, whether or not ground	23 EUR/100 kg/ net	D	
1212 91 80	– – – Other	6,7 EUR/ 100 kg/net	D	
1212 99	– – Other			
1212 99 20	– – – Sugar cane	4,6 EUR/ 100 kg/net	D	
1212 99 30	– – – Locust beans	5,1	A	
	– – – Locust bean seeds			
1212 99 41	– – – – Not decorticated, crushed or ground	Free	A	
1212 99 49	– – – – Other	5,8	A	
1212 99 70	– – – Other	Free	A	
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Free	A	
1214	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	Free	A	
1214 90	– Other			
1214 90 10	– – Mangolds, swedes and other fodder roots	5,8	A	
1214 90 90	– – Other	Free	A	
13	CHAPTER 13 - LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS			
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
1301 20 00	– Gum Arabic	Free	A	
1301 90 00	– Other	Free	A	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products			
	– Vegetable saps and extracts			

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CN 2007	Description	Base rate	Category	Comments
1302 11 00	– – Opium	Free	A	
1302 12 00	– – Of liquorice	3,2	A	
1302 13 00	– – Of hops	3,2	A	
1302 19	– – Other			
1302 19 05	– – – Vanilla oleoresin	3	A	
1302 19 80	– – – Other	Free	A	
1302 20	– Pectic substances, pectinates and pectates			
1302 20 10	– – Dry	19,2	A	
1302 20 90	– – Other	11,2	A	
	– Mucilages and thickeners, whether or not modified, derived from vegetable products			
1302 31 00	– – Agar-agar	Free	A	
1302 32	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds			
1302 32 10	– – – Of locust beans or locust bean seeds	Free	A	
1302 32 90	– – – Of guar seeds	Free	A	
1302 39 00	– – Other	Free	A	
14	CHAPTER 14 - VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED			
1401	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	Free	A	
1401 20 00	– Rattans	Free	A	
1401 90 00	– Other	Free	A	
1404	Vegetable products not elsewhere specified or included			
1404 20 00	– Cotton linters	Free	A	
1404 90 00	– Other	Free	A	
III	SECTION III - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			

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CN 2007	Description	Base rate	Category	Comments
15	CHAPTER 15 - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			
1501 00	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503			
	– Pig fat (including lard)			
1501 00 11	– – For industrial uses other than the manufacture of foodstuffs for human consumption	Free	A	
1501 00 19	– – Other	17,2 EUR/ 100 kg/net	D	
1501 00 90	– Poultry fat	11,5	A	
1502 00	Fats of bovine animals, sheep or goats, other than those of heading 1503			
1502 00 10	– For industrial uses other than the manufacture of foodstuffs for human consumption	Free	A	
1502 00 90	– Other	3,2	A	
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared			
	– Lard stearin and oleostearin			
1503 00 11	– – For industrial uses	Free	A	
1503 00 19	– – Other	5,1	A	
1503 00 30	– Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	Free	A	
1503 00 90	– Other	6,4	A	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified			

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CN 2007	Description	Base rate	Category	Comments
1504 10	– Fish-liver oils and their fractions			
1504 10 10	– – Of a vitamin A content not exceeding 2 500 IU/g	3,8	A	
	– – Other			
1504 10 91	– – – Of halibut	Free	A	
1504 10 99	– – – Other	Free	A	
1504 20	– Fats and oils and their fractions, of fish, other than liver oils			
1504 20 10	– – Solid fractions	10,9	A	
1504 20 90	– – Other	Free	A	
1504 30	– Fats and oils and their fractions, of marine mammals			
1504 30 10	– – Solid fractions	10,9	A	
1504 30 90	– – Other	Free	A	
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)			
1505 00 10	– Wool grease, crude	3,2	A	
1505 00 90	– Other	Free	A	
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Free	A	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified			
1507 10	– Crude oil, whether or not degummed			
1507 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1507 10 90	– – Other	6,4	A	
1507 90	– Other			
1507 90 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1507 90 90	– – Other	9,6	A	
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified			
1508 10	– Crude oil			

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CN 2007	Description	Base rate	Category	Comments
1508 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	Free	A	
1508 10 90	– – Other	6,4	A	
1508 90	– Other			
1508 90 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1508 90 90	– – Other	9,6	A	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified			
1509 10	– Virgin			
1509 10 10	– – Lampante olive oil	122,6 EUR/ 100 kg/net	D	
1509 10 90	– – Other	124,5 EUR/ 100 kg/net	D	
1509 90 00	– Other	134,6 EUR/ 100 kg/net	D	
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509			
1510 00 10	– Crude oils	110,2 EUR/ 100 kg/net	D	
1510 00 90	– Other	160,3 EUR/ 100 kg/net	D	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified			
1511 10	– Crude oil			
1511 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	Free	A	
1511 10 90	– – Other	3,8	A	
1511 90	– Other			
	– – Solid fractions			
1511 90 11	– – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1511 90 19	– – – Other	10,9	A	
	– – Other			
1511 90 91	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	

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CN 2007	Description	Base rate	Category	Comments
1511 90 99	– – – Other	9	A	
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified			
	– Sunflower-seed or safflower oil and fractions thereof			
1512 11	– – Crude oil			
1512 11 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
	– – – Other			
1512 11 91	– – – – Sunflower-seed oil	6,4	A	
1512 11 99	– – – – Safflower oil	6,4	A	
1512 19	– – Other			
1512 19 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1512 19 90	– – – Other	9,6	A	
	– Cotton-seed oil and its fractions			
1512 21	– – Crude oil, whether or not gossypol has been removed			
1512 21 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1512 21 90	– – – Other	6,4	A	
1512 29	– – Other			
1512 29 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1512 29 90	– – – Other	9,6	A	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified			
	– Coconut (copra) oil and its fractions			

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CN 2007	Description	Base rate	Category	Comments
1513 11	– – Crude oil			
1513 11 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	2,5	A	
	– – – Other			
1513 11 91	– – – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 11 99	– – – – Other	6,4	A	
1513 19	– – Other			
	– – – Solid fractions			
1513 19 11	– – – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 19 19	– – – – Other	10,9	A	
	– – – Other			
1513 19 30	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
	– – – – Other			
1513 19 91	– – – – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 19 99	– – – – – Other	9,6	A	
	– Palm kernel or babassu oil and fractions thereof			
1513 21	– – Crude oil			
1513 21 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
	– – – Other			
1513 21 30	– – – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 21 90	– – – – Other	6,4	A	
1513 29	– – Other			
	– – – Solid fractions			
1513 29 11	– – – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 29 19	– – – – Other	10,9	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
1513 29 30	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
	– – – – Other			
1513 29 50	– – – – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 29 90	– – – – – Other	9,6	A	
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified			
	– Low erucic acid rape or colza oil and its fractions			
1514 11	– – Crude oil			
1514 11 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1514 11 90	– – – Other	6,4	A	
1514 19	– – Other			
1514 19 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1514 19 90	– – – Other	9,6	A	
	– Other			
1514 91	– – Crude oil			
1514 91 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1514 91 90	– – – Other	6,4	A	
1514 99	– – Other			
1514 99 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1514 99 90	– – – Other	9,6	A	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified			
	– Linseed oil and its fractions			
1515 11 00	– – Crude oil	3,2	A	
1515 19	– – Other			
1515 19 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	

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CN 2007	Description	Base rate	Category	Comments
1515 19 90	– – – Other	9,6	A	
	– Maize (corn) oil and its fractions			
1515 21	– – Crude oil			
1515 21 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1515 21 90	– – – Other	6,4	A	
1515 29	– – Other			
1515 29 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1515 29 90	– – – Other	9,6	A	
1515 30	– Castor oil and its fractions			
1515 30 10	– – For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	Free	A	
1515 30 90	– – Other	5,1	A	
1515 50	– Sesame oil and its fractions			
	– – Crude oil			
1515 50 11	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1515 50 19	– – – Other	6,4	A	
	– – Other			
1515 50 91	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1515 50 99	– – – Other	9,6	A	
1515 90	– Other			
1515 90 11	– – Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	Free	A	
	– – Tobacco-seed oil and its fractions			
	– – – Crude oil			
1515 90 21	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	Free	A	
1515 90 29	– – – – Other	6,4	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
1515 90 31	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	Free	A	
1515 90 39	– – – – Other	9,6	A	
	– – Other oils and their fractions			
	– – – Crude oils			
1515 90 40	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
	– – – – Other			
1515 90 51	– – – – – Solid, in immediate packings of a net content not exceeding 1 kg	12,8	A	
1515 90 59	– – – – – Solid, other; fluid	6,4	A	
	– – – Other			
1515 90 60	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
	– – – – Other			
1515 90 91	– – – – – Solid, in immediate packings of a net content not exceeding 1 kg	12,8	A	
1515 90 99	– – – – – Solid, other; fluid	9,6	A	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared			
1516 10	– Animal fats and oils and their fractions			
1516 10 10	– – In immediate packings of a net content not exceeding 1 kg	12,8	A	
1516 10 90	– – Other	10,9	A	
1516 20	– Vegetable fats and oils and their fractions			
1516 20 10	– – Hydrogenated castor oil, so called 'opal-wax'	3,4	A	
	– – Other			
1516 20 91	– – – In immediate packings of a net content not exceeding 1 kg	12,8	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
1516 20 95	– – – – Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of food-stuffs for human consumption	5,1	A	
	– – – – Other			
1516 20 96	– – – – – Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50 % by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils	9,6	A	
1516 20 98	– – – – – Other	10,9	A	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516			
1517 10	– Margarine, excluding liquid margarine			
1517 10 10	– – Containing, by weight, more than 10 % but not more than 15 % of milkfats	8,3 + 28,4 EUR/ 100 kg/net	A	
1517 10 90	– – Other	16	A	
1517 90	– Other			
1517 90 10	– – Containing, by weight, more than 10 % but not more than 15 % of milkfats	8,3 + 28,4 EUR/ 100 kg/net	M	
	– – Other			
1517 90 91	– – – Fixed vegetable oils, fluid, mixed	9,6	A	
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould-release preparations	2,9	A	
1517 90 99	– – – Other	16	A	
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; 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			

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CN 2007	Description	Base rate	Category	Comments
1518 00 10	– Linoxyn	7,7	A	
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption			
1518 00 31	– – Crude	3,2	A	
1518 00 39	– – Other	5,1	A	
	– Other			
1518 00 91	– – Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	7,7	A	
	– – Other			
1518 00 95	– – – Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	2	A	
1518 00 99	– – – Other	7,7	A	
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	Free	A	
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured			
1521 10 00	– Vegetable waxes	Free	A	
1521 90	– Other			
1521 90 10	– – Spermaceti, whether or not refined or coloured	Free	A	
	– – Beeswax and other insect waxes, whether or not refined or coloured			
1521 90 91	– – – Raw	Free	A	
1521 90 99	– – – Other	2,5	A	
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes			
1522 00 10	– Degras	3,8	A	
	– Residues resulting from the treatment of fatty substances or animal or vegetable waxes			
	– – Containing oil having the characteristics of olive oil			
1522 00 31	– – – Soapstocks	29,9 EUR/ 100 kg/net	A	

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CN 2007	Description	Base rate	Category	Comments
1522 00 39	– – – Other	47,8 EUR/ 100 kg/net	A	
	– – Other			
1522 00 91	– – – Oil foots and dregs; soapstocks	3,2	A	
1522 00 99	– – – Other	Free	A	
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES			
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products			
1601 00 10	– Of liver	15,4	A	
	– Other			
1601 00 91	– – Sausages, dry or for spreading, uncooked	149,4 EUR/ 100 kg/net	F	
1601 00 99	– – Other	100,5 EUR/ 100 kg/net	F	
1602	Other prepared or preserved meat, meat offal or blood			
1602 10 00	– Homogenised preparations	16,6	C	
1602 20	– Of liver of any animal			
	– – Goose or duck liver			
1602 20 11	– – – Containing 75 % or more by weight of fatty livers	10,2	A	
1602 20 19	– – – Other	10,2	A	
1602 20 90	– – Other	16	C	
	– Of poultry of heading 0105			
1602 31	– – Of turkeys			
	– – – Containing 57 % or more by weight of poultry meat or offal			
1602 31 11	– – – – Containing exclusively uncooked turkey meat	102,4 EUR/ 100 kg/net	F	
1602 31 19	– – – – Other	102,4 EUR/ 100 kg/net	B	

▼B

CN 2007	Description	Base rate	Category	Comments
1602 31 30	– – – Containing 25 % or more but less than 57 % by weight of poultry meat or offal	102,4 EUR/ 100 kg/net	B	
1602 31 90	– – – Other	102,4 EUR/ 100 kg/net	B	
1602 32	– – Of fowls of the species *Gallus domesticus*			
	– – – Containing 57 % or more by weight of poultry meat or offal			
1602 32 11	– – – – Uncooked	86,7 EUR/ 100 kg/net	F	
1602 32 19	– – – – Other	102,4 EUR/ 100 kg/net	F	
1602 32 30	– – – Containing 25 % or more but less than 57 % by weight of poultry meat or offal	10,9	F	
1602 32 90	– – – Other	10,9	F	
1602 39	– – Other			
	– – – Containing 57 % or more by weight of poultry meat or offal			
1602 39 21	– – – – Uncooked	86,7 EUR/ 100 kg/net	F	
1602 39 29	– – – – Other	10,9	F	
1602 39 40	– – – Containing 25 % or more but less than 57 % by weight of poultry meat or offal	10,9	F	
1602 39 80	– – – Other	10,9	F	
	– Of swine			
1602 41	– – Hams and cuts thereof			
1602 41 10	– – – Of domestic swine	156,8 EUR/ 100 kg/net	F	
1602 41 90	– – – Other	10,9	A	
1602 42	– – Shoulders and cuts thereof			
1602 42 10	– – – Of domestic swine	129,3 EUR/ 100 kg/net	F	
1602 42 90	– – – Other	10,9	A	
1602 49	– – Other, including mixtures			
	– – – Of domestic swine			
	– – – – Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin			

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CN 2007	Description	Base rate	Category	Comments
1602 49 11	– – – – – Loins (excluding collars) and cuts thereof, including mixtures of loins or hams	156,8 EUR/ 100kg/net	F	
1602 49 13	– – – – – Collars and cuts thereof, including mixtures of collars and shoulders	129,3 EUR/ 100 kg/net	F	
1602 49 15	– – – – – Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof	129,3 EUR/ 100 kg/net	F	
1602 49 19	– – – – – Other	85,7 EUR/ 100 kg/net	F	
1602 49 30	– – – – Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	75 EUR/100 kg/ net	F	
1602 49 50	– – – – Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	54,3 EUR/ 100 kg/net	F	
1602 49 90	– – – Other	10,9	A	
1602 50	– Of bovine animals			
1602 50 10	– – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 EUR/ 100 kg/net	F	
	– – Other			
	– – – In airtight containers			
1602 50 31	– – – – Corned beef	16,6	A	
1602 50 39	– – – – Other	16,6	A	
1602 50 80	– – – Other	16,6	A	
1602 90	– Other, including preparations of blood of any animal			
1602 90 10	– – Preparations of blood of any animal	16,6	C	
	– – Other			
1602 90 31	– – – Of game or rabbit	10,9	A	
1602 90 41	– – – Of reindeer	16,6	A	
	– – – Other			
1602 90 51	– – – – Containing meat or meat offal of domestic swine	85,7 EUR/ 100 kg/net	F	
	– – – – Other			
	– – – – – Containing bovine meat or offal			
1602 90 61	– – – – – – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 EUR/ 100 kg/net	F	

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CN 2007	Description	Base rate	Category	Comments
1602 90 69	– – – – – – Other	16,6	A	
	– – – – – Other			
	– – – – – – Of sheep or goats			
	– – – – – – – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal			
1602 90 72	– – – – – – – – Of sheep	12,8	A	
1602 90 74	– – – – – – – – Of goats	16,6	A	
	– – – – – – – Other			
1602 90 76	– – – – – – – – Of sheep	12,8	A	
1602 90 78	– – – – – – – – Of goats	16,6	A	
1602 90 98	– – – – – – Other	16,6	A	
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates			
1603 00 10	– In immediate packings of a net content of 1 kg or less	12,8	A	
1603 00 80	– Other	Free	A	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			
	– Fish, whole or in pieces, but not minced			
1604 11 00	– – Salmon	5,5	A	
1604 12	– – Herrings			
1604 12 10	– – – Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	15	A	
	– – – Other			
1604 12 91	– – – – In airtight containers	20	A	
1604 12 99	– – – – Other	20	A	
1604 13	– – Sardines, sardinella and brisling or sprats			
	– – – Sardines			
1604 13 11	– – – – In olive oil	12,5	A	

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CN 2007	Description	Base rate	Category	Comments
1604 13 19	– – – – Other	12,5	A	
1604 13 90	– – – Other	12,5	A	
1604 14	– – Tunas, skipjack and bonito (*Sarda* spp.)			
	– – – Tunas and skipjack			
1604 14 11	– – – – In vegetable oil	24	A	
	– – – – Other			
1604 14 16	– – – – – Fillets known as 'loins'	24	A	
1604 14 18	– – – – – Other	24	A	
1604 14 90	– – – Bonito (*Sarda* spp.)	25	A	
1604 15	– – Mackerel			
	– – – Of the species *Scomber scombrus* and *Scomber japonicus*			
1604 15 11	– – – – Fillets	25	A	
1604 15 19	– – – – Other	25	A	
1604 15 90	– – – Of the species *Scomber australasicus*	20	A	
1604 16 00	– – Anchovies	25	A	
1604 19	– – Other			
1604 19 10	– – – Salmonidae, other than salmon	7	A	
	– – – Fish of the genus *Euthynnus*, other than skipjack (*Euthynnus* (*Katsuwonus*) *pelamis*)			
1604 19 31	– – – – Fillets known as 'loins'	24	A	
1604 19 39	– – – – Other	24	A	
1604 19 50	– – – Fish of the species *Orcynopsis unicolor*	12,5	A	
	– – – Other			
1604 19 91	– – – – Fillets, raw, merely coated with batter or bread-crumbs, whether or not pre-fried in oil, frozen	7,5	A	
	– – – – Other			
1604 19 92	– – – – – Cod (*Gadus morhua, Gadus ogac, Gadus macro-cephalus*)	20	A	
1604 19 93	– – – – – Coalfish (*Pollachius virens*)	20	A	

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CN 2007	Description	Base rate	Category	Comments
1604 19 94	– – – – – Hake (*Merluccius* spp., *Urophycis* spp.)	20	A	
1604 19 95	– – – – – Alaska pollack (*Theragra chalcogramma*) and pollack (*Pollachius pollachius*)	20	A	
1604 19 98	– – – – – Other	20	A	
1604 20	– Other prepared or preserved fish			
1604 20 05	– – Preparations of surimi	20	A	
	– – Other			
1604 20 10	– – – Of salmon	5,5	A	
1604 20 30	– – – Of salmonidae, other than salmon	7	A	
1604 20 40	– – – Of anchovies	25	A	
1604 20 50	– – – Of sardines, bonito, mackerel of the species *Scomber scombrus* and *Scomber japonicus*, fish of the species *Orcynopsis unicolor*	25	A	
1604 20 70	– – – Of tunas, skipjack or other fish of the genus *Euthynnus*	24	A	
1604 20 90	– – – Of other fish	14	A	
1604 30	– Caviar and caviar substitutes			
1604 30 10	– – Caviar (sturgeon roe)	20	A	
1604 30 90	– – Caviar substitutes	20	A	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved			
1605 10 00	– Crab	8	A	
1605 20	– Shrimps and prawns			
1605 20 10	– – In airtight containers	20	A	
	– – Other			
1605 20 91	– – – In immediate packings of a net content not exceeding 2 kg	20	A	
1605 20 99	– – – Other	20	A	
1605 30	– Lobster			
1605 30 10	– – Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	Free	A	

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CN 2007	Description	Base rate	Category	Comments
1605 30 90	– – Other	20	A	
1605 40 00	– Other crustaceans	20	A	
1605 90	– Other			
	– – Molluscs			
	– – – Mussels (*Mytilus* spp., *Perna* spp.)			
1605 90 11	– – – – In airtight containers	20	A	
1605 90 19	– – – – Other	20	A	
1605 90 30	– – – Other	20	A	
1605 90 90	– – Other aquatic invertebrates	26	A	
17	CHAPTER 17 - SUGARS AND SUGAR CONFECTIONERY			
1701	Cane or beet sugar and chemically pure sucrose, in solid form			
	– Raw sugar not containing added flavouring or colouring matter			
1701 11	– – Cane sugar			
1701 11 10	– – – For refining	33,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1701 11 90	– – – Other	41,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1701 12	– – Beet sugar			
1701 12 10	– – – For refining	33,9 EUR/ 100 kg/net	F	
1701 12 90	– – – Other	41,9 EUR/ 100 kg/net	F	
	– Other			
1701 91 00	– – Containing added flavouring or colouring matter	41,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1701 99	– – Other			
1701 99 10	– – – White sugar	41,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1701 99 90	– – – Other	41,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I

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CN 2007	Description	Base rate	Category	Comments
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel			
	– Lactose and lactose syrup			
1702 11 00	– – Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	14 EUR/100 kg/ net	F	
1702 19 00	– – Other	14 EUR/100 kg/ net	F	
1702 20	– Maple sugar and maple syrup			
1702 20 10	– – Maple sugar in solid form, containing added flavouring or colouring matter	0,4 EUR/ 100 kg/net	F	
1702 20 90	– – Other	8	B	
1702 30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose			
1702 30 10	– – Isoglucose	50,7 EUR/ 100 kg/net mas	Q	See paragraph 9 of Appendix 2 to Annex I
	– – Other			
	– – – Containing in the dry state, 99 % or more by weight of glucose			
1702 30 51	– – – – In the form of white crystalline powder, whether or not agglomerated	26,8 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 30 59	– – – – Other	20 EUR/100 kg/ net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – – Other			
1702 30 91	– – – – In the form of white crystalline powder, whether or not agglomerated	26,8 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 30 99	– – – – Other	20 EUR/100 kg/ net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar			
1702 40 10	– – Isoglucose	50,7 EUR/ 100 kg/net mas	F	
1702 40 90	– – Other	20 EUR/100 kg/ net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 50 00	– Chemically pure fructose	16 + 50,7 EUR/ 100 kg/net mas	Q	See paragraph 9 of Appendix 2 to Annex I

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CN 2007	Description	Base rate	Category	Comments
1702 60	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar			
1702 60 10	– – Isoglucose	50,7 EUR/ 100 kg/net mas	F	
1702 60 80	– – Inulin syrup	0,4 EUR/ 100 kg/net	F	
1702 60 95	– – Other	0,4 EUR/ 100 kg/net	F	
1702 90	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose			
1702 90 10	– – Chemically pure maltose	12,8	A	
1702 90 30	– – Isoglucose	50,7 EUR/ 100 kg/net mas	Q	See paragraph 9 of Appendix 2 to Annex I
1702 90 50	– – Maltodextrine and maltodextrine syrup	20 EUR/100 kg/ net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 90 60	– – Artificial honey, whether or not mixed with natural honey	0,4 EUR/ 100 kg/net	F	
	– – Caramel			
1702 90 71	– – – Containing 50 % or more by weight of sucrose in the dry matter	0,4 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – – Other			
1702 90 75	– – – – In the form of powder, whether or not agglomerated	27,7 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 90 79	– – – – Other	19,2 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 90 80	– – Inulin syrup	0,4 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1702 90 99	– – Other	0,4 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1703	Molasses resulting from the extraction or refining of sugar			
1703 10 00	– Cane molasses	0,35 EUR/ 100 kg/net	A	
1703 90 00	– Other	0,35 EUR/ 100 kg/net	A	

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CN 2007	Description	Base rate	Category	Comments
1704	Sugar confectionery (including white chocolate), not containing cocoa			
1704 10	– Chewing gum, whether or not sugar-coated			
	– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)			
1704 10 11	– – – Gum in strips	6,2 + 27,1 EUR/ 100 kg/net MAX 17,9	J	
1704 10 19	– – – Other	6,2 + 27,1 EUR/ 100 kg/net MAX 17,9	J	
	– – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)			
1704 10 91	– – – Gum in strips	6,3 + 30,9 EUR/ 100 kg/net MAX 18,2	J	
1704 10 99	– – – Other	6,3 + 30,9 EUR/ 100 kg/net MAX 18,2	J	
1704 90	– Other			
1704 90 10	– – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13,4	A	
1704 90 30	– – White chocolate	9,1 + 45,1 EUR/ 100 kg/net MAX 18,9 + 16,5 EUR/ 100 kg/net	J	
	– – Other			
1704 90 51	– – – Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	9 + EA MAX 18,7 + AD S/Z	J	See paragraph 5, Section A of Annex I
1704 90 55	– – – Throat pastilles and cough drops	9 + EA MAX 18,7 + AD S/Z	J	See paragraph 5, Section A of Annex I
1704 90 61	– – – Sugar-coated (panned) goods	9 + EA MAX 18,7 + AD S/Z	J	See paragraph 5, Section A of Annex I
	– – – Other			
1704 90 65	– – – – Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	9 + EA MAX 18,7 + AD S/Z	J	See paragraph 5, Section A of Annex I
1704 90 71	– – – – Boiled sweets, whether or not filled	9 + EA MAX 18,7 + AD S/Z	J	See paragraph 5, Section A of Annex I

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CN 2007	Description	Base rate	Category	Comments
1704 90 75	– – – – Toffees, caramels and similar sweets	9 + EA MAX 18,7 + AD S/Z	J	See paragraph 5, Section A of Annex I
	– – – – Other			
1704 90 81	– – – – – Compressed tablets	9 + EA MAX 18,7 + AD S/Z	J	See paragraph 5, Section A of Annex I
1704 90 99	– – – – – Other	9 + EA MAX 18,7 + AD S/Z	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS			
1801 00 00	Cocoa beans, whole or broken, raw or roasted	Free	A	
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	Free	A	
1803	Cocoa paste, whether or not defatted			
1803 10 00	– Not defatted	9,6	A	
1803 20 00	– Wholly or partly defatted	9,6	A	
1804 00 00	Cocoa butter, fat and oil	7,7	A	
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	8	A	
1806	Chocolate and other food preparations containing cocoa			
1806 10	– Cocoa powder, containing added sugar or other sweetening matter			
1806 10 15	– – Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8	A	
1806 10 20	– – Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 25,2 EUR/ 100 kg/net	A	
1806 10 30	– – Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 31,4 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
1806 10 90	– – Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 41,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I

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CN 2007	Description	Base rate	Category	Comments
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	– – Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 20 30	– – Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
	– – Other			
1806 20 50	– – – Containing 18 % or more by weight of cocoa butter	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 20 70	– – – Chocolate milk crumb	15,4 + EA	A	See paragraph 5, Section A of Annex I
1806 20 80	– – – Chocolate flavour coating	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 20 95 ex1	– – – Other	8,3 + EA MAX 18,7 + AD S/Z	A	Containing < 70 % sugar; see paragraph 5, Section A of Annex I
1806 20 95 ex2	– – – Other	8,3 + EA MAX 18,7 + AD S/Z	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I
	– Other, in blocks, slabs or bars			
1806 31 00	– – Filled	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 32	– – Not filled			

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CN 2007	Description	Base rate	Category	Comments
1806 32 10	– – – With added cereal, fruit or nuts	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 32 90	– – – Other	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 90	– Other			
	– – Chocolate and chocolate products			
	– – – Chocolates (including pralines), whether or not filled			
1806 90 11	– – – – Containing alcohol	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 90 19	– – – – Other	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
	– – – Other			
1806 90 31	– – – – Filled	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 90 39	– – – – Not filled	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 90 50	– – Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 90 60	– – Spreads containing cocoa	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I
1806 90 70	– – Preparations containing cocoa for making beverages	8,3 + EA MAX 18,7 + AD S/Z	A	See paragraph 5, Section A of Annex I

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CN 2007	Description	Base rate	Category	Comments
1806 90 90 ex1	– – Other	8,3 + EA MAX 18,7 + AD S/Z	A	Containing < 70 % sugar; see paragraph 5, Section A of Annex I
1806 90 90 ex2	– – Other	8,3 + EA MAX 18,7 + AD S/Z	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS			
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included			
1901 10 00	– Preparations for infant use, put up for retail sale	7,6 + EA	M	See paragraph 5, Section A of Annex I
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading 1905	7,6 + EA	M	See paragraph 5, Section A of Annex I
1901 90	– Other			
	– – Malt extract			
1901 90 11	– – – With a dry extract content of 90 % or more by weight	5,1 + 18 EUR/ 100 kg/net	M	
1901 90 19	– – – Other	5,1 + 14,7 EUR/ 100 kg/net	M	
	– – Other			
1901 90 91	– – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	12,8	A	
1901 90 99	– – – Other	7,6 + EA	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I
1902	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			
	– Uncooked pasta, not stuffed or otherwise prepared			

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CN 2007	Description	Base rate	Category	Comments
1902 11 00	– – Containing eggs	7,7 + 24,6 EUR/ 100 kg/net	M	
1902 19	– – Other			
1902 19 10	– – – Containing no common wheat flour or meal	7,7 + 24,6 EUR/ 100 kg/net	M	
1902 19 90	– – – Other	7,7 + 21,1 EUR/ 100 kg/net	M	
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared			
1902 20 10	– – Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8,5	A	
1902 20 30	– – Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	54,3 EUR/ 100 kg/net	A	
	– – Other			
1902 20 91	– – – Cooked	8,3 + 6,1 EUR/ 100 kg/net	M	
1902 20 99	– – – Other	8,3 + 17,1 EUR/ 100 kg/net	M	
1902 30	– Other pasta			
1902 30 10	– – Dried	6,4 + 24,6 EUR/ 100 kg/net	M	
1902 30 90	– – Other	6,4 + 9,7 EUR/ 100 kg/net	M	
1902 40	– Couscous			
1902 40 10	– – Unprepared	7,7 + 24,6 EUR/ 100 kg/net	M	
1902 40 90	– – Other	6,4 + 9,7 EUR/ 100 kg/net	M	
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 + 15,1 EUR/ 100 kg/net	M	
1904	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	– – Obtained from maize	3,8 + 20 EUR/ 100 kg/net	A	
1904 10 30	– – Obtained from rice	5,1 + 46 EUR/ 100 kg/net	A	
1904 10 90	– – Other	5,1 + 33,6 EUR/ 100 kg/net	A	

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CN 2007	Description	Base rate	Category	Comments
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
1904 20 10	– – Preparation of the Müsli type based on unroasted cereal flakes	9 + EA	M	See paragraph 5, Section A of Annex I
	– – Other			
1904 20 91	– – – Obtained from maize	3,8 + 20 EUR/ 100 kg/net	M	
1904 20 95	– – – Obtained from rice	5,1 + 46 EUR/ 100 kg/net	M	
1904 20 99	– – – Other	5,1 + 33,6 EUR/ 100 kg/net	M	
1904 30 00	– Bulgur wheat	8,3 + 25,7 EUR/ 100 kg/net	M	
1904 90	– Other			
1904 90 10	– – Rice	8,3 + 46 EUR/ 100 kg/net	M	
1904 90 80	– – Other	8,3 + 25,7 EUR/ 100 kg/net	M	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, 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	5,8 + 13 EUR/ 100 kg/net	M	
1905 20	– Gingerbread and the like			
1905 20 10	– – Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	9,4 + 18,3 EUR/ 100 kg/net	J	
1905 20 30	– – Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expessed as sucrose)	9,8 + 24,6 EUR/ 100 kg/net	J	
1905 20 90	– – Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	10,1 + 31,4 EUR/ 100 kg/net	J	
	– Sweet biscuits; waffles and wafers			
1905 31	– – Sweet biscuits			
	– – – Completely or partially coated or covered with chocolate or other preparations containing cocoa			
1905 31 11	– – – – In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
1905 31 19	– – – – Other	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
1905 31 30	– – – – Containing 8 % or more by weight of milkfats	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
	– – – – Other			
1905 31 91	– – – – – Sandwich biscuits	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
1905 31 99	– – – – – Other	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
1905 32	– – Waffles and wafers			
1905 32 05	– – – With a water content exceeding 10 % by weight	9 + EA MAX 20,7 + AD F/M	M	See paragraph 5, Section A of Annex I
	– – – Other			
	– – – – Completely or partially coated or covered with chocolate or other preparations containing cocoa			
1905 32 11	– – – – – In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
1905 32 19	– – – – – Other	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
	– – – – Other			
1905 32 91	– – – – – Salted, whether or not filled	9 + EA MAX 20,7 + AD F/M	M	See paragraph 5, Section A of Annex I
1905 32 99	– – – – – Other	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
1905 40	– Rusks, toasted bread and similar toasted products			
1905 40 10	– – Rusks	9,7 + EA	A	See paragraph 5, Section A of Annex I
1905 40 90	– – Other	9,7 + EA	A	See paragraph 5, Section A of Annex I
1905 90	– Other			
1905 90 10	– – Matzos	3,8 + 15,9 EUR/ 100 kg/net	M	
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4,5 + 60,5 EUR/ 100 kg/net	J	
	– – Other			

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CN 2007	Description	Base rate	Category	Comments
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	9,7 + EA	A	See paragraph 5, Section A of Annex I
1905 90 45	– – – Biscuits	9 + EA MAX 20,7 + AD F/M	A	See paragraph 5, Section A of Annex I
1905 90 55	– – – Extruded or expanded products, savoury or salted	9 + EA MAX 20,7 + AD F/M	A	See paragraph 5, Section A of Annex I
	– – – Other			
1905 90 60	– – – – With added sweetening matter	9 + EA MAX 24,2 + AD S/Z	J	See paragraph 5, Section A of Annex I
1905 90 90	– – – – Other	9 + EA MAX 20,7 + AD F/M	A	See paragraph 5, Section A of Annex I
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid			
2001 10 00	– Cucumbers and gherkins	17,6	A	
2001 90	– Other			
2001 90 10	– – Mango chutney	Free	A	
2001 90 20	– – Fruit of the genus *Capsicum* other than sweet peppers or pimentos	5	A	
2001 90 30	– – Sweetcorn (*Zea mays* var. *saccharata*)	5,1 + 9,4 EUR/ 100 kg/net	Q	See paragraph 6 of Appendix 2 to Annex I
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	8,3 + 3,8 EUR/ 100 kg/net	A	
2001 90 50	– – Mushrooms	16	A	
2001 90 60	– – Palm hearts	10	A	
2001 90 65	– – Olives	16	A	
2001 90 70	– – Sweet peppers	16	A	
2001 90 91	– – Tropical fruit and tropical nuts	10	A	
2001 90 93	– – Onions	16	A	
2001 90 99	– – Other	16	A	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid			

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CN 2007	Description	Base rate	Category	Comments
2002 10	– Tomatoes, whole or in pieces			
2002 10 10	– – Peeled	14,4	A	
2002 10 90	– – Other	14,4	A	
2002 90	– Other			
	– – With a dry matter content of less than 12 % by weight			
2002 90 11	– – – In immediate packings of a net content exceeding 1 kg	14,4	A	
2002 90 19	– – – In immediate packings of a net content not exceeding 1 kg	14,4	A	
	– – With a dry matter content of not less than 12 % but not more than 30 % by weight			
2002 90 31	– – – In immediate packings of a net content exceeding 1 kg	14,4	A	
2002 90 39	– – – In immediate packings of a net content not exceeding 1 kg	14,4	A	
	– – With a dry matter content of more than 30 % by weight			
2002 90 91	– – – In immediate packings of a net content exceeding 1 kg	14,4	A	
2002 90 99	– – – In immediate packings of a net content not exceeding 1 kg	14,4	A	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003 10	– Mushrooms of the genus *Agaricus*			
2003 10 20	– – Provisionally preserved, completely cooked	18,4 + 191 EUR/ 100 kg/net eda	Q	See paragraph 7 of Appendix 2 to Annex I
2003 10 30	– – Other	18,4 + 222 EUR/ 100 kg/net eda	Q	See paragraph 7 of Appendix 2 to Annex I
2003 20 00	– Truffles	14,4	A	
2003 90 00	– Other	18,4	A	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006			
2004 10	– Potatoes			
2004 10 10	– – Cooked, not otherwise prepared	14,4	A	
	– – Other			
2004 10 91	– – – In the form of flour, meal or flakes	7,6 + EA	A	See paragraph 5, Section A of Annex I
2004 10 99	– – – Other	17,6	A	
2004 90	– Other vegetables and mixtures of vegetables			

▼B

CN 2007	Description	Base rate	Category	Comments
2004 90 10	– – Sweetcorn (*Zea mays* var. *saccharata*)	5,1 + 9,4 EUR/ 100 kg/net	Q	See paragraph 6 of Appendix 2 to Annex I
2004 90 30	– – Sauerkraut, capers and olives	16	A	
2004 90 50	– – Peas (*Pisum sativum*) and immature beans of the species *Phaseolus* spp., in pod	19,2	A	
	– – Other, including mixtures			
2004 90 91	– – – Onions, cooked, not otherwise prepared	14,4	A	
2004 90 98	– – – Other	17,6	A	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006			
2005 10 00	– Homogenised vegetables	17,6	A	
2005 20	– Potatoes			
2005 20 10	– – In the form of flour, meal or flakes	8,8 + EA	A	See paragraph 5, Section A of Annex I
	– – Other			
2005 20 20	– – – Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	14,1	A	
2005 20 80	– – – Other	14,1	A	
2005 40 00	– Peas (*Pisum sativum*)	19,2	A	
	– Beans (*Vigna* spp., *Phaseolus* spp.)			
2005 51 00	– – Beans, shelled	17,6	A	
2005 59 00	– – Other	19,2	A	
2005 60 00	– Asparagus	17,6	A	
2005 70	– Olives			
2005 70 10	– – In immediate packings of a net content not exceeding 5 kg	12,8	A	

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CN 2007	Description	Base rate	Category	Comments
2005 70 90	– – Other	12,8	A	
2005 80 00	– Sweetcorn (*Zea mays* var. *saccharata*)	5,1 + 9,4 EUR/ 100 kg/net	Q	See paragraph 6 of Appendix 2 to Annex I
	– Other vegetables and mixtures of vegetables			
2005 91 00	– – Bamboo shoots	17,6	A	
2005 99	– – Other			
2005 99 10	– – – Fruit of the genus *Capsicum*, other than sweet peppers or pimentos	6,4	A	
2005 99 20	– – – Capers	16	A	
2005 99 30	– – – Globe artichokes	17,6	A	
2005 99 40	– – – Carrots	17,6	A	
2005 99 50	– – – Mixtures of vegetables	17,6	A	
2005 99 60	– – – Sauerkraut	16	A	
2005 99 90	– – – Other	17,6	A	
2006 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)			
2006 00 10	– Ginger	Free	A	
	– Other			
	– – With a sugar content exceeding 13 % by weight			
2006 00 31	– – – Cherries	20 + 23,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2006 00 35	– – – Tropical fruit and tropical nuts	12,5 + 15 EUR/ 100 kg/net	A	
2006 00 38	– – – Other	20 + 23,9 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – Other			
2006 00 91	– – – Tropical fruit and tropical nuts	12,5	A	
2006 00 99	– – – Other	20	A	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter			
2007 10	– Homogenised preparations			
2007 10 10	– – With a sugar content exceeding 13 % by weight	24 + 4,2 EUR/ 100 kg/net	A	
	– – Other			

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CN 2007	Description	Base rate	Category	Comments
2007 10 91	– – – Of tropical fruit	15	A	
2007 10 99	– – – Other	24	A	
	– Other			
2007 91	– – Citrus fruit			
2007 91 10	– – – With a sugar content exceeding 30 % by weight	20 + 23 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2007 91 30	– – – With a sugar content exceeding 13 % but not exceeding 30 % by weight	20 + 4,2 EUR/ 100 kg/net	A	
2007 91 90	– – – Other	21,6	A	
2007 99	– – Other			
	– – – With a sugar content exceeding 30 % by weight			
2007 99 10	– – – – Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	22,4	A	
2007 99 20	– – – – Chestnut purée and paste	24 + 19,7 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – – – Other			
2007 99 31	– – – – – Of cherries	24 + 23 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2007 99 33	– – – – – Of strawberries	24 + 23 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2007 99 35	– – – – – Of raspberries	24 + 23 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2007 99 39	– – – – – Other	24 + 23 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – – With a sugar content exceeding 13 % but not exceeding 30 % by weight			
2007 99 55	– – – – Apple purée, including compotes	24 + 4,2 EUR/ 100 kg/net	A	
2007 99 57	– – – – Other	24 + 4,2 EUR/ 100 kg/net	A	
	– – – Other			
2007 99 91	– – – – Apple purée, including compotes	24	A	
2007 99 93	– – – – Of tropical fruit and tropical nuts	15	A	
2007 99 98	– – – – Other	24	A	

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CN 2007	Description	Base rate	Category	Comments
2008	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			
	– Nuts, groundnuts and other seeds, whether or not mixed together			
2008 11	– – Groundnuts			
2008 11 10	– – – Peanut butter	12,8	A	
	– – – Other, in immediate packings of a net content			
	– – – – Exceeding 1 kg			
2008 11 92	– – – – – Roasted	11,2	A	
2008 11 94	– – – – – Other	11,2	A	
	– – – – Not exceeding 1 kg			
2008 11 96	– – – – – Roasted	12	A	
2008 11 98	– – – – – Other	12,8	A	
2008 19	– – Other, including mixtures			
	– – – In immediate packings of a net content exceeding 1 kg			
2008 19 11	– – – – Tropical nuts; mixtures containing 50 % or more by weight of tropical nuts and tropical fruit	7	A	
	– – – – Other			
2008 19 13	– – – – – Roasted almonds and pistachios	9	A	
2008 19 19	– – – – – Other	11,2	A	
	– – – In immediate packings of a net content not exceeding 1 kg			
2008 19 91	– – – – Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts and tropical fruit	8	A	
	– – – – Other			
	– – – – – Roasted nuts			
2008 19 93	– – – – – – Almonds and pistachios	10,2	A	
2008 19 95	– – – – – – Other	12	A	
2008 19 99	– – – – – Other	12,8	A	
2008 20	– Pineapples			
	– – Containing added spirit			
	– – – In immediate packings of a net content exceeding 1 kg			

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CN 2007	Description	Base rate	Category	Comments
2008 20 11	– – – – With a sugar content exceeding 17 % by weight	25,6 + 2,5 EUR/ 100 kg/net	A	
2008 20 19	– – – – Other	25,6	A	
	– – – In immediate packings of a net content not exceeding 1 kg			
2008 20 31	– – – – With a sugar content exceeding 19 % by weight	25,6 + 2,5 EUR/ 100 kg/net	A	
2008 20 39	– – – – Other	25,6	A	
	– – Not containing added spirit			
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 20 51	– – – – With a sugar content exceeding 17 % by weight	19,2	A	
2008 20 59	– – – – Other	17,6	A	
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 20 71	– – – – With a sugar content exceeding 19 % by weight	20,8	A	
2008 20 79	– – – – Other	19,2	A	
2008 20 90	– – – Not containing added sugar	18,4	A	
2008 30	– Citrus fruit			
	– – Containing added spirit			
	– – – With a sugar content exceeding 9 % by weight			
2008 30 11	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 30 19	– – – – Other	25,6 + 4,2 EUR/ 100 kg/net	A	
	– – – Other			
2008 30 31	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 30 39	– – – – Other	25,6	A	
	– – Not containing added spirit			
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 30 51	– – – – Grapefruit segments	15,2	A	
2008 30 55	– – – – Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18,4	A	
2008 30 59	– – – – Other	17,6	A	
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg			

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CN 2007	Description	Base rate	Category	Comments
2008 30 71	– – – – Grapefruit segments	15,2	A	
2008 30 75	– – – – Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	17,6	A	
2008 30 79	– – – – Other	20,8	A	
2008 30 90	– – – Not containing added sugar	18,4	A	
2008 40	– Pears			
	– – Containing added spirit			
	– – – In immediate packings of a net content exceeding 1 kg			
	– – – – With a sugar content exceeding 13 % by weight			
2008 40 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 40 19	– – – – – Other	25,6 + 4,2 EUR/ 100 kg/net	J	
	– – – – Other			
2008 40 21	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 40 29	– – – – – Other	25,6	A	
	– – – In immediate packings of a net content not exceeding 1 kg			
2008 40 31	– – – – With a sugar content exceeding 15 % by weight	25,6 + 4,2 EUR/ 100 kg/net	J	
2008 40 39	– – – – Other	25,6	A	
	– – Not containing added spirit			
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 40 51	– – – – With a sugar content exceeding 13 % by weight	17,6	A	
2008 40 59	– – – – Other	16	A	
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 40 71	– – – – With a sugar content exceeding 15 % by weight	19,2	A	
2008 40 79	– – – – Other	17,6	A	
2008 40 90	– – – Not containing added sugar	16,8	A	
2008 50	– Apricots			
	– – Containing added spirit			
	– – – In immediate packings of a net content exceeding 1 kg			
	– – – – With a sugar content exceeding 13 % by weight			

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CN 2007	Description	Base rate	Category	Comments
2008 50 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 50 19	– – – – – Other	25,6 + 4,2 EUR/ 100 kg/net	J	
	– – – – Other			
2008 50 31	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 50 39	– – – – – Other	25,6	A	
	– – – In immediate packings of a net content not exceeding 1 kg			
2008 50 51	– – – – With a sugar content exceeding 15 % by weight	25,6 + 4,2 EUR/ 100 kg/net	J	
2008 50 59	– – – – Other	25,6	A	
	– – Not containing added spirit			
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 50 61	– – – – With a sugar content exceeding 13 % by weight	19,2	A	
2008 50 69	– – – – Other	17,6	A	
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 50 71	– – – – With a sugar content exceeding 15 % by weight	20,8	A	
2008 50 79	– – – – Other	19,2	A	
	– – – Not containing added sugar, in immediate packings of a net content			
2008 50 92	– – – – Of 5 kg or more	13,6	A	
2008 50 94	– – – – Of 4,5 kg or more but less than 5 kg	17	A	
2008 50 99	– – – – Of less than 4,5 kg	18,4	A	
2008 60	– Cherries			
	– – Containing added spirit			
	– – – With a sugar content exceeding 9 % by weight			
2008 60 11	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 60 19	– – – – Other	25,6 + 4,2 EUR/ 100 kg/net	J	
	– – – Other			
2008 60 31	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 60 39	– – – – Other	25,6	A	
	– – Not containing added spirit			
	– – – Containing added sugar, in immediate packings of a net content			

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CN 2007	Description	Base rate	Category	Comments
2008 60 50	– – – – Exceeding 1 kg	17,6	A	
2008 60 60	– – – – Not exceeding 1 kg	20,8	A	
	– – – Not containing added sugar, in immediate packings of a net content			
2008 60 70	– – – – Of 4,5 kg or more	18,4	A	
2008 60 90	– – – – Of less than 4,5 kg	18,4	A	
2008 70	– Peaches, including nectarines			
	– – Containing added spirit			
	– – – In immediate packings of a net content exceeding 1 kg			
	– – – – With a sugar content exceeding 13 % by weight			
2008 70 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 70 19	– – – – – Other	25,6 + 4,2 EUR/ 100 kg/net	K	
	– – – – Other			
2008 70 31	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 70 39	– – – – – Other	25,6	A	
	– – – In immediate packings of a net content not exceeding 1 kg			
2008 70 51	– – – – With a sugar content exceeding 15 % by weight	25,6 + 4,2 EUR/ 100 kg/net	K	
2008 70 59	– – – – Other	25,6	A	
	– – Not containing added spirit			
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 70 61	– – – – With a sugar content exceeding 13 % by weight	19,2	A	
2008 70 69	– – – – Other	17,6	A	
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 70 71	– – – – With a sugar content exceeding 15 % by weight	19,2	A	
2008 70 79	– – – – Other	17,6	A	
	– – – Not containing added sugar, in immediate packings of a net content			
2008 70 92	– – – – Of 5 kg or more	15,2	A	

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CN 2007	Description	Base rate	Category	Comments
2008 70 98	– – – – Of less than 5 kg	18,4	A	
2008 80	– Strawberries			
	– – Containing added spirit			
	– – – With a sugar content exceeding 9 % by weight			
2008 80 11	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 80 19	– – – – Other	25,6 + 4,2 EUR/ 100 kg/net	J	
	– – – Other			
2008 80 31	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 80 39	– – – – Other	25,6	A	
	– – Not containing added spirit			
2008 80 50	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	A	
2008 80 70	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8	A	
2008 80 90	– – – Not containing added sugar	18,4	A	
	– Other, including mixtures other than those of subheading 2008 19			
2008 91 00	– – Palm hearts	10	A	
2008 92	– – Mixtures			
	– – – Containing added spirit			
	– – – – With a sugar content exceeding 9 % by weight			
	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
2008 92 12	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16	A	
2008 92 14	– – – – – – Other	25,6	A	
	– – – – – Other			
2008 92 16	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16 + 2,6 EUR/ 100 kg/net	A	

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CN 2007	Description	Base rate	Category	Comments
2008 92 18	– – – – – – Other	25,6 + 4,2 EUR/ 100 kg/net	A	
	– – – – Other			
	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
2008 92 32	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	15	A	
2008 92 34	– – – – – – Other	24	A	
	– – – – – Other			
2008 92 36	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16	A	
2008 92 38	– – – – – – Other	25,6	A	
	– – – Not containing added spirit			
	– – – – Containing added sugar			
	– – – – – In immediate packings of a net content exceeding 1 kg			
2008 92 51	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11	A	
2008 92 59	– – – – – – Other	17,6	A	
	– – – – – Other			
	– – – – – – Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruits			
2008 92 72	– – – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	8,5	A	
2008 92 74	– – – – – – – Other	13,6	A	
	– – – – – – Other			
2008 92 76	– – – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	12	A	

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CN 2007	Description	Base rate	Category	Comments
2008 92 78	– – – – – – – Other	19,2	A	
	– – – – Not containing added sugar, in immediate packings of a net content			
	– – – – – Of 5 kg or more			
2008 92 92	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	A	
2008 92 93	– – – – – – Other	18,4	A	
	– – – – – Of 4,5 kg or more but less than 5 kg			
2008 92 94	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	A	
2008 92 96	– – – – – – Other	18,4	A	
	– – – – – Of less than 4,5 kg			
2008 92 97	– – – – – – Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	A	
2008 92 98	– – – – – – Other	18,4	A	
2008 99	– – Other			
	– – – Containing added spirit			
	– – – – Ginger			
2008 99 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	10	A	
2008 99 19	– – – – – Other	16	A	
	– – – – Grapes			
2008 99 21	– – – – – With a sugar content exceeding 13 % by weight	25,6 + 3,8 EUR/ 100 kg/net	A	
2008 99 23	– – – – – Other	25,6	A	
	– – – – Other			
	– – – – – With a sugar content exceeding 9 % by weight			
	– – – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
2008 99 24	– – – – – – – Tropical fruit	16	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2008 99 28	– – – – – – – Other	25,6	A	
	– – – – – – Other			
2008 99 31	– – – – – – – Tropical fruit	16 + 2,6 EUR/ 100 kg/net	A	
2008 99 34	– – – – – – – Other	25,6 + 4,2 EUR/ 100 kg/net	A	
	– – – – – Other			
	– – – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
2008 99 36	– – – – – – – Tropical fruit	15	A	
2008 99 37	– – – – – – – Other	24	A	
	– – – – – – Other			
2008 99 38	– – – – – – – Tropical fruit	16	A	
2008 99 40	– – – – – – – Other	25,6	A	
	– – – Not containing added spirit			
	– – – – Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 99 41	– – – – – Ginger	Free	A	
2008 99 43	– – – – – Grapes	19,2	A	
2008 99 45	– – – – – Plums and prunes	17,6	A	
2008 99 46	– – – – – Passion fruit, guavas and tamarinds	11	A	
2008 99 47	– – – – – Mangoes, mangosteens, papaws (papayas), cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya	11	A	
2008 99 49	– – – – – Other	17,6	A	
	– – – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 99 51	– – – – – Ginger	Free	A	
2008 99 61	– – – – – Passion fruit and guavas	13	A	
2008 99 62	– – – – – Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya	13	A	
2008 99 67	– – – – – Other	20,8	A	
	– – – – Not containing added sugar			
	– – – – – Plums and prunes, in immediate packings of a net content			

▼B

CN 2007	Description	Base rate	Category	Comments
2008 99 72	– – – – – – Of 5 kg or more	15,2	A	
2008 99 78	– – – – – – Of less than 5 kg	18,4	A	
2008 99 85	– – – – – Maize (corn), other than sweetcorn (*Zea mays* var. *saccharata*)	5,1 + 9,4 EUR/ 100 kg/net	M	
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	8,3 + 3,8 EUR/ 100 kg/net	A	
2008 99 99	– – – – – Other	18,4	A	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter			
	– Orange juice			
2009 11	– – Frozen			
	– – – Of a Brix value exceeding 67			
2009 11 11 ex1	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 11 11 ex2	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 11 19	– – – – Other	33,6	A	
	– – – Of a Brix value not exceeding 67			
2009 11 91	– – – – Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 11 99	– – – – Other	15,2	A	
2009 12 00	– – Not frozen, of a Brix value not exceeding 20	12,2	A	
2009 19	– – Other			
	– – – Of a Brix value exceeding 67			
2009 19 11 ex1	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 19 11 ex2	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I

▼B

CN 2007	Description	Base rate	Category	Comments
2009 19 19	– – – – Other	33,6	A	
	– – – Of a Brix value exceeding 20 but not exceeding 67			
2009 19 91	– – – – Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 19 98	– – – – Other	12,2	A	
	– Grapefruit (including pomelo) juice			
2009 21 00	– – Of a Brix value not exceeding 20	12	A	
2009 29	– – Other			
	– – – Of a Brix value exceeding 67			
2009 29 11 ex1	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 29 11 ex2	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 29 19	– – – – Other	33,6	A	
	– – – Of a Brix value exceeding 20 but not exceeding 67			
2009 29 91	– – – – Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	12 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 29 99	– – – – Other	12	A	
	– Juice of any other single citrus fruit			
2009 31	– – Of a Brix value not exceeding 20			
	– – – Of a value exceeding EUR 30 per 100 kg net weight			
2009 31 11	– – – – Containing added sugar	14,4	A	
2009 31 19	– – – – Not containing added sugar	15,2	A	
	– – – Of a value not exceeding EUR 30 per 100 kg net weight			
	– – – – Lemon juice			
2009 31 51	– – – – – Containing added sugar	14,4	A	
2009 31 59	– – – – – Not containing added sugar	15,2	A	
	– – – – Other citrus fruit juices			
2009 31 91	– – – – – Containing added sugar	14,4	A	
2009 31 99	– – – – – Not containing added sugar	15,2	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2009 39	– – Other			
	– – – Of a Brix value exceeding 67			
2009 39 11 ex1	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 39 11 ex2	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 39 19	– – – – Other	33,6	A	
	– – – Of a Brix value exceeding 20 but not exceeding 67			
	– – – – Of a value exceeding EUR 30 per 100 kg net weight			
2009 39 31	– – – – – Containing added sugar	14,4	A	
2009 39 39	– – – – – Not containing added sugar	15,2	A	
	– – – – Of a value not exceeding EUR 30 per 100 kg net weight			
	– – – – – Lemon juice			
2009 39 51	– – – – – – With an added sugar content exceeding 30 % by weight	14,4 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 39 55	– – – – – – With an added sugar content not exceeding 30 % by weight	14,4	A	
2009 39 59	– – – – – – Not containing added sugar	15,2	A	
	– – – – – Other citrus fruit juices			
2009 39 91	– – – – – – With an added sugar content exceeding 30 % by weight	14,4 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 39 95	– – – – – – With an added sugar content not exceeding 30 % by weight	14,4	A	
2009 39 99	– – – – – – Not containing added sugar	15,2	A	
	– Pineapple juice			
2009 41	– – Of a Brix value not exceeding 20			
2009 41 10	– – – Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar	15,2	A	
	– – – Other			
2009 41 91	– – – – Containing added sugar	15,2	A	
2009 41 99	– – – – Not containing added sugar	16	A	
2009 49	– – Other			
	– – – Of a Brix value exceeding 67			

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CN 2007	Description	Base rate	Category	Comments
2009 49 11 ex1	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 49 11 ex2	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 49 19	– – – – Other	33,6	A	
	– – – Of a Brix value exceeding 20 but not exceeding 67			
2009 49 30	– – – – Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar	15,2	A	
	– – – – Other			
2009 49 91	– – – – – With an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 49 93	– – – – – With an added sugar content not exceeding 30 % by weight	15,2	A	
2009 49 99	– – – – – Not containing added sugar	16	A	
2009 50	– Tomato juice			
2009 50 10	– – Containing added sugar	16	A	
2009 50 90	– – Other	16,8	A	
	– Grape juice (including grape must)			
2009 61	– – Of a Brix value not exceeding 30			
2009 61 10	– – – Of a value exceeding EUR 18 per 100 kg net weight	See paragraph 4, Section A of Annex I	I	
2009 61 90	– – – Of a value not exceeding EUR 18 per 100 kg net weight	22,4 + 27 EUR/ hl	J	
2009 69	– – Other			
	– – – Of a Brix value exceeding 67			
2009 69 11	– – – – Of a value not exceeding EUR 22 per 100 kg net weight	40 + 121 EUR/ hl + 20,6 EUR/ 100 kg/net	J	
2009 69 19	– – – – Other	See paragraph 4, Section A of Annex I	I	
	– – – Of a Brix value exceeding 30 but not exceeding 67			
	– – – – Of a value exceeding EUR 18 per 100 kg net weight			
2009 69 51	– – – – – Concentrated	See paragraph 4, Section A of Annex I	I	

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CN 2007	Description	Base rate	Category	Comments
2009 69 59	– – – – – Other	See paragraph 4, Section A of Annex I	I	
	– – – – Of a value not exceeding EUR 18 per 100 kg net weight			
	– – – – – With an added sugar content exceeding 30 % by weight			
2009 69 71	– – – – – – Concentrated	22,4 + 131 EUR/hl + 20,6 EUR/ 100 kg/net	J	
2009 69 79	– – – – – – Other	22,4 + 27 EUR/ hl + 20,6 EUR/ 100 kg/net	J	
2009 69 90	– – – – – Other	22,4 + 27 EUR/ hl	J	
	– Apple juice			
2009 71	– – Of a Brix value not exceeding 20			
2009 71 10	– – – Of a value exceeding EUR 18 per 100 kg net weight, containing added sugar	18	A	
	– – – Other			
2009 71 91	– – – – Containing added sugar	18	A	
2009 71 99	– – – – Not containing added sugar	18	A	
2009 79	– – Other			
	– – – Of a Brix value exceeding 67			
2009 79 11	– – – – Of a value not exceeding EUR 22 per 100 kg net weight	30 + 18,4 EUR/ 100 kg/net	J	
2009 79 19	– – – – Other	30	A	
	– – – Of a Brix value exceeding 20 but not exceeding 67			
2009 79 30	– – – – Of a value exceeding EUR 18 per 100 kg net weight, containing added sugar	18	A	
	– – – – Other			
2009 79 91	– – – – – With an added sugar content exceeding 30 % by weight	18 + 19,3 EUR/ 100 kg/net	J	
2009 79 93	– – – – – With an added sugar content not exceeding 30 % by weight	18	A	
2009 79 99	– – – – – Not containing added sugar	18	A	
2009 80	– Juice of any other single fruit or vegetable			
	– – Of a Brix value exceeding 67			
	– – – Pear juice			
2009 80 11 ex1	– – – – Of a value not exceeding EUR 22 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar

▼B

CN 2007	Description	Base rate	Category	Comments
2009 80 11 ex2	– – – – Of a value not exceeding EUR 22 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 80 19	– – – – Other	33,6	A	
	– – – Other			
	– – – – Of a value not exceeding EUR 30 per 100 kg net weight			
2009 80 34	– – – – – Juices of tropical fruit	21 + 12,9 EUR/ 100 kg/net	J	
2009 80 35 ex1	– – – – – Other	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 80 35 ex2	– – – – – Other	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – – – Other			
2009 80 36	– – – – – Juices of tropical fruit	21	A	
2009 80 38	– – – – – Other	33,6	A	
	– – Of a Brix value not exceeding 67			
	– – – Pear juice			
2009 80 50	– – – – Of a value exceeding EUR 18 per 100 kg net weight, containing added sugar	19,2	A	
	– – – – Other			
2009 80 61	– – – – – With an added sugar content exceeding 30 % by weight	19,2 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 80 63	– – – – – With an added sugar content not exceeding 30 % by weight	19,2	A	
2009 80 69	– – – – – Not containing added sugar	20	A	
	– – – Other			
	– – – – Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar			
2009 80 71	– – – – – Cherry juice	16,8	A	
2009 80 73	– – – – – Juices of tropical fruit	10,5	A	
2009 80 79	– – – – – Other	16,8	A	
	– – – – Other			
	– – – – – With an added sugar content exceeding 30 % by weight			
2009 80 85	– – – – – – Juices of tropical fruit	10,5 + 12,9 EUR/ 100 kg/net	A	

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CN 2007	Description	Base rate	Category	Comments
2009 80 86	– – – – – – Other	16,8 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – – – – With an added sugar content not exceeding 30 % by weight			
2009 80 88	– – – – – – Juices of tropical fruit	10,5	A	
2009 80 89	– – – – – – Other	16,8	A	
	– – – – – Not containing added sugar			
2009 80 95	– – – – – – Juice of fruit of the species *Vaccinium macrocarpon*	14	A	
2009 80 96	– – – – – – Cherry juice	17,6	A	
2009 80 97	– – – – – – Juices of tropical fruit	11	A	
2009 80 99	– – – – – – Other	17,6	A	
2009 90	– Mixtures of juices			
	– – Of a Brix value exceeding 67			
	– – – Mixtures of apple and pear juice			
2009 90 11 ex1	– – – – Of a value not exceeding EUR 22 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 90 11 ex2	– – – – Of a value not exceeding EUR 22 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 90 19	– – – – Other	33,6	A	
	– – – Other			
2009 90 21 ex1	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	A	Containing < 30 % sugar
2009 90 21 ex2	– – – – Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 90 29	– – – – Other	33,6	A	
	– – Of a Brix value not exceeding 67			
	– – – Mixtures of apple and pear juice			

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CN 2007	Description	Base rate	Category	Comments
2009 90 31	– – – – Of a value not exceeding EUR 18 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	20 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 90 39	– – – – Other	20	A	
	– – – Other			
	– – – – Of a value exceeding EUR 30 per 100 kg net weight			
	– – – – – Mixtures of citrus fruit juices and pineapple juice			
2009 90 41	– – – – – – Containing added sugar	15,2	A	
2009 90 49	– – – – – – Other	16	A	
	– – – – – Other			
2009 90 51	– – – – – – Containing added sugar	16,8	A	
2009 90 59	– – – – – – Other	17,6	A	
	– – – – Of a value not exceeding EUR 30 per 100 kg net weight			
	– – – – – Mixtures of citrus fruit juices and pineapple juice			
2009 90 71	– – – – – – With an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
2009 90 73	– – – – – – With an added sugar content not exceeding 30 % by weight	15,2	A	
2009 90 79	– – – – – – Not containing added sugar	16	A	
	– – – – – Other			
	– – – – – – With an added sugar content exceeding 30 % by weight			
2009 90 92	– – – – – – – Mixtures of juices of tropical fruit	10,5 + 12,9 EUR/ 100 kg/net	A	
2009 90 94	– – – – – – – Other	16,8 + 20,6 EUR/ 100 kg/net	Q	See paragraph 9 of Appendix 2 to Annex I
	– – – – – – With an added sugar content not exceeding 30 % by weight			
2009 90 95	– – – – – – – Mixtures of juices of tropical fruit	10,5	A	
2009 90 96	– – – – – – – Other	16,8	A	
	– – – – – – Not containing added sugar			
2009 90 97	– – – – – – – Mixtures of juices of tropical fruit	11	A	
2009 90 98	– – – – – – – Other	17,6	A	

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CN 2007	Description	Base rate	Category	Comments
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS			
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			
2101 11	– – Extracts, essences and concentrates			
2101 11 11	– – – With a coffee-based dry matter content of 95 % or more by weight	9	A	
2101 11 19	– – – Other	9	A	
2101 12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			
2101 12 92	– – – Preparations with a basis of these extracts, essences or concentrates of coffee	11,5	A	
2101 12 98 ex1	– – – Other	9 + EA	A	Containing < 70 % sugar; see paragraph 5, Section A of Annex I
2101 12 98 ex2	– – – Other	9 + EA	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté			
2101 20 20	– – Extracts, essences or concentrates	6	A	
	– – Preparations			
2101 20 92	– – – With a basis of extracts, essences or concentrates of tea or maté	6	A	
2101 20 98 ex1	– – – Other	6,5 + EA	A	Containing < 70 % sugar; see paragraph 5, Section A of Annex I
2101 20 98 ex2	– – – Other	6,5 + EA	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I

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CN 2007	Description	Base rate	Category	Comments
2101 30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			
	– – Roasted chicory and other roasted coffee substitutes			
2101 30 11	– – – Roasted chicory	11,5	A	
2101 30 19	– – – Other	5,1 + 12,7 EUR/ 100 kg/net	M	
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes			
2101 30 91	– – – Of roasted chicory	14,1	A	
2101 30 99	– – – Other	10,8 + 22,7 EUR/ 100 kg/net	M	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders			
2102 10	– Active yeasts			
2102 10 10	– – Culture yeast	10,9	A	
	– – Bakers' yeast			
2102 10 31	– – – Dried	12	A	
2102 10 39	– – – Other	12	A	
2102 10 90	– – Other	14,7	A	
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead			
	– – Inactive yeasts			
2102 20 11	– – – In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	8,3	A	
2102 20 19	– – – Other	5,1	A	
2102 20 90	– – Other	Free	A	
2102 30 00	– Prepared baking powders	6,1	A	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard			
2103 10 00	– Soya sauce	7,7	A	
2103 20 00	– Tomato ketchup and other tomato sauces	10,2	A	
2103 30	– Mustard flour and meal and prepared mustard			
2103 30 10	– – Mustard flour and meal	Free	A	
2103 30 90	– – Prepared mustard	9	A	
2103 90	– Other			
2103 90 10	– – Mango chutney, liquid	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2103 90 30	– – Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	Free	A	
2103 90 90	– – Other	7,7	A	
2104	Soups and broths and preparations therefor; homogenised composite food preparations			
2104 10	– Soups and broths and preparations therefor			
2104 10 10	– – Dried	11,5	A	
2104 10 90	– – Other	11,5	A	
2104 20 00	– Homogenised composite food preparations	14,1	A	
2105 00	Ice cream and other edible ice, whether or not containing cocoa			
2105 00 10	– Containing no milkfats or containing less than 3 % by weight of such fats	8,6 + 20,2 EUR/ 100 kg/net MAX 19,4 + 9,4 EUR/ 100 kg/net	M	
	– Containing by weight of milkfats			
2105 00 91	– – 3 % or more but less than 7 %	8 + 38,5 EUR/ 100 kg/net MAX 18,1 + 7 EUR/100 kg/ net	M	
2105 00 99	– – 7 % or more	7,9 + 54 EUR/ 100 kg/net MAX 17,8 + 6,9 EUR/ 100 kg/net	M	
2106	Food preparations not elsewhere specified or included			
2106 10	– Protein concentrates and textured protein substances			
2106 10 20	– – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	M	
2106 10 80	– – Other	EA	F	See paragraph 5, Section A of Annex I
2106 90	– Other			
2106 90 20	– – Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	17,3 MIN 1 EUR/% vol/hl	A	
	– – Flavoured or coloured sugar syrups			

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CN 2007	Description	Base rate	Category	Comments
2106 90 30	– – – Isoglucose syrups	42,7 EUR/ 100 kg/net mas	D	
	– – – Other			
2106 90 51	– – – – Lactose syrup	14 EUR/100 kg/ net	D	
2106 90 55	– – – – Glucose syrup and maltodextrine syrup	20 EUR/100 kg/ net	D	
2106 90 59	– – – – Other	0,4 EUR/ 100 kg/net	D	
	– – Other			
2106 90 92	– – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	A	
2106 90 98 ex1	– – – Other	9 + EA	A	Containing < 70 % sugar; see paragraph 5, Section A of Annex I
2106 90 98 ex2	– – – Other	9 + EA	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I
22	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR			
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow			
2201 10	– Mineral waters and aerated waters			
	– – Natural mineral waters			
2201 10 11	– – – Not carbonated	Free	A	
2201 10 19	– – – Other	Free	A	
2201 10 90	– – Other	Free	A	
2201 90 00	– Other	Free	A	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009			
2202 10 00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	9,6	A	
2202 90	– Other			

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CN 2007	Description	Base rate	Category	Comments
2202 90 10	– – Not containing products of headings 0401 to 0404 or fat obtained from products of heading 0401 to 0404	9,6	A	
	– – Other, containing by weight of fat obtained from the products of headings 0401 to 0404			
2202 90 91	– – – Less than 0,2 %	6,4 + 13,7 EUR/ 100 kg/net	M	
2202 90 95	– – – 0,2 % or more but less than 2 %	5,5 + 12,1 EUR/ 100 kg/net	M	
2202 90 99	– – – 2 % or more	5,4 + 21,2 EUR/ 100 kg/net	M	
2203 00	Beer made from malt			
	– In containers holding 10 litres or less			
2203 00 01	– – In bottles	Free	A	
2203 00 09	– – Other	Free	A	
2203 00 10	– In containers holding more than 10 litres	Free	A	
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009			
2204 10	– Sparkling wine			
	– – Of an actual alcoholic strength by volume of not less than 8,5 % vol			
2204 10 11	– – – Champagne	32 EUR/hl	D	
2204 10 19	– – – Other	32 EUR/hl	D	
	– – Other			
2204 10 91	– – – Asti spumante	32 EUR/hl	D	
2204 10 99	– – – Other	32 EUR/hl	D	
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol			
2204 21	– – In containers holding 2 litres or less			
2204 21 10	– – – Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 EUR/hl	D	
	– – – Other			
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol			
	– – – – – Quality wines produced in specified regions			
	– – – – – – White			

▼B

CN 2007	Description	Base rate	Category	Comments
2204 21 11	– – – – – – – Alsace	13,1 EUR/hl	D	
2204 21 12	– – – – – – – Bordeaux	13,1 EUR/hl	D	
2204 21 13	– – – – – – – Bourgogne (Burgundy)	13,1 EUR/hl	D	
2204 21 17	– – – – – – – Val de Loire (Loire Valley)	13,1 EUR/hl	D	
2204 21 18	– – – – – – – Mosel-Saar-Ruwer	13,1 EUR/hl	D	
2204 21 19	– – – – – – – Pfalz	13,1 EUR/hl	D	
2204 21 22	– – – – – – – Rheinhessen	13,1 EUR/hl	D	
2204 21 23	– – – – – – – Tokaj	14,8 EUR/hl	D	
2204 21 24	– – – – – – – Lazio (Latium)	13,1 EUR/hl	D	
2204 21 26	– – – – – – – Toscana (Tuscany)	13,1 EUR/hl	D	
2204 21 27	– – – – – – – Trentino, Alto Adige and Friuli	13,1 EUR/hl	D	
2204 21 28	– – – – – – – Veneto	13,1 EUR/hl	D	
2204 21 32	– – – – – – – Vinho Verde	13,1 EUR/hl	D	
2204 21 34	– – – – – – – Penedés	13,1 EUR/hl	D	
2204 21 36	– – – – – – – Rioja	13,1 EUR/hl	D	
2204 21 37	– – – – – – – Valencia	13,1 EUR/hl	D	
2204 21 38	– – – – – – – Other	13,1 EUR/hl	D	
	– – – – – – Other			
2204 21 42	– – – – – – – Bordeaux	13,1 EUR/hl	D	
2204 21 43	– – – – – – – Bourgogne (Burgundy)	13,1 EUR/hl	D	
2204 21 44	– – – – – – – Beaujolais	13,1 EUR/hl	D	
2204 21 46	– – – – – – – Côtes-du-Rhône	13,1 EUR/hl	D	
2204 21 47	– – – – – – – Languedoc-Roussillon	13,1 EUR/hl	D	
2204 21 48	– – – – – – – Val de Loire (Loire Valley)	13,1 EUR/hl	D	
2204 21 62	– – – – – – – Piemonte (Piedmont)	13,1 EUR/hl	D	
2204 21 66	– – – – – – – Toscana (Tuscany)	13,1 EUR/hl	D	
2204 21 67	– – – – – – – Trentino and Alto Adige	13,1 EUR/hl	D	
2204 21 68	– – – – – – – Veneto	13,1 EUR/hl	D	
2204 21 69	– – – – – – – Dão, Bairrada and Douro	13,1 EUR/hl	D	

▼B

CN 2007	Description	Base rate	Category	Comments
2204 21 71	– – – – – – – Navarra	13,1 EUR/hl	D	
2204 21 74	– – – – – – – Penedés	13,1 EUR/hl	D	
2204 21 76	– – – – – – – Rioja	13,1 EUR/hl	D	
2204 21 77	– – – – – – – Valdepeñas	13,1 EUR/hl	D	
2204 21 78	– – – – – – – Other	13,1 EUR/hl	D	
	– – – – – Other			
2204 21 79	– – – – – – White	13,1 EUR/hl	D	
2204 21 80	– – – – – – Other	13,1 EUR/hl	D	
	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol			
	– – – – – Quality wines produced in specified regions			
	– – – – – – White			
2204 21 81	– – – – – – – Tokaj	15,8 EUR/hl	D	
2204 21 82	– – – – – – – Other	15,4 EUR/hl	D	
2204 21 83	– – – – – – Other	15,4 EUR/hl	D	
	– – – – – Other			
2204 21 84	– – – – – – White	15,4 EUR/hl	D	
2204 21 85	– – – – – – Other	15,4 EUR/hl	D	
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol			
2204 21 87	– – – – – Marsala	18,6 EUR/hl	D	
2204 21 88	– – – – – Samos and Muscat de Lemnos	18,6 EUR/hl	D	
2204 21 89	– – – – – Port	14,8 EUR/hl	D	
2204 21 91	– – – – – Madeira and Setubal muscatel	14,8 EUR/hl	D	
2204 21 92	– – – – – Sherry	14,8 EUR/hl	D	
2204 21 94	– – – – – Other	18,6 EUR/hl	D	
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol			
2204 21 95	– – – – – Port	15,8 EUR/hl	D	

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CN 2007	Description	Base rate	Category	Comments
2204 21 96	– – – – – Madeira, sherry and Setubal muscatel	15,8 EUR/hl	D	
2204 21 98	– – – – – Other	20,9 EUR/hl	D	
2204 21 99	– – – – Of an actual alcoholic strength by volume exceeding 22 % vol	1,75 EUR/% vol/hl	D	
2204 29	– – Other			
2204 29 10	– – – Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 EUR/hl	D	
	– – – Other			
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol			
	– – – – – Quality wines produced in specified regions			
	– – – – – – White			
2204 29 11	– – – – – – – Tokaj	13,1 EUR/hl	D	
2204 29 12	– – – – – – – Bordeaux	9,9 EUR/hl	D	
2204 29 13	– – – – – – – Bourgogne (Burgundy)	9,9 EUR/hl	D	
2204 29 17	– – – – – – – Val de Loire (Loire Valley)	9,9 EUR/hl	D	
2204 29 18	– – – – – – – Other	9,9 EUR/hl	D	
	– – – – – – Other			
2204 29 42	– – – – – – – Bordeaux	9,9 EUR/hl	D	
2204 29 43	– – – – – – – Bourgogne (Burgundy)	9,9 EUR/hl	D	
2204 29 44	– – – – – – – Beaujolais	9,9 EUR/hl	D	
2204 29 46	– – – – – – – Côtes-du-Rhône	9,9 EUR/hl	D	
2204 29 47	– – – – – – – Languedoc-Roussillon	9,9 EUR/hl	D	
2204 29 48	– – – – – – – Val de Loire (Loire Valley)	9,9 EUR/hl	D	
2204 29 58	– – – – – – – Other	9,9 EUR/hl	D	
	– – – – – Other			
	– – – – – – White			
2204 29 62	– – – – – – – Sicilia (Sicily)	9,9 /hl	D	
2204 29 64	– – – – – – – Veneto	9,9 EUR/hl	D	
2204 29 65	– – – – – – – Other	9,9 EUR/hl	D	
	– – – – – – Other			
2204 29 71	– – – – – – – Puglia (Apuglia)	9,9 EUR/hl	D	

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CN 2007	Description	Base rate	Category	Comments
2204 29 72	– – – – – – – – Sicilia (Sicily)	9,9 EUR/hl	D	
2204 29 75	– – – – – – – – Other	9,9 EUR/hl	D	
	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol			
	– – – – – Quality wines produced in specified regions			
	– – – – – – White			
2204 29 77	– – – – – – – – Tokaj	14,2 EUR/hl	D	
2204 29 78	– – – – – – – – Other	12,1 EUR/hl	D	
2204 29 82	– – – – – – Other	12,1 EUR/hl	D	
	– – – – – Other			
2204 29 83	– – – – – – White	12,1 EUR/hl	D	
2204 29 84	– – – – – – Other	12,1 EUR/hl	D	
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol			
2204 29 87	– – – – – Marsala	15,4 EUR/hl	D	
2204 29 88	– – – – – Samos and Muscat de Lemnos	15,4 EUR/hl	D	
2204 29 89	– – – – – Port	12,1 EUR/hl	D	
2204 29 91	– – – – – Madeira and Setubal muscatel	12,1 EUR/hl	D	
2204 29 92	– – – – – Sherry	12,1 EUR/hl	D	
2204 29 94	– – – – – Other	15,4 EUR/hl	D	
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol			
2204 29 95	– – – – – Port	13,1 EUR/hl	D	
2204 29 96	– – – – – Madeira, sherry and Setubal muscatel	13,1 EUR/hl	D	
2204 29 98	– – – – – Other	20,9 EUR/hl	D	
2204 29 99	– – – – Of an actual alcoholic strength by volume exceeding 22 % vol	1,75 EUR/% vol/hl	D	
2204 30	– Other grape must			
2204 30 10	– – In fermentation or with fermentation arrested otherwise than by the addition of alcohol	32	A	
	– – Other			
	– – – Of a density of 1,33 g/cm^3 or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol			

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CN 2007	Description	Base rate	Category	Comments
2204 30 92	– – – – Concentrated	See paragraph 4, Section A of Annex I	I	
2204 30 94	– – – – Other	See paragraph 4, Section A of Annex I	I	
	– – – Other			
2204 30 96	– – – – Concentrated	See paragraph 4, Section A of Annex I	I	
2204 30 98	– – – – Other	See paragraph 4, Section A of Annex I	I	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205 10	– In containers holding 2 litres or less			
2205 10 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	10,9 EUR/hl	A	
2205 10 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 EUR/% vol/ hl + 6,4 EUR/hl	A	
2205 90	– Other			
2205 90 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	9 EUR/hl	A	
2205 90 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 EUR/% vol/ hl	A	
2206 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			
2206 00 10	– Piquette	1,3 EUR/% vol/ hl MIN 7,2 EUR/hl	A	
	– Other			
	– – Sparkling			
2206 00 31	– – – Cider and perry	19,2 EUR/hl	A	
2206 00 39	– – – Other	19,2 EUR/hl	A	
	– – Still, in containers holding			
	– – – 2 litres or less			
2206 00 51	– – – – Cider and perry	7,7 EUR/hl	A	
2206 00 59	– – – – Other	7,7 EUR/hl	A	
	– – – More than 2 litres			
2206 00 81	– – – – Cider and perry	5,76 EUR/hl	A	
2206 00 89	– – – – Other	5,76 EUR/hl	A	
2207	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 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	19,2 EUR/hl	A	

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CN 2007	Description	Base rate	Category	Comments
2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength	10,2 EUR/hl	A	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages			
2208 20	– Spirits obtained by distilling grape wine or grape marc			
	– – In containers holding 2 litres or less			
2208 20 12	– – – Cognac	Free	A	
2208 20 14	– – – Armagnac	Free	A	
2208 20 26	– – – Grappa	Free	A	
2208 20 27	– – – Brandy de Jerez	Free	A	
2208 20 29	– – – Other	Free	A	
	– – In containers holding more than 2 litres			
2208 20 40	– – – Raw distillate	Free	A	
	– – – Other			
2208 20 62	– – – – Cognac	Free	A	
2208 20 64	– – – – Armagnac	Free	A	
2208 20 86	– – – – Grappa	Free	A	
2208 20 87	– – – – Brandy de Jerez	Free	A	
2208 20 89	– – – – Other	Free	A	
2208 30	– Whiskies			
	– – Bourbon whiskey, in containers holding			
2208 30 11	– – – 2 litres or less	Free	A	
2208 30 19	– – – More than 2 litres	Free	A	
	– – Scotch whisky			
	– – – Malt whisky, in containers holding			
2208 30 32	– – – – 2 litres or less	Free	A	
2208 30 38	– – – – More than 2 litres	Free	A	
	– – – Blended whisky, in containers holding			
2208 30 52	– – – – 2 litres or less	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2208 30 58	– – – – More than 2 litres	Free	A	
	– – – Other, in containers holding			
2208 30 72	– – – – 2 litres or less	Free	A	
2208 30 78	– – – – More than 2 litres	Free	A	
	– – Other, in containers holding			
2208 30 82	– – – 2 litres or less	Free	A	
2208 30 88	– – – More than 2 litres	Free	A	
2208 40	– Rum and other spirits obtained by distilling fermented sugar-cane products			
	– – In containers holding 2 litres or less			
2208 40 11	– – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 EUR/% vol/ hl + 3,2 EUR/hl	B	
	– – – Other			
2208 40 31	– – – – Of a value exceeding EUR 7,9 per litre of pure alcohol	Free	A	
2208 40 39	– – – – Other	0,6 EUR/% vol/ hl + 3,2 EUR/hl	B	
	– – In containers holding more than 2 litres			
2208 40 51	– – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 EUR/% vol/ hl	Q	See paragraph 11 of Appendix 2 to Annex I
	– – – Other			
2208 40 91	– – – – Of a value exceeding EUR 2 per litre of pure alcohol	Free	A	
2208 40 99	– – – – Other	0,6 EUR/% vol/ hl	Q	See paragraph 11 of Appendix 2 to Annex I
2208 50	– Gin and Geneva			
	– – Gin, in containers holding			
2208 50 11	– – – 2 litres or less	Free	A	
2208 50 19	– – – More than 2 litres	Free	A	
	– – Geneva, in containers holding			
2208 50 91	– – – 2 litres or less	Free	A	
2208 50 99	– – – More than 2 litres	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2208 60	– Vodka			
	– – Of an alcoholic strength by volume of 45,4 % vol or less in containers holding			
2208 60 11	– – – 2 litres or less	Free	A	
2208 60 19	– – – More than 2 litres	Free	A	
	– – Of an alcoholic strength by volume of more than 45,4 % vol in containers holding			
2208 60 91	– – – 2 litres or less	Free	A	
2208 60 99	– – – More than 2 litres	Free	A	
2208 70	– Liqueurs and cordials			
2208 70 10	– – In containers holding 2 litres or less	Free	A	
2208 70 90	– – In containers holding more than 2 litres	Free	A	
2208 90	– Other			
	– – Arrack, in containers holding			
2208 90 11	– – – 2 litres or less	Free	A	
2208 90 19	– – – More than 2 litres	Free	A	
	– – Plum, pear or cherry spirit (excluding liqueurs), in containers holding			
2208 90 33	– – – 2 litres or less	Free	A	
2208 90 38	– – – More than 2 litres	Free	A	
	– – Other spirits, and other spirituous beverages, in containers holding			
	– – – 2 litres or less			
2208 90 41	– – – – Ouzo	Free	A	
	– – – – Other			
	– – – – – Spirits (excluding liqueurs)			
	– – – – – – Distilled from fruit			
2208 90 45	– – – – – – – Calvados	Free	A	
2208 90 48	– – – – – – – Other	Free	A	
	– – – – – – Other			
2208 90 52	– – – – – – – Korn	Free	A	
2208 90 54	– – – – – – – Tequila	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2208 90 56	– – – – – – – Other	Free	A	
2208 90 69	– – – – – Other spirituous beverages	Free	A	
	– – – More than 2 litres			
	– – – – Spirits (excluding liqueurs)			
2208 90 71	– – – – – Distilled from fruit	Free	A	
2208 90 75	– – – – – Tequila	Free	A	
2208 90 77	– – – – – Other	Free	A	
2208 90 78	– – – – Other spirituous beverages	Free	A	
	– – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding			
2208 90 91	– – – 2 litres or less	1 EUR/% vol/hl + 6,4 EUR/hl	A	
2208 90 99	– – – More than 2 litres	1 EUR/% vol/hl	A	
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid			
	– Wine vinegar, in containers holding			
2209 00 11	– – 2 litres or less	6,4 EUR/hl	A	
2209 00 19	– – More than 2 litres	4,8 EUR/hl	A	
	– Other, in containers holding			
2209 00 91	– – 2 litres or less	5,12 EUR/hl	A	
2209 00 99	– – More than 2 litres	3,84 EUR/hl	A	
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER			
2301	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	Free	A	
2301 20 00	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2302	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	– Of maize (corn)			
2302 10 10	– – With a starch content not exceeding 35 % by weight	44 EUR/t	D	
2302 10 90	– – Other	89 EUR/t	D	
2302 30	– Of wheat			
2302 30 10	– – Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 EUR/t	D	
2302 30 90	– – Other	89 EUR/t	D	
2302 40	– Of other cereals			
	– – Of rice			
2302 40 02	– – – With a starch content not exceeding 35 % by weight	44 EUR/t	D	
2302 40 08	– – – Other	89 EUR/t	D	
	– – Other			
2302 40 10	– – – Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 EUR/t	D	
2302 40 90	– – – Other	89 EUR/t	D	
2302 50 00	– Of leguminous plants	5,1	A	
2303	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			
	– – Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product			
2303 10 11	– – – Exceeding 40 % by weight	320 EUR/t	D	
2303 10 19	– – – Not exceeding 40 % by weight	Free	A	
2303 10 90	– – Other	Free	A	
2303 20	– Beet-pulp, bagasse and other waste of sugar manufacture			
2303 20 10	– – Beet-pulp	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2303 20 90	– – Other	Free	A	
2303 30 00	– Brewing or distilling dregs and waste	Free	A	
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	A	
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	Free	A	
2306	Oilcake 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 2304 or 2305			
2306 10 00	– Of cotton seeds	Free	A	
2306 20 00	– Of linseed	Free	A	
2306 30 00	– Of sunflower seeds	Free	A	
	– Of rape or colza seeds			
2306 41 00	– – Of low erucic acid rape or colza seeds	Free	A	
2306 49 00	– – Other	Free	A	
2306 50 00	– Of coconut or copra	Free	A	
2306 60 00	– Of palm nuts or kernels	Free	A	
2306 90	– Other			
2306 90 05	– – Of maize (corn) germ	Free	A	
	– – Other			
	– – – Oilcake and other residues resulting from the extraction of olive oil			
2306 90 11	– – – – Containing 3 % or less by weight of olive oil	Free	A	
2306 90 19	– – – – Containing more than 3 % by weight of olive oil	48 EUR/t	D	
2306 90 90	– – – Other	Free	A	
2307 00	Wine lees; argol			
	– Wine lees			
2307 00 11	– – Having a total alcoholic strength by mass not exceeding 7,9 % mas and a dry matter content not less than 25 % by weight	Free	A	
2307 00 19	– – Other	1,62 EUR/kg/ tot. alc.	A	
2307 00 90	– Argol	Free	A	
2308 00	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 elsewhere specified or included			
	– Grape marc			

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CN 2007	Description	Base rate	Category	Comments
2308 00 11	– – Having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight	Free	A	
2308 00 19	– – Other	1,62 EUR/kg/ tot. alc.	A	
2308 00 40	– Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes	Free	A	
2308 00 90	– Other	1,6	A	
2309	Preparations of a kind used in animal feeding			
2309 10	– Dog or cat food, put up for retail sale			
	– – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products			
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup			
	– – – – Containing no starch or containing 10 % or less by weight of starch			
2309 10 11	– – – – – Containing no milk products or containing less than 10 % by weight of such products	Free	A	
2309 10 13	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	498 EUR/t	F	
2309 10 15	– – – – – Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/t	F	
2309 10 19	– – – – – Containing not less than 75 % by weight of milk products	948 EUR/t	F	
	– – – – Containing more than 10 % but not more than 30 % by weight of starch			
2309 10 31	– – – – – Containing no milk products or containing less than 10 % by weight of such products	Free	A	
2309 10 33	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/t	F	
2309 10 39	– – – – – Containing not less than 50 % by weight of milk products	888 EUR/t	F	
	– – – – Containing more than 30 % by weight of starch			

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CN 2007	Description	Base rate	Category	Comments
2309 10 51	– – – – – Containing no milk products or containing less than 10 % by weight of such products	102 EUR/t	F	
2309 10 53	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/t	F	
2309 10 59	– – – – – Containing not less than 50 % by weight of milk products	730 EUR/t	F	
2309 10 70	– – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/t	F	
2309 10 90	– – Other	9,6	A	
2309 90	– Other			
2309 90 10	– – Fish or marine mammal solubles	3,8	A	
2309 90 20	– – Products referred to in additional note 5 to this chapter	Free	A	
	– – Other, including premixes			
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products			
	– – – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup			
	– – – – – Containing no starch or containing 10 % or less by weight of starch			
2309 90 31	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	23 EUR/t	F	
2309 90 33	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	498 EUR/t	F	
2309 90 35	– – – – – – Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/t	F	

▼B

CN 2007	Description	Base rate	Category	Comments
2309 90 39	– – – – – – Containing not less than 75 % by weight of milk products	948 EUR/t	F	
	– – – – – Containing more than 10 % but not more than 30 % by weight of starch			
2309 90 41	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	55 EUR/t	F	
2309 90 43	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/t	F	
2309 90 49	– – – – – – Containing not less than 50 % by weight of milk products	888 EUR/t	F	
	– – – – – Containing more than 30 % by weight of starch			
2309 90 51	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	102 EUR/t	F	
2309 90 53	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/t	F	
2309 90 59	– – – – – – Containing not less than 50 % by weight of milk products	730 EUR/t	F	
2309 90 70	– – – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/t	F	
	– – – Other			
2309 90 91	– – – – Beet-pulp with added molasses	12	A	
	– – – – Other			
2309 90 95	– – – – – Containing by weight 49 % or more of choline chloride, on an organic or inorganic base	9,6	A	
2309 90 99	– – – – – Other	9,6	A	
24	CHAPTER 24 - TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			
2401	Unmanufactured tobacco; tobacco refuse			
2401 10	– Tobacco, not stemmed/stripped			
	– – Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco			
2401 10 10	– – – Flue-cured Virginia type	18,4 MIN 22 EUR/100 kg/net MAX 24 EUR/100 kg/net	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2401 10 20	– – – Light air-cured Burley type (including Burley hybrids)	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
2401 10 30	– – – Light air-cured Maryland type	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
	– – – Fire-cured tobacco			
2401 10 41	– – – – Kentucky type	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
2401 10 49	– – – – Other	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
	– – Other			
2401 10 50	– – – Light air-cured tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 10 60	– – – Sun-cured Oriental type tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 10 70	– – – Dark air-cured tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 10 80	– – – Flue-cured tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 10 90	– – – Other tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 20	– Tobacco, partly or wholly stemmed/stripped			
	– – Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco			
2401 20 10	– – – Flue-cured Virginia type	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	

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CN 2007	Description	Base rate	Category	Comments
2401 20 20	– – – Light air-cured Burley type (including Burley hybrids)	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
2401 20 30	– – – Light air-cured Maryland type	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
	– – – Fire-cured tobacco			
2401 20 41	– – – – Kentucky type	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
2401 20 49	– – – – Other	18,4 MIN 22 EUR/100 kg/ net MAX 24 EUR/100 kg/ net	A	
	– – Other			
2401 20 50	– – – Light air-cured tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 20 60	– – – Sun-cured Oriental type tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 20 70	– – – Dark air-cured tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 20 80	– – – Flue-cured tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 20 90	– – – Other tobacco	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2401 30 00	– Tobacco refuse	11,2 MIN 22 EUR/100 kg/ net MAX 56 EUR/100 kg/ net	A	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			

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CN 2007	Description	Base rate	Category	Comments
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco	26	A	
2402 20	– Cigarettes containing tobacco			
2402 20 10	– – Containing cloves	10	A	
2402 20 90	– – Other	57,6	A	
2402 90 00	– Other	57,6	A	
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences			
2403 10	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403 10 10	– – In immediate packings of a net content not exceeding 500 g	74,9	A	
2403 10 90	– – Other	74,9	A	
	– Other			
2403 91 00	– – 'Homogenised' or 'reconstituted' tobacco	16,6	A	
2403 99	– – Other			
2403 99 10	– – – Chewing tobacco and snuff	41,6	A	
2403 99 90	– – – Other	16,6	A	
V	SECTION V - MINERAL PRODUCTS			
25	CHAPTER 25 - SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT			
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water			
2501 00 10	– Sea water and salt liquors	Free	A	
	– Common 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			
2501 00 31	– – For chemical transformation (separation of Na from Cl) for the manufacture of other products	Free	A	
	– – Other			
2501 00 51	– – – Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption	1,7 EUR/ 1 000 kg/net	D	
	– – – Other			

▼B

CN 2007	Description	Base rate	Category	Comments
2501 00 91	– – – – Salt suitable for human consumption	2,6 EUR/ 1 000 kg/net	D	
2501 00 99	– – – – Other	2,6 EUR/ 1 000 kg/net	D	
2502 00 00	Unroasted iron pyrites	Free	A	
2503 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur			
2503 00 10	– Crude or unrefined sulphur	Free	A	
2503 00 90	– Other	1,7	A	
2504	Natural graphite			
2504 10 00	– In powder or in flakes	Free	A	
2504 90 00	– Other	Free	A	
2505	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	Free	A	
2505 90 00	– Other	Free	A	
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2506 10 00	– Quartz	Free	A	
2506 20 00	– Quartzite	Free	A	
2507 00	Kaolin and other kaolinic clays, whether or not calcined			
2507 00 20	– Kaolin	Free	A	
2507 00 80	– Other kaolinic clays	Free	A	
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths			
2508 10 00	– Bentonite	Free	A	
2508 30 00	– Fireclay	Free	A	
2508 40 00	– Other clays	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2508 50 00	– Andalusite, kyanite and sillimanite	Free	A	
2508 60 00	– Mullite	Free	A	
2508 70 00	– Chamotte or dinas earths	Free	A	
2509 00 00	Chalk	Free	A	
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk			
2510 10 00	– Unground	Free	A	
2510 20 00	– Ground	Free	A	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816			
2511 10 00	– Natural barium sulphate (barytes)	Free	A	
2511 20 00	– Natural barium carbonate (witherite)	Free	A	
2512 00 00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	A	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated			
2513 10 00	– Pumice stone	Free	A	
2513 20 00	– Emery, natural corundum, natural garnet and other natural abrasives	Free	A	
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	A	
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
	– Marble and travertine			
2515 11 00	– – Crude or roughly trimmed	Free	A	
2515 12	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2515 12 20	– – – Of a thickness not exceeding 4 cm	Free	A	
2515 12 50	– – – Of a thickness exceeding 4 cm but not exceeding 25 cm	Free	A	
2515 12 90	– – – Other	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2515 20 00	– Ecaussine and other calcareous monumental or building stone; alabaster	Free	A	
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
	– Granite			
2516 11 00	– – Crude or roughly trimmed	Free	A	
2516 12	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2516 12 10	– – – Of a thickness not exceeding 25 cm	Free	A	
2516 12 90	– – – Other	Free	A	
2516 20 00	– Sandstone	Free	A	
2516 90 00	– Other monumental or building stone	Free	A	
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated			
2517 10	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated			
2517 10 10	– – Pebbles, gravel, shingle and flint	Free	A	
2517 10 20	– – Limestone, dolomite and other calcareous stone, broken or crushed	Free	A	
2517 10 80	– – Other	Free	A	
2517 20 00	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2517 30 00	– Tarred macadam	Free	A	
	– Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated			
2517 41 00	– – Of marble	Free	A	
2517 49 00	– – Other	Free	A	
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix			
2518 10 00	– Dolomite, not calcined or sintered	Free	A	
2518 20 00	– Calcined or sintered dolomite	Free	A	
2518 30 00	– Dolomite ramming mix	Free	A	
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure			
2519 10 00	– Natural magnesium carbonate (magnesite)	Free	A	
2519 90	– Other			
2519 90 10	– – Magnesium oxide, other than calcined natural magnesium carbonate	1,7	A	
2519 90 30	– – Dead-burned (sintered) magnesia	Free	A	
2519 90 90	– – Other	Free	A	
2520	Gypsum; 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	Free	A	
2520 20	– Plasters			
2520 20 10	– – Building	Free	A	
2520 20 90	– – Other	Free	A	
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	A	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825			
2522 10 00	– Quicklime	1,7	A	
2522 20 00	– Slaked lime	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
2522 30 00	– Hydraulic lime	1,7	A	
2523	Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers			
2523 10 00	– Cement clinkers	1,7	A	
	– Portland cement			
2523 21 00	– – White cement, whether or not artificially coloured	1,7	A	
2523 29 00	– – Other	1,7	A	
2523 30 00	– Aluminous cement	1,7	A	
2523 90	– Other hydraulic cements			
2523 90 10	– – Blast furnace cement	1,7	A	
2523 90 80	– – Other	1,7	A	
2524	Asbestos			
2524 10 00	– Crocidolite	Free	A	
2524 90 00	– Other	Free	A	
2525	Mica, including splittings; mica waste			
2525 10 00	– Crude mica and mica rifted into sheets or splittings	Free	A	
2525 20 00	– Mica powder	Free	A	
2525 30 00	– Mica waste	Free	A	
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc			
2526 10 00	– Not crushed, not powdered	Free	A	
2526 20 00	– Crushed or powdered	Free	A	
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H_3BO_3 calculated on the dry weight			
2528 10 00	– Natural sodium borates and concentrates thereof (whether or not calcined)	Free	A	
2528 90 00	– Other	Free	A	
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar			

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CN 2007	Description	Base rate	Category	Comments
2529 10 00	– Feldspar	Free	A	
	– Fluorspar			
2529 21 00	– – Containing by weight 97 % or less of calcium fluoride	Free	A	
2529 22 00	– – Containing by weight more than 97 % of calcium fluoride	Free	A	
2529 30 00	– Leucite; nepheline and nepheline syenite	Free	A	
2530	Mineral substances not elsewhere specified or included			
2530 10	– Vermiculite, perlite and chlorites, unexpanded			
2530 10 10	– – Perlite	Free	A	
2530 10 90	– – Vermiculite and chlorites	Free	A	
2530 20 00	– Kieserite, epsomite (natural magnesium sulphates)	Free	A	
2530 90	– Other			
2530 90 20	– – Sepiolite	Free	A	
2530 90 98	– – Other	Free	A	
26	CHAPTER 26 - ORES, SLAG AND ASH			
2601	Iron ores and concentrates, including roasted iron pyrites			
	– Iron ores and concentrates, other than roasted iron pyrites			
2601 11 00	– – Non-agglomerated	Free	A	
2601 12 00	– – Agglomerated	Free	A	
2601 20 00	– Roasted iron pyrites	Free	A	
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	Free	A	
2603 00 00	Copper ores and concentrates	Free	A	
2604 00 00	Nickel ores and concentrates	Free	A	
2605 00 00	Cobalt ores and concentrates	Free	A	
2606 00 00	Aluminium ores and concentrates	Free	A	
2607 00 00	Lead ores and concentrates	Free	A	
2608 00 00	Zinc ores and concentrates	Free	A	
2609 00 00	Tin ores and concentrates	Free	A	
2610 00 00	Chromium ores and concentrates	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
2611 00 00	Tungsten ores and concentrates	Free	A	
2612	Uranium or thorium ores and concentrates			
2612 10	– Uranium ores and concentrates			
2612 10 10	– – Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight (Euratom)	Free	A	
2612 10 90	– – Other	Free	A	
2612 20	– Thorium ores and concentrates			
2612 20 10	– – Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight (Euratom)	Free	A	
2612 20 90	– – Other	Free	A	
2613	Molybdenum ores and concentrates			
2613 10 00	– Roasted	Free	A	
2613 90 00	– Other	Free	A	
2614 00	Titanium ores and concentrates			
2614 00 10	– Ilmenite and concentrates thereof	Free	A	
2614 00 90	– Other	Free	A	
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates			
2615 10 00	– Zirconium ores and concentrates	Free	A	
2615 90	– Other			
2615 90 10	– – Niobium and tantalum ores and concentrates	Free	A	
2615 90 90	– – Vanadium ores and concentrates	Free	A	
2616	Precious-metal ores and concentrates			
2616 10 00	– Silver ores and concentrates	Free	A	
2616 90 00	– Other	Free	A	
2617	Other ores and concentrates			
2617 10 00	– Antimony ores and concentrates	Free	A	
2617 90 00	– Other	Free	A	
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	Free	A	
2619 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel			

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CN 2007	Description	Base rate	Category	Comments
2619 00 20	– Waste suitable for the recovery of iron or manganese	Free	A	
2619 00 40	– Slag suitable for the extraction of titanium oxide	Free	A	
2619 00 80	– Other	Free	A	
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds			
	– Containing mainly zinc			
2620 11 00	– – Hard zinc spelter	Free	A	
2620 19 00	– – Other	Free	A	
	– Containing mainly lead			
2620 21 00	– – Leaded gasoline sludges and leaded anti-knock compound sludges	Free	A	
2620 29 00	– – Other	Free	A	
2620 30 00	– Containing mainly copper	Free	A	
2620 40 00	– Containing mainly aluminium	Free	A	
2620 60 00	– Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free	A	
	– Other			
2620 91 00	– – Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	A	
2620 99	– – Other			
2620 99 10	– – – Containing mainly nickel	Free	A	
2620 99 20	– – – Containing mainly niobium and tantalum	Free	A	
2620 99 40	– – – Containing mainly tin	Free	A	
2620 99 60	– – – Containing mainly titanium	Free	A	
2620 99 95	– – – Other	Free	A	
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste			
2621 10 00	– Ash and residues from the incineration of municipal waste	Free	A	
2621 90 00	– Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
27	CHAPTER 27 - MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES			
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal			
	– Coal, whether or not pulverised, but not agglomerated			
2701 11	– – Anthracite			
2701 11 10	– – – Having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 10 %	Free	A	
2701 11 90	– – – Other	Free	A	
2701 12	– – Bituminous coal			
2701 12 10	– – – Coking coal	Free	A	
2701 12 90	– – – Other	Free	A	
2701 19 00	– – Other coal	Free	A	
2701 20 00	– Briquettes, ovoids and similar solid fuels manufactured from coal	Free	A	
2702	Lignite, whether or not agglomerated, excluding jet			
2702 10 00	– Lignite, whether or not pulverised, but not agglomerated	Free	A	
2702 20 00	– Agglomerated lignite	Free	A	
2703 00 00	Peat (including peat litter), whether or not agglomerated	Free	A	
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon			
	– Coke and semi-coke of coal			
2704 00 11	– – For the manufacture of electrodes	Free	A	
2704 00 19	– – Other	Free	A	
2704 00 30	– Coke and semi-coke of lignite	Free	A	
2704 00 90	– Other	Free	A	
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	A	
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents			
2707 10	– Benzol (benzene)			
2707 10 10	– – For use as a power or heating fuel	3	A	
2707 10 90	– – For other purposes	Free	A	
2707 20	– Toluol (toluene)			
2707 20 10	– – For use as a power or heating fuel	3	A	
2707 20 90	– – For other purposes	Free	A	
2707 30	– Xylol (xylenes)			
2707 30 10	– – For use as a power or heating fuel	3	A	
2707 30 90	– – For other purposes	Free	A	
2707 40 00	– Naphthalene	Free	A	
2707 50	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method			
2707 50 10	– – For use as power or heating fuels	3	A	
2707 50 90	– – For other purposes	Free	A	
	– Other			
2707 91 00	– – Creosote oils	1,7	A	
2707 99	– – Other			
	– – – Crude oils			
2707 99 11	– – – – Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C	1,7	A	
2707 99 19	– – – – Other	Free	A	
2707 99 30	– – – Sulphuretted toppings	Free	A	
2707 99 50	– – – Basic products	1,7	A	
2707 99 70	– – – Anthracene	Free	A	
2707 99 80	– – – Phenols	1,2	A	
	– – – Other			
2707 99 91	– – – – For the manufacture of the products of heading 2803	Free	A	
2707 99 99	– – – – Other	1,7	A	
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars			
2708 10 00	– Pitch	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2708 20 00	– Pitch coke	Free	A	
2709 00	Petroleum oils and oils obtained from bituminous minerals, crude			
2709 00 10	– Natural gas condensates	Free	A	
2709 00 90	– Other	Free	A	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils			
	– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils			
2710 11	– – Light oils and preparations			
2710 11 11	– – – For undergoing a specific process	4,7	A	
2710 11 15	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 11 11	4,7	A	
	– – – For other purposes			
	– – – – Special spirits			
2710 11 21	– – – – – White spirit	4,7	A	
2710 11 25	– – – – – Other	4,7	A	
	– – – – Other			
	– – – – – Motor spirit			
2710 11 31	– – – – – – Aviation spirit	4,7	A	
	– – – – – – Other, with a lead content			
	– – – – – – – Not exceeding 0,013 g per litre			
2710 11 41	– – – – – – – – With an octane number (RON) of less than 95	4,7	A	
2710 11 45	– – – – – – – – With an octane number (RON) of 95 or more but less than 98	4,7	A	
2710 11 49	– – – – – – – – With an octane number (RON) of 98 or more	4,7	A	
	– – – – – – – Exceeding 0,013 g per litre			
2710 11 51	– – – – – – – – With an octane number (RON) of less than 98	4,7	A	
2710 11 59	– – – – – – – – With an octane number (RON) of 98 or more	4,7	A	

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CN 2007	Description	Base rate	Category	Comments
2710 11 70	– – – – – Spirit type jet fuel	4,7	A	
2710 11 90	– – – – – Other light oils	4,7	A	
2710 19	– – Other			
	– – – Medium oils			
2710 19 11	– – – – For undergoing a specific process	4,7	A	
2710 19 15	– – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 11	4,7	A	
	– – – – For other purposes			
	– – – – – Kerosene			
2710 19 21	– – – – – – Jet fuel	4,7	A	
2710 19 25	– – – – – – Other	4,7	A	
2710 19 29	– – – – – Other	4,7	A	
	– – – Heavy oils			
	– – – – Gas oils			
2710 19 31	– – – – – For undergoing a specific process	3,5	A	
2710 19 35	– – – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31	3,5	A	
	– – – – – For other purposes			
2710 19 41	– – – – – – With a sulphur content not exceeding 0,05 % by weight	3,5	B	
2710 19 45	– – – – – – With a sulphur content exceeding 0,05 % by weight but not exceeding 0,2 % by weight	3,5	B	
2710 19 49	– – – – – – With a sulphur content exceeding 0,2 % by weight	3,5	A	
	– – – – Fuel oils			
2710 19 51	– – – – – For undergoing a specific process	3,5	A	
2710 19 55	– – – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51	3,5	A	
	– – – – – For other purposes			
2710 19 61	– – – – – – With a sulphur content not exceeding 1 % by weight	3,5	A	
2710 19 63	– – – – – – With a sulphur content exceeding 1 % by weight but not exceeding 2 % by weight	3,5	A	
2710 19 65	– – – – – – With a sulphur content exceeding 2 % by weight but not exceeding 2,8 % by weight	3,5	A	

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CN 2007	Description	Base rate	Category	Comments
2710 19 69	– – – – – – With a sulphur content exceeding 2,8 % by weight	3,5	A	
	– – – – Lubricating oils; other oils			
2710 19 71	– – – – – For undergoing a specific process	3,7	A	
2710 19 75	– – – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71	3,7	A	
	– – – – – For other purposes			
2710 19 81	– – – – – – Motor oils, compressor lube oils, turbine lube oils	3,7	A	
2710 19 83	– – – – – – Liquids for hydraulic purposes	3,7	A	
2710 19 85	– – – – – – White oils, liquid paraffin	3,7	A	
2710 19 87	– – – – – – Gear oils and reductor oils	3,7	A	
2710 19 91	– – – – – – Metalworking compounds, mould-release oils, anti-corrosion oils	3,7	A	
2710 19 93	– – – – – – Electrical insulating oils	3,7	A	
2710 19 99	– – – – – – Other lubricating oils and other oils	3,7	A	
	– Waste oils			
2710 91 00	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3,5	A	
2710 99 00	– – Other	3,5	A	
2711	Petroleum gases and other gaseous hydrocarbons			
	– Liquefied			
2711 11 00	– – Natural gas	0,7	A	
2711 12	– – Propane			
	– – – Propane of a purity not less than 99 %			
2711 12 11	– – – – For use as a power or heating fuel	8	A	
2711 12 19	– – – – For other purposes	Free	A	
	– – – Other			
2711 12 91	– – – – For undergoing a specific process	0,7	A	
2711 12 93	– – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91	0,7	A	
	– – – – For other purposes			
2711 12 94	– – – – – Of a purity exceeding 90 % but less than 99 %	0,7	A	
2711 12 97	– – – – – Other	0,7	A	

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CN 2007	Description	Base rate	Category	Comments
2711 13	– – Butanes			
2711 13 10	– – – For undergoing a specific process	0,7	A	
2711 13 30	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10	0,7	A	
	– – – For other purposes			
2711 13 91	– – – – Of a purity exceeding 90 % but less than 95 %	0,7	A	
2711 13 97	– – – – Other	0,7	A	
2711 14 00	– – Ethylene, propylene, butylene and butadiene	0,7	A	
2711 19 00	– – Other	0,7	A	
	– In gaseous state			
2711 21 00	– – Natural gas	0,7	A	
2711 29 00	– – Other	0,7	A	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured			
2712 10	– Petroleum jelly			
2712 10 10	– – Crude	0,7	A	
2712 10 90	– – Other	2,2	A	
2712 20	– Paraffin wax containing by weight less than 0,75 % of oil			
2712 20 10	– – Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1 560	Free	A	
2712 20 90	– – Other	2,2	A	
2712 90	– Other			
	– – Ozokerite, lignite wax or peat wax (natural products)			
2712 90 11	– – – Crude	0,7	A	
2712 90 19	– – – Other	2,2	A	
	– – Other			
	– – – Crude			
2712 90 31	– – – – For undergoing a specific process	0,7	A	
2712 90 33	– – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31	0,7	A	
2712 90 39	– – – – For other purposes	0,7	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
2712 90 91	– – – – Blend of 1-alkenes containing by weight 80 % or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	Free	A	
2712 90 99	– – – – Other	2,2	A	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals			
	– Petroleum coke			
2713 11 00	– – Not calcined	Free	A	
2713 12 00	– – Calcined	Free	A	
2713 20 00	– Petroleum bitumen	Free	A	
2713 90	– Other residues of petroleum oils or of oils obtained from bituminous minerals			
2713 90 10	– – For the manufacture of the products of heading 2803	Free	A	
2713 90 90	– – Other	0,7	A	
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks			
2714 10 00	– Bituminous or oil-shale and tar sands	Free	A	
2714 90 00	– Other	Free	A	
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Free	A	
2716 00 00	Electrical energy	Free	A	
VI	SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES			
28	CHAPTER 28 - INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIO-ACTIVE ELEMENTS OR OF ISOTOPES			
	I. CHEMICAL ELEMENTS			
2801	Fluorine, chlorine, bromine and iodine			
2801 10 00	– Chlorine	5,5	A	
2801 20 00	– Iodine	Free	A	
2801 30	– Fluorine; bromine			
2801 30 10	– – Fluorine	5	A	
2801 30 90	– – Bromine	5,5	A	
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	4,6	A	

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CN 2007	Description	Base rate	Category	Comments
2803 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)			
2803 00 10	– Methane black	Free	A	
2803 00 80	– Other	Free	A	
2804	Hydrogen, rare gases and other non-metals			
2804 10 00	– Hydrogen	3,7	A	
	– Rare gases			
2804 21 00	– – Argon	5	A	
2804 29	– – Other			
2804 29 10	– – – Helium	Free	A	
2804 29 90	– – – Other	5	A	
2804 30 00	– Nitrogen	5,5	A	
2804 40 00	– Oxygen	5	A	
2804 50	– Boron; tellurium			
2804 50 10	– – Boron	5,5	A	
2804 50 90	– – Tellurium	2,1	A	
	– Silicon			
2804 61 00	– – Containing by weight not less than 99,99 % of silicon	Free	A	
2804 69 00	– – Other	5,5	B	
2804 70 00	– Phosphorus	5,5	A	
2804 80 00	– Arsenic	2,1	A	
2804 90 00	– Selenium	Free	A	
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury			
	– Alkali or alkaline-earth metals			
2805 11 00	– – Sodium	5	B	
2805 12 00	– – Calcium	5,5	B	
2805 19	– – Other			

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CN 2007	Description	Base rate	Category	Comments
2805 19 10	– – – Strontium and barium	5,5	B	
2805 19 90	– – – Other	4,1	B	
2805 30	– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed			
2805 30 10	– – Intermixtures or interalloys	5,5	B	
2805 30 90	– – Other	2,7	A	
2805 40	– Mercury			
2805 40 10	– – In flasks of a net content of 34,5 kg (standard weight), of a fob value, per flask, not exceeding EUR 224	3	B	
2805 40 90	– – Other	Free	A	
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid			
2806 10 00	– Hydrogen chloride (hydrochloric acid)	5,5	A	
2806 20 00	– Chlorosulphuric acid	5,5	A	
2807 00	Sulphuric acid; oleum			
2807 00 10	– Sulphuric acid	3	A	
2807 00 90	– Oleum	3	A	
2808 00 00	Nitric acid; sulphonitric acids	5,5	A	
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined			
2809 10 00	– Diphosphorus pentaoxide	5,5	A	
2809 20 00	– Phosphoric acid and polyphosphoric acids	5,5	A	
2810 00	Oxides of boron; boric acids			
2810 00 10	– Diboron trioxide	Free	A	
2810 00 90	– Other	3,7	A	
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals			
	– Other inorganic acids			
2811 11 00	– – Hydrogen fluoride (hydrofluoric acid)	5,5	A	
2811 19	– – Other			
2811 19 10	– – – Hydrogen bromide (hydrobromic acid)	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2811 19 20	– – – Hydrogen cyanide (hydrocyanic acid)	5,3	A	
2811 19 80	– – – Other	5,3	A	
	– Other inorganic oxygen compounds of non-metals			
2811 21 00	– – Carbon dioxide	5,5	A	
2811 22 00	– – Silicon dioxide	4,6	A	
2811 29	– – Other			
2811 29 05	– – – Sulphur dioxide	5,5	A	
2811 29 10	– – – Sulphur trioxide (sulphuric anhydride); diarsenic trioxide	4,6	A	
2811 29 30	– – – Nitrogen oxides	5	A	
2811 29 90	– – – Other	5,3	A	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
2812	Halides and halide oxides of non-metals			
2812 10	– Chlorides and chloride oxides			
	– – Of phosphorus			
2812 10 11	– – – Phosphorus trichloride oxide (phosphoryl trichloride)	5,5	A	
2812 10 15	– – – Phosphorus trichloride	5,5	A	
2812 10 16	– – – Phosphorus pentachloride	5,5	A	
2812 10 18	– – – Other	5,5	A	
	– – Other			
2812 10 91	– – – Disulphur dichloride	5,5	A	
2812 10 93	– – – Sulphur dichloride	5,5	A	
2812 10 94	– – – Phosgene (carbonyl chloride)	5,5	A	
2812 10 95	– – – Thionyl dichloride (thionyl chloride)	5,5	A	
2812 10 99	– – – Other	5,5	A	
2812 90 00	– Other	5,5	A	
2813	Sulphides of non-metals; commercial phosphorus trisulphide			
2813 10 00	– Carbon disulphide	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2813 90	– Other			
2813 90 10	– – Phosphorus sulphides, commercial phosphorus trisulphide	5,3	A	
2813 90 90	– – Other	3,7	A	
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
2814	Ammonia, anhydrous or in aqueous solution			
2814 10 00	– Anhydrous ammonia	5,5	A	
2814 20 00	– Ammonia in aqueous solution	5,5	A	
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium			
	– Sodium hydroxide (caustic soda)			
2815 11 00	– – Solid	5,5	A	
2815 12 00	– – In aqueous solution (soda lye or liquid soda)	5,5	A	
2815 20	– Potassium hydroxide (caustic potash)			
2815 20 10	– – Solid	5,5	A	
2815 20 90	– – In aqueous solution (potassium lye or liquid potassium)	5,5	A	
2815 30 00	– Peroxides of sodium or potassium	5,5	A	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium			
2816 10 00	– Hydroxide and peroxide of magnesium	4,1	A	
2816 40 00	– Oxides, hydroxides and peroxides of strontium or of barium	5,5	A	
2817 00 00	Zinc oxide; zinc peroxide	5,5	A	
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide			
2818 10	– Artificial corundum, whether or not chemically defined			
2818 10 10	– – White, pink or ruby, with an aluminium oxide content exceeding 97,5 % by weight	5,2	A	
2818 10 90	– – Other	5,2	A	
2818 20 00	– Aluminium oxide, other than artificial corundum	4	B	
2818 30 00	– Aluminium hydroxide	5,5	B	
2819	Chromium oxides and hydroxides			
2819 10 00	– Chromium trioxide	5,5	A	
2819 90	– Other			
2819 90 10	– – Chromium dioxide	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
2819 90 90	– – Other	5,5	A	
2820	Manganese oxides			
2820 10 00	– Manganese dioxide	5,3	A	
2820 90	– Other			
2820 90 10	– – Manganese oxide containing by weight 77 % or more of manganese	Free	A	
2820 90 90	– – Other	5,5	A	
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3			
2821 10 00	– Iron oxides and hydroxides	4,6	A	
2821 20 00	– Earth colours	4,6	A	
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	4,6	A	
2823 00 00	Titanium oxides	5,5	A	
2824	Lead oxides; red lead and orange lead			
2824 10 00	– Lead monoxide (litharge, massicot)	5,5	A	
2824 90	– Other			
2824 90 10	– – Red lead and orange lead	5,5	A	
2824 90 90	– – Other	5,5	A	
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides			
2825 10 00	– Hydrazine and hydroxylamine and their inorganic salts	5,5	A	
2825 20 00	– Lithium oxide and hydroxide	5,3	A	
2825 30 00	– Vanadium oxides and hydroxides	5,5	A	
2825 40 00	– Nickel oxides and hydroxides	Free	A	
2825 50 00	– Copper oxides and hydroxides	3,2	A	
2825 60 00	– Germanium oxides and zirconium dioxide	5,5	A	
2825 70 00	– Molybdenum oxides and hydroxides	5,3	A	
2825 80 00	– Antimony oxides	5,5	A	
2825 90	– Other			
	– – Calcium oxide, hydroxide and peroxide			

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CN 2007	Description	Base rate	Category	Comments
2825 90 11	– – – Calcium hydroxide of a purity of 98 % or more calculated on the dry weight, in the form of particles of which: — not more than 1 % by weight have a particle-size exceeding 75 micrometres and — not more than 4 % by weight have a particle-size of less than 1,3 micrometres	Free	A	
2825 90 19	– – – Other	4,6	A	
2825 90 20	– – Beryllium oxide and hydroxide	5,3	A	
2825 90 30	– – Tin oxides	5,5	A	
2825 90 40	– – Tungsten oxides and hydroxides	4,6	A	
2825 90 60	– – Cadmium oxide	Free	A	
2825 90 80	– – Other	5,5	A	
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts			
	– Fluorides			
2826 12 00	– – Of aluminium	5,3	A	
2826 19	– – Other			
2826 19 10	– – – Of ammonium or of sodium	5,5	A	
2826 19 90	– – – Other	5,3	A	
2826 30 00	– Sodium hexafluoroaluminate (synthetic cryolite)	5,5	A	
2826 90	– Other			
2826 90 10	– – Dipotassium hexafluorozirconate	5	A	
2826 90 80	– – Other	5,5	A	
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides			
2827 10 00	– Ammonium chloride	5,5	A	
2827 20 00	– Calcium chloride	4,6	A	
	– Other chlorides			
2827 31 00	– – Of magnesium	4,6	A	
2827 32 00	– – Of aluminium	5,5	A	
2827 35 00	– – Of nickel	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2827 39	– – Other			
2827 39 10	– – – Of tin	4,1	A	
2827 39 20	– – – Of iron	2,1	A	
2827 39 30	– – – Of cobalt	5,5	A	
2827 39 85	– – – Other	5,5	A	
	– Chloride oxides and chloride hydroxides			
2827 41 00	– – Of copper	3,2	A	
2827 49	– – Other			
2827 49 10	– – – Of lead	3,2	A	
2827 49 90	– – – Other	5,3	A	
	– Bromides and bromide oxides			
2827 51 00	– – Bromides of sodium or of potassium	5,5	A	
2827 59 00	– – Other	5,5	A	
2827 60 00	– Iodides and iodide oxides	5,5	A	
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites			
2828 10 00	– Commercial calcium hypochlorite and other calcium hypochlorites	5,5	A	
2828 90 00	– Other	5,5	A	
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates			
	– Chlorates			
2829 11 00	– – Of sodium	5,5	A	
2829 19 00	– – Other	5,5	A	
2829 90	– Other			
2829 90 10	– – Perchlorates	4,8	A	
2829 90 40	– – Bromates of potassium or of sodium	Free	A	
2829 90 80	– – Other	5,5	A	
2830	Sulphides; polysulphides, whether or not chemically defined			
2830 10 00	– Sodium sulphides	5,5	A	
2830 90	– Other			

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CN 2007	Description	Base rate	Category	Comments
2830 90 11	– – Sulphides of calcium, of antimony or of iron	4,6	A	
2830 90 85	– – Other	5,5	A	
2831	Dithionites and sulphoxylates			
2831 10 00	– Of sodium	5,5	A	
2831 90 00	– Other	5,5	A	
2832	Sulphites; thiosulphates			
2832 10 00	– Sodium sulphites	5,5	A	
2832 20 00	– Other sulphites	5,5	A	
2832 30 00	– Thiosulphates	5,5	A	
2833	Sulphates; alums; peroxosulphates (persulphates)			
	– Sodium sulphates			
2833 11 00	– – Disodium sulphate	5,5	A	
2833 19 00	– – Other	5,5	A	
	– Other sulphates			
2833 21 00	– – Of magnesium	5,5	A	
2833 22 00	– – Of aluminium	5,5	B	
2833 24 00	– – Of nickel	5	A	
2833 25 00	– – Of copper	3,2	A	
2833 27 00	– – Of barium	5,5	A	
2833 29	– – Other			
2833 29 20	– – – Of cadmium; of chromium; of zinc	5,5	A	
2833 29 30	– – – Of cobalt; of titanium	5,3	A	
2833 29 50	– – – Of iron	5	A	
2833 29 60	– – – Of lead	4,6	A	
2833 29 90	– – – Other	5	A	
2833 30 00	– Alums	5,5	A	
2833 40 00	– Peroxosulphates (persulphates)	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2834	Nitrites; nitrates			
2834 10 00	– Nitrites	5,5	A	
	– Nitrates			
2834 21 00	– – Of potassium	5,5	A	
2834 29	– – Other			
2834 29 20	– – – Of barium; of beryllium; of cadmium; of cobalt; of nickel; of lead	5,5	A	
2834 29 40	– – – Of copper	4,6	A	
2834 29 80	– – – Other	3	A	
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined			
2835 10 00	– Phosphinates (hypophosphites) and phosphonates (phosphites)	5,5	A	
	– Phosphates			
2835 22 00	– – Of mono- or disodium	5,5	A	
2835 24 00	– – Of potassium	5,5	A	
2835 25	– – Calcium hydrogenorthophosphate ('dicalcium phosphate')			
2835 25 10	– – – With a fluorine content of less than 0,005 % by weight on the dry anhydrous product	5,5	A	
2835 25 90	– – – With a fluorine content of 0,005 % or more but less than 0,2 % by weight on the dry anhydrous product	5,5	A	
2835 26	– – Other phosphates of calcium			
2835 26 10	– – – With a fluorine content of less than 0,005 % by weight on the dry anhydrous product	5,5	A	
2835 26 90	– – – With a fluorine content of 0,005 % or more by weight on the dry anhydrous product	5,5	A	
2835 29	– – Other			
2835 29 10	– – – Of triammonium	5,3	A	
2835 29 30	– – – Of trisodium	5,5	A	
2835 29 90	– – – Other	5,5	A	
	– Polyphosphates			
2835 31 00	– – Sodium triphosphate (sodium tripolyphosphate)	5,5	A	
2835 39 00	– – Other	5,5	A	
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate			

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CN 2007	Description	Base rate	Category	Comments
2836 20 00	– Disodium carbonate	5,5	A	
2836 30 00	– Sodium hydrogencarbonate (sodium bicarbonate)	5,5	A	
2836 40 00	– Potassium carbonates	5,5	A	
2836 50 00	– Calcium carbonate	5	A	
2836 60 00	– Barium carbonate	5,5	A	
	– Other			
2836 91 00	– – Lithium carbonates	5,5	A	
2836 92 00	– – Strontium carbonate	5,5	A	
2836 99	– – Other			
	– – – Carbonates			
2836 99 11	– – – – Of magnesium; of copper	3,7	A	
2836 99 17	– – – – Other	5,5	A	
2836 99 90	– – – Peroxocarbonates (percarbonates)	5,5	A	
2837	Cyanides, cyanide oxides and complex cyanides			
	– Cyanides and cyanide oxides			
2837 11 00	– – Of sodium	5,5	A	
2837 19 00	– – Other	5,5	A	
2837 20 00	– Complex cyanides	5,5	A	
2839	Silicates; commercial alkali metal silicates			
	– Of sodium			
2839 11 00	– – Sodium metasilicates	5	A	
2839 19 00	– – Other	5	A	
2839 90	– Other			
2839 90 10	– – Of potassium	5	A	
2839 90 90	– – Other	5	A	
2840	Borates; peroxoborates (perborates)			
	– Disodium tetraborate (refined borax)			
2840 11 00	– – Anhydrous	Free	A	
2840 19	– – Other			

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CN 2007	Description	Base rate	Category	Comments
2840 19 10	– – – Disodium tetraborate pentahydrate	Free	A	
2840 19 90	– – – Other	5,3	A	
2840 20	– Other borates			
2840 20 10	– – Borates of sodium, anhydrous	Free	A	
2840 20 90	– – Other	5,3	A	
2840 30 00	– Peroxoborates (perborates)	5,5	A	
2841	Salts of oxometallic or peroxometallic acids			
2841 30 00	– Sodium dichromate	5,5	A	
2841 50 00	– Other chromates and dichromates; peroxochromates	5,5	A	
	– Manganites, manganates and permanganates			
2841 61 00	– – Potassium permanganate	5,5	A	
2841 69 00	– – Other	5,5	A	
2841 70 00	– Molybdates	5,5	A	
2841 80 00	– Tungstates (wolframates)	5,5	A	
2841 90	– Other			
2841 90 30	– – Zincates and vanadates	4,6	A	
2841 90 85	– – Other	5,5	A	
2842	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides			
2842 10 00	– Double or complex silicates, including aluminosilicates whether or not chemically defined	5,5	A	
2842 90	– Other			
2842 90 10	– – Salts, double salts or complex salts of selenium or tellurium acids	5,3	A	
2842 90 80	– – Other	5,5	A	
	VI. MISCELLANEOUS			
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals			
2843 10	– Colloidal precious metals			

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CN 2007	Description	Base rate	Category	Comments
2843 10 10	– – Silver	5,3	A	
2843 10 90	– – Other	3,7	A	
	– Silver compounds			
2843 21 00	– – Silver nitrate	5,5	A	
2843 29 00	– – Other	5,5	A	
2843 30 00	– Gold compounds	3	A	
2843 90	– Other compounds; amalgams			
2843 90 10	– – Amalgams	5,3	A	
2843 90 90	– – Other	3	A	
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products			
2844 10	– Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds			
	– – Natural uranium			
2844 10 10	– – – Crude; waste and scrap (Euratom)	Free	A	
2844 10 30	– – – Worked (Euratom)	Free	A	
2844 10 50	– – Ferro-uranium	Free	A	
2844 10 90	– – Other (Euratom)	Free	A	
2844 20	– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products			
	– – Uranium enriched in U 235 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235 or compounds of these products			
2844 20 25	– – – Ferro-uranium	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2844 20 35	– – – Other (Euratom)	Free	A	
	– – Plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing plutonium or compounds of these products			
	– – – Mixtures of uranium and plutonium			
2844 20 51	– – – – Ferro-uranium	Free	A	
2844 20 59	– – – – Other (Euratom)	Free	A	
2844 20 99	– – – Other	Free	A	
2844 30	– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products			
	– – Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product			
2844 30 11	– – – Cermets	5,5	A	
2844 30 19	– – – Other	2,9	A	
	– – Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product			
2844 30 51	– – – Cermets	5,5	A	
	– – – Other			
2844 30 55	– – – – Crude, waste and scrap (Euratom)	Free	A	
	– – – – Worked			
2844 30 61	– – – – – Bars, rods, angles, shapes and sections, sheets and strips (Euratom)	Free	A	
2844 30 69	– – – – – Other (Euratom)	Free	A	
	– – Compounds of uranium depleted in U 235 or of thorium, whether or not mixed together			

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CN 2007	Description	Base rate	Category	Comments
2844 30 91	– – – Of thorium or of uranium depleted in U 235, whether or not mixed together (Euratom), other than thorium salts	Free	A	
2844 30 99	– – – Other	Free	A	
2844 40	– Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues			
2844 40 10	– – Uranium derived from U 233 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures and compounds derived from U 233 or compounds of this product	Free	A	
	– – Other			
2844 40 20	– – – Artificial radioactive isotopes (Euratom)	Free	A	
2844 40 30	– – – Compounds of artificial radioactive isotopes (Euratom)	Free	A	
2844 40 80	– – – Other	Free	A	
2844 50 00	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)	Free	A	
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined			
2845 10 00	– Heavy water (deuterium oxide) (Euratom)	5,5	B	
2845 90	– Other			
2845 90 10	– – Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (Euratom)	5,5	B	
2845 90 90	– – Other	5,5	A	
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals			
2846 10 00	– Cerium compounds	3,2	A	
2846 90 00	– Other	3,2	A	
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	5,5	A	
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2849	Carbides, whether or not chemically defined			
2849 10 00	– Of calcium	5,5	A	
2849 20 00	– Of silicon	5,5	A	
2849 90	– Other			
2849 90 10	– – Of boron	4,1	A	
2849 90 30	– – Of tungsten	5,5	A	
2849 90 50	– – Of aluminium; of chromium; of molybdenum; of vanadium; of tantalum; of titanium	5,5	A	
2849 90 90	– – Other	5,3	A	
2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849			
2850 00 20	– Hydrides; nitrides	4,6	A	
2850 00 50	– Azides	5,5	A	
2850 00 70	– Silicides	5,5	A	
2850 00 90	– Borides	5,3	A	
2852 00 00	Compounds, inorganic or organic, of mercury, excluding amalgams	5,5	B	
2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals			
2853 00 10	– Distilled and conductivity water and water of similar purity	2,7	A	
2853 00 30	– Liquid air (whether or not rare gases have been removed); compressed air	4,1	A	
2853 00 50	– Cyanogen chloride	5,5	A	
2853 00 90	– Other	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
29	CHAPTER 29 - ORGANIC CHEMICALS			
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2901	Acyclic hydrocarbons			
2901 10 00	– Saturated	Free	A	
	– Unsaturated			
2901 21 00	– – Ethylene	Free	A	
2901 22 00	– – Propene (propylene)	Free	A	
2901 23	– – Butene (butylene) and isomers thereof			
2901 23 10	– – – But-1-ene and but-2-ene	Free	A	
2901 23 90	– – – Other	Free	A	
2901 24	– – Buta-1,3-diene and isoprene			
2901 24 10	– – – Buta-1,3-diene	Free	A	
2901 24 90	– – – Isoprene	Free	A	
2901 29 00	– – Other	Free	A	
2902	Cyclic hydrocarbons			
	– Cyclanes, cyclenes and cycloterpenes			
2902 11 00	– – Cyclohexane	Free	A	
2902 19	– – Other			
2902 19 10	– – – Cycloterpenes	Free	A	
2902 19 80	– – – Other	Free	A	
2902 20 00	– Benzene	Free	A	
2902 30 00	– Toluene	Free	A	
	– Xylenes			
2902 41 00	– – o-Xylene	Free	A	
2902 42 00	– – m-Xylene	Free	A	
2902 43 00	– – p-Xylene	Free	A	
2902 44 00	– – Mixed xylene isomers	Free	A	
2902 50 00	– Styrene	Free	A	
2902 60 00	– Ethylbenzene	Free	A	
2902 70 00	– Cumene	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2902 90	– Other			
2902 90 10	– – Naphthalene and anthracene	Free	A	
2902 90 30	– – Biphenyl and terphenyls	Free	A	
2902 90 90	– – Other	Free	A	
2903	Halogenated derivatives of hydrocarbons			
	– Saturated chlorinated derivatives of acyclic hydrocarbons			
2903 11 00	– – Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5,5	A	
2903 12 00	– – Dichloromethane (methylene chloride)	5,5	A	
2903 13 00	– – Chloroform (trichloromethane)	5,5	A	
2903 14 00	– – Carbon tetrachloride	5,5	A	
2903 15 00	– – Ethylene dichloride (ISO) (1,2-dichloroethane)	5,5	A	
2903 19	– – Other			
2903 19 10	– – – 1,1,1-Trichloroethane (methylchloroform)	5,5	A	
2903 19 80	– – – Other	5,5	A	
	– Unsaturated chlorinated derivatives of acyclic hydrocarbons			
2903 21 00	– – Vinyl chloride (chloroethylene)	5,5	A	
2903 22 00	– – Trichloroethylene	5,5	A	
2903 23 00	– – Tetrachloroethylene (perchloroethylene)	5,5	A	
2903 29 00	– – Other	5,5	A	
	– Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons			
2903 31 00	– – Ethylene dibromide (ISO) (1,2-dibromoethane)	5,5	A	
2903 39	– – Other			
	– – – Bromides			
2903 39 11	– – – – Bromomethane (methyl bromide)	5,5	A	
2903 39 15	– – – – Dibromomethane	Free	A	
2903 39 19	– – – – Other	5,5	A	
2903 39 90	– – – Fluorides and iodides	5,5	A	
	– Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens			
2903 41 00	– – Trichlorofluoromethane	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2903 42 00	– – Dichlorodifluoromethane	5,5	A	
2903 43 00	– – Trichlorotrifluoroethanes	5,5	A	
2903 44	– – Dichlorotetrafluoroethanes and chloropentafluoroethane			
2903 44 10	– – – Dichlorotetrafluoroethanes	5,5	A	
2903 44 90	– – – Chloropentafluoroethane	5,5	A	
2903 45	– – Other derivatives perhalogenated only with fluorine and chlorine			
2903 45 10	– – – Chlorotrifluoromethane	5,5	A	
2903 45 15	– – – Pentachlorofluoroethane	5,5	A	
2903 45 20	– – – Tetrachlorodifluoroethanes	5,5	A	
2903 45 25	– – – Heptachlorofluoropropanes	5,5	A	
2903 45 30	– – – Hexachlorodifluoropropanes	5,5	A	
2903 45 35	– – – Pentachlorotrifluoropropanes	5,5	A	
2903 45 40	– – – Tetrachlorotetrafluoropropanes	5,5	A	
2903 45 45	– – – Trichloropentafluoropropanes	5,5	A	
2903 45 50	– – – Dichlorohexafluoropropanes	5,5	A	
2903 45 55	– – – Chloroheptafluoropropanes	5,5	A	
2903 45 90	– – – Other	5,5	A	
2903 46	– – Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes			
2903 46 10	– – – Bromochlorodifluoromethane	5,5	A	
2903 46 20	– – – Bromotrifluoromethane	5,5	A	
2903 46 90	– – – Dibromotetrafluoroethanes	5,5	A	
2903 47 00	– – Other perhalogenated derivatives	5,5	A	
2903 49	– – Other			
	– – – Halogenated only with fluorine and chlorine			
2903 49 10	– – – – Of methane, ethane or propane	5,5	A	
2903 49 20	– – – – Other	5,5	A	
	– – – Halogenated only with fluorine and bromine			
2903 49 30	– – – – Of methane, ethane or propane	5,5	A	
2903 49 40	– – – – Other	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2903 49 80	– – – Other	5,5	A	
	– Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons			
2903 51 00	– – 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5,5	A	
2903 52 00	– – Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5,5	A	
2903 59	– – Other			
2903 59 10	– – – 1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane	Free	A	
2903 59 30	– – – Tetrabromocyclooctanes	Free	A	
2903 59 80	– – – Other	5,5	A	
	– Halogenated derivatives of aromatic hydrocarbons			
2903 61 00	– – Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5,5	A	
2903 62 00	– – Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) (1,1,1-trichloro-2,2-bis(-chlorophenyl)ethane)	5,5	A	
2903 69	– – Other			
2903 69 10	– – – 2,3,4,5,6-Pentabromoethylbenzene	Free	A	
2903 69 90	– – – Other	5,5	A	
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated			
2904 10 00	– Derivatives containing only sulpho groups, their salts and ethyl esters	5,5	A	
2904 20 00	– Derivatives containing only nitro or only nitroso groups	5,5	A	
2904 90	– Other			
2904 90 20	– – Sulphohalogenated derivatives	5,5	A	
2904 90 40	– – Trichloronitromethane (chloropicrin)	5,5	A	
2904 90 85	– – Other	5,5	A	
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Saturated monohydric alcohols			
2905 11 00	– – Methanol (methyl alcohol)	5,5	A	
2905 12 00	– – Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5,5	A	
2905 13 00	– – Butan-1-ol (n-butyl alcohol)	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2905 14	– – Other butanols			
2905 14 10	– – – 2-Methylpropan-2-ol (tert-butyl alcohol)	4,6	A	
2905 14 90	– – – Other	5,5	A	
2905 16	– – Octanol (octyl alcohol) and isomers thereof			
2905 16 10	– – – 2-Ethylhexan-1-ol	5,5	A	
2905 16 20	– – – Octan-2-ol	Free	A	
2905 16 80	– – – Other	5,5	A	
2905 17 00	– – Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5,5	A	
2905 19 00	– – Other	5,5	A	
	– Unsaturated monohydric alcohols			
2905 22	– – Acyclic terpene alcohols			
2905 22 10	– – – Geraniol, citronellol, linalol, rhodinol and nerol	5,5	A	
2905 22 90	– – – Other	5,5	A	
2905 29	– – Other			
2905 29 10	– – – Allyl alcohol	5,5	A	
2905 29 90	– – – Other	5,5	A	
	– Diols			
2905 31 00	– – Ethylene glycol (ethanediol)	5,5	A	
2905 32 00	– – Propylene glycol (propane-1,2-diol)	5,5	A	
2905 39	– – Other			
2905 39 10	– – – 2-Methylpentane-2,4-diol (hexylene glycol)	5,5	A	
2905 39 20	– – – Butane-1,3-diol	Free	A	
2905 39 25	– – – Butane-1,4-diol	5,5	A	
2905 39 30	– – – 2,4,7,9-Tetramethyldec-5-yne-4,7-diol	Free	A	
2905 39 85	– – – Other	5,5	A	
	– Other polyhydric alcohols			
2905 41 00	– – 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5,5	A	
2905 42 00	– – Pentaerythritol	5,5	A	
2905 43 00	– – Mannitol	9,6 + 125,8 EUR/ 100 kg/net	F	
2905 44	– – D-glucitol (sorbitol)			
	– – – In aqueous solution			

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CN 2007	Description	Base rate	Category	Comments
2905 44 11	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 16,1 EUR/ 100 kg/net	F	
2905 44 19	– – – – Other	9,6 + 37,8 EUR/ 100 kg/net	F	
	– – – Other			
2905 44 91	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 23 EUR/ 100 kg/net	F	
2905 44 99	– – – – Other	9,6 + 53,7 EUR/ 100 kg/net	F	
2905 45 00	– – Glycerol	3,8	A	
2905 49	– – Other			
2905 49 10	– – – Triols; tetrols	5,5	A	
2905 49 80	– – – Other	5,5	A	
	– Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols			
2905 51 00	– – Ethchlorvynol (INN)	Free	A	
2905 59	– – Other			
2905 59 10	– – – Of monohydric alcohols	5,5	A	
	– – – Of polyhydric alcohols			
2905 59 91	– – – – 2,2-Bis(bromomethyl)propanediol	Free	A	
2905 59 99	– – – – Other	5,5	A	
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Cyclanic, cyclenic or cycloterpenic			
2906 11 00	– – Menthol	5,5	A	
2906 12 00	– – Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5,5	A	
2906 13	– – Sterols and inositols			
2906 13 10	– – – Sterols	5,5	A	
2906 13 90	– – – Inositols	Free	A	
2906 19 00	– – Other	5,5	A	
	– Aromatic			
2906 21 00	– – Benzyl alcohol	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2906 29 00	– – Other	5,5	A	
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2907	Phenols; phenol-alcohols			
	– Monophenols			
2907 11 00	– – Phenol (hydroxybenzene) and its salts	3	A	
2907 12 00	– – Cresols and their salts	2,1	A	
2907 13 00	– – Octylphenol, nonylphenol and their isomers; salts thereof	5,5	A	
2907 15	– – Naphthols and their salts			
2907 15 10	– – – 1-Naphthol	Free	A	
2907 15 90	– – – Other	5,5	A	
2907 19	– – Other			
2907 19 10	– – – Xylenols and their salts	2,1	A	
2907 19 90	– – – Other	5,5	A	
	– Polyphenols; phenol-alcohols			
2907 21 00	– – Resorcinol and its salts	5,5	A	
2907 22 00	– – Hydroquinone (quinol) and its salts	5,5	A	
2907 23 00	– – 4,4’-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5,5	A	
2907 29 00	– – Other	5,5	A	
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols			
	– Derivatives containing only halogen substituents and their salts			
2908 11 00	– – Pentachlorophenol (ISO)	5,5	A	
2908 19 00	– – Other	5,5	A	
	– Other			
2908 91 00	– – Dinoseb (ISO) and its salts	5,5	A	
2908 99	– – Other			
2908 99 10	– – – Derivatives containing only sulpho groups, their salts and esters	5,5	A	
2908 99 90	– – – Other	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 11 00	– – Diethyl ether	5,5	A	
2909 19 00	– – Other	5,5	A	
2909 20 00	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	A	
2909 30	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 30 10	– – Diphenyl ether	Free	A	
	– – Brominated derivatives			
2909 30 31	– – – Pentabromodiphenylether; 1,2,4,5-tetrabromo-3,6-bis(pentabromophenoxy)benzene	Free	A	
2909 30 35	– – – 1,2-Bis(2,4,6-tribromophenoxy)ethane, for the manufacture of acrylonitrile-butadiene-styrene (ABS)	Free	A	
2909 30 38	– – – Other	5,5	A	
2909 30 90	– – Other	5,5	A	
	– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 41 00	– – 2,2’-Oxydiethanol (diethylene glycol, digol)	5,5	A	
2909 43 00	– – Monobutyl ethers of ethylene glycol or of diethylene glycol	5,5	A	
2909 44 00	– – Other monoalkylethers of ethylene glycol or of diethylene glycol	5,5	A	
2909 49	– – Other			
	– – – Acyclic			
2909 49 11	– – – – 2-(2-Chloroethoxy)ethanol	Free	A	
2909 49 18	– – – – Other	5,5	A	
2909 49 90	– – – Cyclic	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2909 50	– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 50 10	– – Guaiacol and guaiacolsulphonates of potassium	5,5	A	
2909 50 90	– – Other	5,5	A	
2909 60 00	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	A	
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2910 10 00	– Oxirane (ethylene oxide)	5,5	A	
2910 20 00	– Methyloxirane (propylene oxide)	5,5	A	
2910 30 00	– 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5,5	A	
2910 40 00	– Dieldrin (ISO, INN)	5,5	A	
2910 90 00	– Other	5,5	A	
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5	A	
	V. ALDEHYDE-FUNCTION COMPOUNDS			
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde			
	– Acyclic aldehydes without other oxygen function			
2912 11 00	– – Methanal (formaldehyde)	5,5	A	
2912 12 00	– – Ethanal (acetaldehyde)	5,5	A	
2912 19	– – Other			
2912 19 10	– – – Butanal (butyraldehyde, normal isomer)	5,5	A	
2912 19 90	– – – Other	5,5	A	
	– Cyclic aldehydes without other oxygen function			
2912 21 00	– – Benzaldehyde	5,5	A	
2912 29 00	– – Other	5,5	A	
2912 30 00	– Aldehyde-alcohols	5,5	A	
	– Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function			

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CN 2007	Description	Base rate	Category	Comments
2912 41 00	– – Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5,5	A	
2912 42 00	– – Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5,5	A	
2912 49 00	– – Other	5,5	A	
2912 50 00	– Cyclic polymers of aldehydes	5,5	A	
2912 60 00	– Paraformaldehyde	5,5	A	
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	5,5	A	
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Acyclic ketones without other oxygen function			
2914 11 00	– – Acetone	5,5	A	
2914 12 00	– – Butanone (methyl ethyl ketone)	5,5	A	
2914 13 00	– – 4-Methylpentan-2-one (methyl isobutyl ketone)	5,5	A	
2914 19	– – Other			
2914 19 10	– – – 5-Methylhexan-2-one	Free	A	
2914 19 90	– – – Other	5,5	A	
	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function			
2914 21 00	– – Camphor	5,5	A	
2914 22 00	– – Cyclohexanone and methylcyclohexanones	5,5	A	
2914 23 00	– – Ionones and methylionones	5,5	A	
2914 29 00	– – Other	5,5	A	
	– Aromatic ketones without other oxygen function			
2914 31 00	– – Phenylacetone (phenylpropan-2-one)	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2914 39 00	– – Other	5,5	A	
2914 40	– Ketone-alcohols and ketone-aldehydes			
2914 40 10	– – 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	5,5	A	
2914 40 90	– – Other	3	A	
2914 50 00	– Ketone-phenols and ketones with other oxygen function	5,5	A	
	– Quinones			
2914 61 00	– – Anthraquinone	5,5	A	
2914 69	– – Other			
2914 69 10	– – – 1,4-Naphthoquinone	Free	A	
2914 69 90	– – – Other	5,5	A	
2914 70 00	– Halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	A	
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Formic acid, its salts and esters			
2915 11 00	– – Formic acid	5,5	A	
2915 12 00	– – Salts of formic acid	5,5	A	
2915 13 00	– – Esters of formic acid	5,5	A	
	– Acetic acid and its salts; acetic anhydride			
2915 21 00	– – Acetic acid	5,5	A	
2915 24 00	– – Acetic anhydride	5,5	A	
2915 29 00	– – Other	5,5	A	
	– Esters of acetic acid			
2915 31 00	– – Ethyl acetate	5,5	A	
2915 32 00	– – Vinyl acetate	5,5	A	
2915 33 00	– – n-Butyl acetate	5,5	A	
2915 36 00	– – Dinoseb (ISO) acetate	5,5	A	
2915 39	– – Other			
2915 39 10	– – – Propyl acetate and isopropyl acetate	5,5	A	

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CN 2007	Description	Base rate	Category	Comments
2915 39 30	– – – Methyl acetate, pentyl acetate (amyl acetate), isopentyl acetate (isoamyl acetate) and glycerol acetates	5,5	A	
2915 39 50	– – – p-Tolyl acetate, phenylpropyl acetates, benzyl acetate, rhodinyl acetate, santalyl acetate and the acetates of phenylethane-1,2-diol	5,5	A	
2915 39 80	– – – Other	5,5	A	
2915 40 00	– Mono-, di- or trichloroacetic acids, their salts and esters	5,5	A	
2915 50 00	– Propionic acid, its salts and esters	4,2	A	
2915 60	– Butanoic acids, pentanoic acids, their salts and esters			
	– – Butanoic acids and their salts and esters			
2915 60 11	– – – 1-Isopropyl-2,2-dimethyltrimethylene diisobutyrate	Free	A	
2915 60 19	– – – Other	5,5	A	
2915 60 90	– – Pentanoic acids and their salts and esters	5,5	A	
2915 70	– Palmitic acid, stearic acid, their salts and esters			
2915 70 15	– – Palmitic acid	5,5	A	
2915 70 20	– – Salts and esters of palmitic acid	5,5	A	
2915 70 25	– – Stearic acid	5,5	A	
2915 70 30	– – Salts of stearic acid	5,5	A	
2915 70 80	– – Esters of stearic acid	5,5	A	
2915 90	– Other			
2915 90 10	– – Lauric acid	5,5	A	
2915 90 20	– – Chloroformates	5,5	A	
2915 90 80	– – Other	5,5	A	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2916 11 00	– – Acrylic acid and its salts	6,5	A	
2916 12	– – Esters of acrylic acid			
2916 12 10	– – – Methyl acrylate	6,5	A	
2916 12 20	– – – Ethyl acrylate	6,5	A	
2916 12 90	– – – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
2916 13 00	– – Methacrylic acid and its salts	6,5	A	
2916 14	– – Esters of methacrylic acid			
2916 14 10	– – – Methyl methacrylate	6,5	A	
2916 14 90	– – – Other	6,5	A	
2916 15 00	– – Oleic, linoleic or linolenic acids, their salts and esters	6,5	A	
2916 19	– – Other			
2916 19 10	– – – Undecenoic acids and their salts and esters	5,9	A	
2916 19 30	– – – Hexa-2,4-dienoic acid (sorbic acid)	6,5	A	
2916 19 40	– – – Crotonic acid	Free	A	
2916 19 70	– – – Other	6,5	A	
2916 20 00	– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6,5	A	
	– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2916 31 00	– – Benzoic acid, its salts and esters	6,5	A	
2916 32	– – Benzoyl peroxide and benzoyl chloride			
2916 32 10	– – – Benzoyl peroxide	6,5	A	
2916 32 90	– – – Benzoyl chloride	6,5	A	
2916 34 00	– – Phenylacetic acid and its salts	Free	A	
2916 35 00	– – Esters of phenylacetic acid	Free	A	
2916 36 00	– – Binapacryl (ISO)	6,5	A	
2916 39 00	– – Other	6,5	A	
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2917 11 00	– – Oxalic acid, its salts and esters	6,5	A	
2917 12	– – Adipic acid, its salts and esters			
2917 12 10	– – – Adipic acid and its salts	6,5	A	
2917 12 90	– – – Esters of adipic acid	6,5	A	
2917 13	– – Azelaic acid, sebacic acid, their salts and esters			
2917 13 10	– – – Sebacic acid	Free	A	
2917 13 90	– – – Other	6	A	
2917 14 00	– – Maleic anhydride	6,5	A	
2917 19	– – Other			
2917 19 10	– – – Malonic acid, its salts and esters	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
2917 19 90	– – – Other	6,3	A	
2917 20 00	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6	A	
	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2917 32 00	– – Dioctyl orthophthalates	6,5	A	
2917 33 00	– – Dinonyl or didecyl orthophthalates	6,5	A	
2917 34	– – Other esters of orthophthalic acid			
2917 34 10	– – – Dibutyl orthophthalates	6,5	A	
2917 34 90	– – – Other	6,5	A	
2917 35 00	– – Phthalic anhydride	6,5	A	
2917 36 00	– – Terephthalic acid and its salts	6,5	A	
2917 37 00	– – Dimethyl terephthalate	6,5	A	
2917 39	– – Other			
	– – – Brominated derivatives			
2917 39 11	– – – – Ester or anhydride of tetrabromophthalic acid	Free	A	
2917 39 19	– – – – Other	6,5	A	
	– – – Other			
2917 39 30	– – – – Benzene-1,2,4-tricarboxylic acid	Free	A	
2917 39 40	– – – – Isophthaloyl dichloride, containing by weight 0,8 % or less of terephthaloyl dichloride	Free	A	
2917 39 50	– – – – Naphthalene-1,4,5,8-tetracarboxylic acid	Free	A	
2917 39 60	– – – – Tetrachlorophthalic anhydride	Free	A	
2917 39 70	- – – – – Sodium 3,5-bis(methoxycarbonyl)benzenesulphonate	Free	A	
2917 39 80	– – – – Other	6,5	A	
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2918 11 00	– – Lactic acid, its salts and esters	6,5	C	
2918 12 00	– – Tartaric acid	6,5	A	
2918 13 00	– – Salts and esters of tartaric acid	6,5	A	
2918 14 00	– – Citric acid	6,5	A	
2918 15 00	– – Salts and esters of citric acid	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
2918 16 00	– – Gluconic acid, its salts and esters	6,5	A	
2918 18 00	– – Chlorobenzilate (ISO)	6,5	A	
2918 19	– – Other			
2918 19 30	– – – Cholic acid, 3-alpha,12-alpha-dihydroxy-5-beta-cholan-24-oic acid (deoxycholic acid), their salts and esters	6,3	A	
2918 19 40	– – – 2,2-Bis(hydroxymethyl)propionic acid	Free	A	
2918 19 85	– – – Other	6,5	A	
	– Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2918 21 00	– – Salicylic acid and its salts	6,5	A	
2918 22 00	– – o-Acetylsalicylic acid, its salts and esters	6,5	A	
2918 23	– – Other esters of salicylic acid and their salts			
2918 23 10	– – – Methyl salicylate and phenyl salicylate (salol)	6,5	A	
2918 23 90	– – – Other	6,5	A	
2918 29	– – Other			
2918 29 10	– – – Sulphosalicylic acids, hydroxynaphthoic acids; their salts and esters	6,5	A	
2918 29 30	– – – 4-Hydroxybenzoic acid, its salts and esters	6,5	A	
2918 29 80	– – – Other	6,5	A	
2918 30 00	– Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6,5	A	
	– Other			
2918 91 00	– – 2,4,5-T (ISO) (2,4,5 trichlorophenoxyacetic acid), its salts and esters	6,5	A	
2918 99	– – Other			
2918 99 10	– – – 2,6-Dimethoxybenzoic acid	Free	A	
2918 99 20	– – – Dicamba (ISO)	Free	A	
2918 99 30	– – – Sodium phenoxyacetate	Free	A	
2918 99 90	– – – Other	6,5	A	
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives			

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CN 2007	Description	Base rate	Category	Comments
2919 10 00	– Tris(2,3-dibromopropyl) phosphate	6,5	A	
2919 90	– Other			
2919 90 10	– – Tributyl phosphates, triphenyl phosphate, tritolyl phosphates, trixylyl phosphates, and tris(2-chloroethyl) phosphate	6,5	A	
2919 90 90	– – Other	6,5	A	
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
2920 11 00	– – Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6,5	A	
2920 19 00	– – Other	6,5	A	
2920 90	– Other			
2920 90 10	– – Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	6,5	A	
2920 90 20	– – Dimethyl phosphonate (dimethyl phosphite)	6,5	A	
2920 90 30	– – Trimethyl phosphite (trimethoxyphosphine)	6,5	A	
2920 90 40	– – Triethyl phosphite	6,5	A	
2920 90 50	– – Diethyl phosphonate (diethyl hydrogenphosphite) (diethyl phosphite)	6,5	A	
2920 90 85	– – Other products	6,5	A	
	IX. NITROGEN-FUNCTION COMPOUNDS			
2921	Amine-function compounds			
	– Acyclic monoamines and their derivatives; salts thereof			
2921 11	– – Methylamine, di- or trimethylamine and their salts			
2921 11 10	– – – Methylamine, di- or trimethylamine	6,5	A	
2921 11 90	– – – Salts	6,5	A	
2921 19	– – Other			
2921 19 10	– – – Triethylamine and its salts	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
2921 19 30	– – – Isopropylamine and its salts	6,5	A	
2921 19 40	– – – 1,1,3,3-Tetramethylbutylamine	Free	A	
2921 19 50	– – – Diethylamine and its salts	5,7	A	
2921 19 80	– – – Other	6,5	A	
	– Acyclic polyamines and their derivatives; salts thereof			
2921 21 00	– – Ethylenediamine and its salts	6	A	
2921 22 00	– – Hexamethylenediamine and its salts	6,5	A	
2921 29 00	– – Other	6	A	
2921 30	– Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof			
2921 30 10	– – Cyclohexylamine and cyclohexyldimethylamine, and their salts	6,3	A	
2921 30 91	– – Cyclohex-1,3-ylenediamine (1,3-diaminocyclohexane)	Free	A	
2921 30 99	– – Other	6,5	A	
	– Aromatic monoamines and their derivatives; salts thereof			
2921 41 00	– – Aniline and its salts	6,5	A	
2921 42	– – Aniline derivatives and their salts			
2921 42 10	– – – Halogenated, sulphonated, nitrated and nitrosated derivatives and their salts	6,5	A	
2921 42 90	– – – Other	6,5	A	
2921 43 00	– – Toluidines and their derivatives; salts thereof	6,5	A	
2921 44 00	– – Diphenylamine and its derivatives; salts thereof	6,5	A	
2921 45 00	– – 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	6,5	A	
2921 46 00	– – Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2921 49	– – Other			
2921 49 10	– – – Xylidines and their derivatives; salts thereof	6,5	A	
2921 49 80	– – – Other	6,5	A	
	– Aromatic polyamines and their derivatives; salts thereof			
2921 51	– – o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof			
	– – – o-, m-, p-Phenylenediamine, diaminotoluenes and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof			
2921 51 11	– – – – m-Phenylenediamine, of a purity by weight of 99 % or more and containing: — 1 % or less by weight of water, — 200 mg/kg or less of o-phenylenediamine and — 450 mg/kg or less of p-phenylenediamine	Free	A	
2921 51 19	– – – – Other	6,5	A	
2921 51 90	– – – Other	6,5	A	
2921 59	– – Other			
2921 59 10	– – – m-Phenylenebis(methylamine)	Free	A	
2921 59 20	– – – 2,2’-Dichloro-4,4’-methylenedianiline	Free	A	
2921 59 30	– – – 4,4’-Bi-o-toluidine	Free	A	
2921 59 40	– – – 1,8-Naphthylenediamine	Free	A	
2921 59 90	– – – Other	6,5	A	
2922	Oxygen-function amino-compounds			
	– Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof			
2922 11 00	– – Monoethanolamine and its salts	6,5	A	
2922 12 00	– – Diethanolamine and its salts	6,5	A	
2922 13	– – Triethanolamine and its salts			
2922 13 10	– – – Triethanolamine	6,5	A	
2922 13 90	– – – Salts of triethanolamine	6,5	A	
2922 14 00	– – Dextropropoxyphene (INN) and its salts	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2922 19	– – Other			
2922 19 10	– – – N-Ethyldiethanolamine	6,5	A	
2922 19 20	– – – 2,2’-Methyliminodiethanol (N-methyldiethanolamine)	6,5	A	
2922 19 80	– – – Other	6,5	A	
	– Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof			
2922 21 00	– – Aminohydroxynaphthalenesulphonic acids and their salts	6,5	A	
2922 29 00	– – Other	6,5	A	
	– Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof			
2922 31 00	– – Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	A	
2922 39 00	– – Other	6,5	A	
	– Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof			
2922 41 00	– – Lysine and its esters; salts thereof	6,3	A	
2922 42 00	– – Glutamic acid and its salts	6,5	A	
2922 43 00	– – Anthranilic acid and its salts	6,5	A	
2922 44 00	– – Tilidine (INN) and its salts	Free	A	
2922 49	– – Other			
2922 49 10	– – – Glycine	6,5	A	
2922 49 20	– – – β-Alanine	Free	A	
2922 49 95	– – – Other	6,5	A	
2922 50 00	– Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6,5	A	
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined			
2923 10 00	– Choline and its salts	6,5	A	
2923 20 00	– Lecithins and other phosphoaminolipids	5,7	A	
2923 90 00	– Other	6,5	A	
2924	Carboxyamide-function compounds; amide-function compounds of carbonic acid			
	– Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof			

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CN 2007	Description	Base rate	Category	Comments
2924 11 00	– – Meprobamate (INN)	Free	A	
2924 12 00	– – Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6,5	A	
2924 19 00	– – Other	6,5	A	
	– Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof			
2924 21	– – Ureines and their derivatives; salts thereof			
2924 21 10	– – – Isoproturon (ISO)	6,5	A	
2924 21 90	– – – Other	6,5	A	
2924 23 00	– – 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6,5	A	
2924 24 00	– – Ethinamate (INN)	Free	A	
2924 29	– – Other			
2924 29 10	– – – Lidocaine (INN)	Free	A	
2924 29 30	– – – Paracetamol (INN)	6,5	A	
2924 29 95	– – – Other	6,5	A	
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds			
	– Imides and their derivatives; salts thereof			
2925 11 00	– – Saccharin and its salts	6,5	A	
2925 12 00	– – Glutethimide (INN)	Free	A	
2925 19	– – Other			
2925 19 10	– – – 3,3’,4,4’,5,5’,6,6’-Octabromo-N,N’-ethylenediphthalimide	Free	A	
2925 19 30	– – – N,N’-ethylenebis(4,5-dibromohexahydro-3,6-methanophthalimide)	Free	A	
2925 19 95	– – – Other	6,5	A	
	– Imines and their derivatives; salts thereof			
2925 21 00	– – Chlordimeform (ISO)	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
2925 29 00	– – Other	6,5	A	
2926	Nitrile-function compounds			
2926 10 00	– Acrylonitrile	6,5	A	
2926 20 00	– 1-Cyanoguanidine (dicyandiamide)	6,5	A	
2926 30 00	– Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6,5	A	
2926 90	– Other			
2926 90 20	– – Isophthalonitrile	6	A	
2926 90 95	– – Other	6,5	A	
2927 00 00	Diazo-, azo- or azoxy-compounds	6,5	A	
2928 00	Organic derivatives of hydrazine or of hydroxylamine			
2928 00 10	– N,N-Bis(2-methoxyethyl)hydroxylamine	Free	A	
2928 00 90	– Other	6,5	A	
2929	Compounds with other nitrogen function			
2929 10	– Isocyanates			
2929 10 10	– – Methylphenylene diisocyanates (toluene diisocyanates)	6,5	A	
2929 10 90	– – Other	6,5	A	
2929 90 00	– Other	6,5	A	
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
2930	Organo-sulphur compounds			
2930 20 00	– Thiocarbamates and dithiocarbamates	6,5	A	
2930 30 00	– Thiuram mono-, di- or tetrasulphides	6,5	A	
2930 40	– Methionine			
2930 40 10	– – Methionine (INN)	Free	A	
2930 40 90	– – Other	6,5	A	
2930 50 00	– Captafol (ISO) and methamidophos (ISO)	6,5	C	
2930 90	– Other			
2930 90 13	– – Cysteine and cystine	6,5	A	
2930 90 16	– – Derivatives of cysteine or cystine	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
2930 90 20	– – Thiodiglycol (INN) (2,2'-thiodiethanol)	6,5	A	
2930 90 30	– – DL-2-hydroxy-4-(methylthio)butyric acid	Free	A	
2930 90 40	– – 2,2'-Thiodiethylbis[3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate]	Free	A	
2930 90 50	– – Mixture of isomers consisting of 4-methyl-2,6-bis(methylthio)-m-phenylenediamine and 2-methyl-4,6-bis(methylthio)-m-phenylenediamine	Free	A	
2930 90 85	– – Other	6,5	A	
2931 00	Other organo-inorganic compounds			
2931 00 10	– Dimethyl methylphosphonate	6,5	A	
2931 00 20	– Methylphosphonoyl difluoride (methylphosphonic difluoride)	6,5	A	
2931 00 30	– Methylphosphonoyl dichloride (methylphosphonic dichloride)	6,5	A	
2931 00 95	– Other	6,5	A	
2932	Heterocyclic compounds with oxygen hetero-atom(s) only			
	– Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure			
2932 11 00	– – Tetrahydrofuran	6,5	A	
2932 12 00	– – 2-Furaldehyde (furfuraldehyde)	6,5	A	
2932 13 00	– – Furfuryl alcohol and tetrahydrofurfuryl alcohol	6,5	A	
2932 19 00	– – Other	6,5	A	
	– Lactones			
2932 21 00	– – Coumarin, methylcoumarins and ethylcoumarins	6,5	A	
2932 29	– – Other lactones			
2932 29 10	– – – Phenolphthalein	Free	A	
2932 29 20	– – – 1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H, 3H-benzo[de]isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid	Free	A	
2932 29 30	– – – 3'-Chloro-6'-cyclohexylaminospiro[isobenzofuran-1-(3H), 9'-xanthen]-3-one	Free	A	
2932 29 40	– – – 6'-(N-Ethyl-p-toluidino)-2'-methylspiro[isobenzofuran-1(3H), 9'-xanthen]-3-one	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2932 29 50	– – – Methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1H, 3H-naphtho[1,8-cd]pyran-1-yl]naphthalene-2-carboxylate	Free	A	
2932 29 60	– – – gamma-Butyrolactone	6,5	A	
2932 29 85	– – – Other	6,5	A	
	– Other			
2932 91 00	– – Isosafrole	6,5	A	
2932 92 00	– – 1-(1,3-Benzodioxol-5-yl)propan-2-one	6,5	A	
2932 93 00	– – Piperonal	6,5	A	
2932 94 00	– – Safrole	6,5	A	
2932 95 00	– – Tetrahydrocannabinols (all isomers)	6,5	A	
2932 99	– – Other			
2932 99 50	– – – Epoxides with a four-membered ring	6,5	A	
2932 99 70	– – – Other cyclic acetals and internal hemiacetals, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives	6,5	A	
2932 99 85	– – – Other	6,5	A	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only			
	– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure			
2933 11	– – Phenazone (antipyrin) and its derivatives			
2933 11 10	– – – Propyphenazone (INN)	Free	A	
2933 11 90	– – – Other	6,5	A	
2933 19	– – Other			
2933 19 10	– – – Phenylbutazone (INN)	Free	A	
2933 19 90	– – – Other	6,5	A	
	– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure			
2933 21 00	– – Hydantoin and its derivatives	6,5	A	
2933 29	– – Other			
2933 29 10	– – – Naphazoline hydrochloride (INNM) and naphazoline nitrate (INNM); phentolamine (INN); tolazoline hydrochloride (INNM)	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2933 29 90	– – – Other	6,5	A	
	– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure			
2933 31 00	– – Pyridine and its salts	5,3	A	
2933 32 00	– – Piperidine and its salts	6,5	A	
2933 33 00	– – Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6,5	A	
2933 39	– – Other			
2933 39 10	– – – Iproniazid (INN); ketobemidone hydrochloride (INNM); pyridostigmine bromide (INN)	Free	A	
2933 39 20	– – – 2,3,5,6-Tetrachloropyridine	Free	A	
2933 39 25	– – – 3,6-Dichloropyridine-2-carboxylic acid	Free	A	
2933 39 35	– – – 2-Hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate	Free	A	
2933 39 40	– – – 2-Butoxyethyl(3,5,6-trichloro-2-pyridyloxy)acetate	Free	A	
2933 39 45	– – – 3,5-Dichloro-2,4,6-trifluoropyridine	Free	A	
2933 39 50	– – – Fluroxypyr (ISO), methyl ester	4	A	
2933 39 55	– – – 4-Methylpyridine	Free	A	
2933 39 99	– – – Other	6,5	A	
	– Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused			
2933 41 00	– – Levorphanol (INN) and its salts	Free	A	
2933 49	– – Other			
2933 49 10	– – – Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	5,5	A	
2933 49 30	– – – Dextromethorphan (INN) and its salts	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2933 49 90	– – – Other	6,5	A	
	– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure			
2933 52 00	– – Malonylurea (barbituric acid) and its salts	6,5	A	
2933 53	– – Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof			
2933 53 10	– – – Phenobarbital (INN), barbital (INN), and their salts	Free	A	
2933 53 90	– – – Other	6,5	A	
2933 54 00	– – Other derivatives of malonylurea (barbituric acid); salts thereof	6,5	A	
2933 55 00	– – Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free	A	
2933 59	– – Other			
2933 59 10	– – – Diazinon (ISO)	Free	A	
2933 59 20	– – – 1,4-Diazabicyclo[2.2.2]octane (triethylenediamine)	Free	A	
2933 59 95	– – – Other	6,5	A	
	– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure			
2933 61 00	– – Melamine	6,5	A	
2933 69	– – Other			
2933 69 10	– – – Atrazine (ISO); propazine (ISO); simazine (ISO); hexahydro-1,3,5-trinitro-1,3,5-triazine (hexogen, trimethylenetrinitramine)	5,5	A	
2933 69 20	– – – Methenamine (INN) (hexamethylenetetramine)	Free	A	
2933 69 30	– – – 2,6-Di-tert-butyl-4-[4,6-bis(octylthio)-1,3,5-triazine-2-ylamino]phenol	Free	A	
2933 69 80	– – – Other	6,5	A	
	– Lactams			
2933 71 00	– – 6-Hexanelactam (epsilon-caprolactam)	6,5	A	
2933 72 00	– – Clobazam (INN) and methyprylon (INN)	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2933 79 00	– – Other lactams	6,5	A	
	– Other			
2933 91	– – Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof			
2933 91 10	– – – Chlordiazepoxide (INN)	Free	A	
2933 91 90	– – – Other	6,5	A	
2933 99	– – Other			
2933 99 10	– – – Benzimidazole-2-thiol (mercaptobenzimidazole)	6,5	A	
2933 99 20	– – – Indole, 3-methylindole (skatole), 6-allyl-6,7-dihydro-5H-dibenz[c,e]azepine (azapetine), phenindamine (INN) and their salts; imipramine hydrochloride (INNM)	5,5	A	
2933 99 30	– – – Monoazepines	6,5	A	
2933 99 40	– – – Diazepines	6,5	A	
2933 99 50	– – – 2,4-Di-tert-butyl-6-(5-chlorobenzotriazol-2-yl)phenol	Free	A	
2933 99 90	– – – Other	6,5	A	
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds			
2934 10 00	– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6,5	A	
2934 20	– Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused			
2934 20 20	– – Di(benzothiazol-2-yl)disulphide; benzothiazole-2-thiol (mercaptobenzothiazole) and its salts	6,5	A	
2934 20 80	– – Other	6,5	A	
2934 30	– Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused			
2934 30 10	– – Thiethylperazine (INN); thioridazine (INN) and its salts	Free	A	
2934 30 90	– – Other	6,5	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
2934 91 00	– – Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	Free	A	
2934 99	– – Other			
2934 99 10	– – – Chlorprothixene (INN); thenalidine (INN) and its tartrates and maleates	Free	A	
2934 99 20	– – – Furazolidone (INN)	Free	A	
2934 99 30	– – – 7-Aminocephalosporanic acid	Free	A	
2934 99 40	– – – Salts and esters of (6R,7R)-3-acetoxymethyl-7-[(R)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylic acid	Free	A	
2934 99 50	– – – 1-[2-(1,3-Dioxan-2-yl)ethyl]-2-methylpyridinium bromide	Free	A	
2934 99 90	– – – Other	6,5	A	
2935 00	Sulphonamides			
2935 00 10	– 3-{1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide	Free	A	
2935 00 20	– Metosulam (ISO)	Free	A	
2935 00 90	– Other	6,5	A	
	XI. PROVITAMINS, VITAMINS AND HORMONES			
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent			
	– Vitamins and their derivatives, unmixed			
2936 21 00	– – Vitamins A and their derivatives	Free	A	
2936 22 00	– – Vitamin B1 and its derivatives	Free	A	
2936 23 00	– – Vitamin B2 and its derivatives	Free	A	
2936 24 00	– – D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	Free	A	
2936 25 00	– – Vitamin B6 and its derivatives	Free	A	
2936 26 00	– – Vitamin B12 and its derivatives	Free	A	
2936 27 00	– – Vitamin C and its derivatives	Free	A	
2936 28 00	– – Vitamin E and its derivatives	Free	A	
2936 29	– – Other vitamins and their derivatives			

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CN 2007	Description	Base rate	Category	Comments
2936 29 10	– – – Vitamin B9 and its derivatives	Free	A	
2936 29 30	– – – Vitamin H and its derivatives	Free	A	
2936 29 90	– – – Other	Free	A	
2936 90	– Other, including natural concentrates			
	– – Natural concentrates of vitamins			
2936 90 11	– – – Natural concentrates of vitamins A + D	Free	A	
2936 90 19	– – – Other	Free	A	
2936 90 80	– – Other	Free	A	
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones			
	– Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues			
2937 11 00	– – Somatotropin, its derivatives and structural analogues	Free	A	
2937 12 00	– – Insulin and its salts	Free	A	
2937 19 00	– – Other	Free	A	
	– Steroidal hormones, their derivatives and structural analogues			
2937 21 00	– – Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free	A	
2937 22 00	– – Halogenated derivatives of corticosteroidal hormones	Free	A	
2937 23 00	– – Oestrogens and progestogens	Free	A	
2937 29 00	– – Other	Free	A	
	– Catecholamine hormones, their derivatives and structural analogues			
2937 31 00	– – Epinephrine	Free	A	
2937 39 00	– – Other	Free	A	
2937 40 00	– Amino-acid derivatives	Free	A	
2937 50 00	– Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	A	
2937 90 00	– Other	Free	A	
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives			

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CN 2007	Description	Base rate	Category	Comments
2938 10 00	– Rutoside (rutin) and its derivatives	6,5	A	
2938 90	– Other			
2938 90 10	– – Digitalis glycosides	6	A	
2938 90 30	– – Glycyrrhizic acid and glycyrrhizates	5,7	A	
2938 90 90	– – Other	6,5	A	
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives			
	– Alkaloids of opium and their derivatives; salts thereof			
2939 11 00	– – Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Free	A	
2939 19 00	– – Other	Free	A	
2939 20 00	– Alkaloids of cinchona and their derivatives; salts thereof	Free	A	
2939 30 00	– Caffeine and its salts	Free	A	
	– Ephedrines and their salts			
2939 41 00	– – Ephedrine and its salts	Free	A	
2939 42 00	– – Pseudoephedrine (INN) and its salts	Free	A	
2939 43 00	– – Cathine (INN) and its salts	Free	A	
2939 49 00	– – Other	Free	A	
	– Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof			
2939 51 00	– – Fenetylline (INN) and its salts	Free	A	
2939 59 00	– – Other	Free	A	
	– Alkaloids of rye ergot and their derivatives; salts thereof			
2939 61 00	– – Ergometrine (INN) and its salts	Free	A	
2939 62 00	– – Ergotamine (INN) and its salts	Free	A	
2939 63 00	– – Lysergic acid and its salts	Free	A	
2939 69 00	– – Other	Free	A	
	– Other			
2939 91	– – Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof			
	– – – Cocaine and its salts			
2939 91 11	– – – – Crude cocaine	Free	A	

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CN 2007	Description	Base rate	Category	Comments
2939 91 19	– – – – Other	Free	A	
2939 91 90	– – – Other	Free	A	
2939 99 00	– – Other	Free	A	
	XIII. OTHER ORGANIC COMPOUNDS			
2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	6,5	A	
2941	Antibiotics			
2941 10	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof			
2941 10 10	– – Amoxicillin (INN) and its salts	Free	A	
2941 10 20	– – Ampicillin (INN), metampicillin (INN), pivampicillin (INN), and their salts	Free	A	
2941 10 90	– – Other	Free	A	
2941 20	– Streptomycins and their derivatives; salts thereof			
2941 20 30	– – Dihydrostreptomycin, its salts, esters and hydrates	5,3	A	
2941 20 80	– – Other	Free	A	
2941 30 00	– Tetracyclines and their derivatives; salts thereof	Free	A	
2941 40 00	– Chloramphenicol and its derivatives; salts thereof	Free	A	
2941 50 00	– Erythromycin and its derivatives; salts thereof	Free	A	
2941 90 00	– Other	Free	A	
2942 00 00	Other organic compounds	6,5	A	
30	CHAPTER 30 - PHARMACEUTICAL PRODUCTS			
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included			
3001 20	– Extracts of glands or other organs or of their secretions			
3001 20 10	– – Of human origin	Free	A	
3001 20 90	– – Other	Free	A	
3001 90	– Other			
3001 90 20	– – Of human origin	Free	A	
	– – Other			
3001 90 91	– – – Heparin and its salts	Free	A	

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CN 2007	Description	Base rate	Category	Comments
3001 90 98	– – – Other	Free	A	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products			
3002 10	– Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes			
3002 10 10	– – Antisera	Free	A	
	– – Other			
3002 10 91	– – – Haemoglobin, blood globulins and serum globulins	Free	A	
	– – – Other			
3002 10 95	– – – – Of human origin	Free	A	
3002 10 99	– – – – Other	Free	A	
3002 20 00	– Vaccines for human medicine	Free	A	
3002 30 00	– Vaccines for veterinary medicine	Free	A	
3002 90	– Other			
3002 90 10	– – Human blood	Free	A	
3002 90 30	– – Animal blood prepared for therapeutic, prophylactic or diagnostic uses	Free	A	
3002 90 50	– – Cultures of micro-organisms	Free	A	
3002 90 90	– – Other	Free	A	
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale			
3003 10 00	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	A	
3003 20 00	– Containing other antibiotics	Free	A	
	– Containing hormones or other products of heading 2937 but not containing antibiotics			
3003 31 00	– – Containing insulin	Free	A	
3003 39 00	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
3003 40 00	– Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	Free	A	
3003 90	– Other			
3003 90 10	– – Containing iodine or iodine compounds	Free	A	
3003 90 90	– – Other	Free	A	
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale			
3004 10	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives			
3004 10 10	– – Containing, as active substances, only penicillins or derivatives thereof with a penicillanic acid structure	Free	A	
3004 10 90	– – Other	Free	A	
3004 20	– Containing other antibiotics			
3004 20 10	– – Put up in forms or in packings of a kind sold by retail	Free	A	
3004 20 90	– – Other	Free	A	
	– Containing hormones or other products of heading 2937 but not containing antibiotics			
3004 31	– – Containing insulin			
3004 31 10	– – – Put up in forms or in packings of a kind sold by retail	Free	A	
3004 31 90	– – – Other	Free	A	
3004 32	– – Containing corticosteroid hormones, their derivatives or structural analogues			
3004 32 10	– – – Put up in forms or in packings of a kind sold by retail	Free	A	
3004 32 90	– – – Other	Free	A	
3004 39	– – Other			

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CN 2007	Description	Base rate	Category	Comments
3004 39 10	– – – Put up in forms or in packings of a kind sold by retail	Free	A	
3004 39 90	– – – Other	Free	A	
3004 40	– Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics			
3004 40 10	– – Put up in forms or in packings of a kind sold by retail	Free	A	
3004 40 90	– – Other	Free	A	
3004 50	– Other medicaments containing vitamins or other products of heading 2936			
3004 50 10	– – Put up in forms or in packings of a kind sold by retail	Free	A	
3004 50 90	– – Other	Free	A	
3004 90	– Other			
	– – Put up in forms or in packings of a kind sold by retail			
3004 90 11	– – – Containing iodine or iodine compounds	Free	A	
3004 90 19	– – – Other	Free	A	
	– – Other			
3004 90 91	– – – Containing iodine or iodine compounds	Free	A	
3004 90 99	– – – Other	Free	A	
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes			
3005 10 00	– Adhesive dressings and other articles having an adhesive layer	Free	A	
3005 90	– Other			
3005 90 10	– – Wadding and articles of wadding	Free	A	
	– – Other			
	– – – Of textile materials			
3005 90 31	– – – – Gauze and articles of gauze	Free	A	
	– – – – Other			
3005 90 51	– – – – – Of nonwoven fabrics	Free	A	
3005 90 55	– – – – – Other	Free	A	
3005 90 99	– – – Other	Free	A	
3006	Pharmaceutical goods specified in note 4 to this chapter			

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CN 2007	Description	Base rate	Category	Comments
3006 10	– Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable			
3006 10 10	– – Sterile surgical catgut	Free	A	
3006 10 30	– – Sterile surgical or dental adhesion barriers, whether or not absorbable	6,5	C	
3006 10 90	– – Other	Free	A	
3006 20 00	– Blood-grouping reagents	Free	A	
3006 30 00	– Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	A	
3006 40 00	– Dental cements and other dental fillings; bone reconstruction cements	Free	A	
3006 50 00	– First-aid boxes and kits	Free	A	
3006 60	– Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides			
	– – Based on hormones or on other products of heading 2937			
3006 60 11	– – – Put up in forms or in packings of a kind sold by retail	Free	A	
3006 60 19	– – – Other	Free	A	
3006 60 90	– – Based on spermicides	Free	A	
3006 70 00	– Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6,5	C	
	– Other			
3006 91 00	– – Appliances identifiable for ostomy use	6,5	C	
3006 92 00	– – Waste pharmaceuticals	Free	A	

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CN 2007	Description	Base rate	Category	Comments
31	CHAPTER 31 - FERTILISERS			
3101 00 00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	Free	A	
3102	Mineral or chemical fertilisers, nitrogenous			
3102 10	– Urea, whether or not in aqueous solution			
3102 10 10	– – Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product	6,5	A	
3102 10 90	– – Other	6,5	A	
	– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate			
3102 21 00	– – Ammonium sulphate	6,5	A	
3102 29 00	– – Other	6,5	A	
3102 30	– Ammonium nitrate, whether or not in aqueous solution			
3102 30 10	– – In aqueous solution	6,5	A	
3102 30 90	– – Other	6,5	A	
3102 40	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances			
3102 40 10	– – With a nitrogen content not exceeding 28 % by weight	6,5	A	
3102 40 90	– – With a nitrogen content exceeding 28 % by weight	6,5	A	
3102 50	– Sodium nitrate			
3102 50 10	– – Natural sodium nitrate	Free	A	
3102 50 90	– – Other	6,5	A	
3102 60 00	– Double salts and mixtures of calcium nitrate and ammonium nitrate	6,5	A	
3102 80 00	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6,5	A	
3102 90 00	– Other, including mixtures not specified in the foregoing subheadings	6,5	A	
3103	Mineral or chemical fertilisers, phosphatic			

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CN 2007	Description	Base rate	Category	Comments
3103 10	– Superphosphates			
3103 10 10	– – Containing more than 35 % by weight of diphosphorus pentaoxide	4,8	A	
3103 10 90	– – Other	4,8	A	
3103 90 00	– Other	Free	A	
3104	Mineral or chemical fertilisers, potassic			
3104 20	– Potassium chloride			
3104 20 10	– – With a potassium content evaluated as K_2O, by weight, not exceeding 40 % on the dry anhydrous product	Free	A	
3104 20 50	– – With a potassium content evaluated as K_2O, by weight, exceeding 40 % but not exceeding 62 % on the dry anhydrous product	Free	A	
3104 20 90	– – With a potassium content evaluated as K_2O, by weight, exceeding 62 % on the dry anhydrous product	Free	A	
3104 30 00	– Potassium sulphate	Free	A	
3104 90 00	– Other	Free	A	
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg			
3105 10 00	– Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6,5	A	
3105 20	– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium			
3105 20 10	– – With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6,5	A	
3105 20 90	– – Other	6,5	A	
3105 30 00	– Diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	A	
3105 40 00	– Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	A	
	– Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus			
3105 51 00	– – Containing nitrates and phosphates	6,5	A	
3105 59 00	– – Other	6,5	A	
3105 60	– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium			
3105 60 10	– – Potassic superphosphates	3,2	A	
3105 60 90	– – Other	3,2	A	
3105 90	– Other			

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CN 2007	Description	Base rate	Category	Comments
3105 90 10	– – Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3 % by weight on the dry anhydrous product	Free	A	
	– – Other			
3105 90 91	– – – With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6,5	A	
3105 90 99	– – – Other	3,2	A	
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS			
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives			
3201 10 00	– Quebracho extract	Free	A	
3201 20 00	– Wattle extract	6,5	C	
3201 90	– Other			
3201 90 20	– – Sumach extract, vallonia extract, oak extract or chestnut extract	5,8	B	
3201 90 90	– – Other	5,3	A	
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning			
3202 10 00	– Synthetic organic tanning substances	5,3	A	
3202 90 00	– Other	5,3	A	
3203 00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin			
3203 00 10	– Colouring matter of vegetable origin and preparations based thereon	Free	A	
3203 00 90	– Colouring matter of animal origin and preparations based thereon	2,5	A	
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined			
	– Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter			

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CN 2007	Description	Base rate	Category	Comments
3204 11 00	– – Disperse dyes and preparations based thereon	6,5	A	
3204 12 00	– – Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	6,5	A	
3204 13 00	– – Basic dyes and preparations based thereon	6,5	A	
3204 14 00	– – Direct dyes and preparations based thereon	6,5	A	
3204 15 00	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon	6,5	A	
3204 16 00	– – Reactive dyes and preparations based thereon	6,5	A	
3204 17 00	– – Pigments and preparations based thereon	6,5	A	
3204 19 00	– – Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	6,5	A	
3204 20 00	– Synthetic organic products of a kind used as fluorescent brightening agents	6	A	
3204 90 00	– Other	6,5	A	
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	6,5	A	
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined			
	– Pigments and preparations based on titanium dioxide			
3206 11 00	– – Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6	A	
3206 19 00	– – Other	6,5	A	
3206 20 00	– Pigments and preparations based on chromium compounds	6,5	A	
	– Other colouring matter and other preparations			
3206 41 00	– – Ultramarine and preparations based thereon	6,5	A	
3206 42 00	– – Lithopone and other pigments and preparations based on zinc sulphide	6,5	A	
3206 49	– – Other			
3206 49 10	– – – Magnetite	Free	A	

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CN 2007	Description	Base rate	Category	Comments
3206 49 30	– – – Pigments and preparations based on cadmium compounds	6,5	A	
3206 49 80	– – – Other	6,5	A	
3206 50 00	– Inorganic products of a kind used as luminophores	5,3	A	
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes			
3207 10 00	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6,5	A	
3207 20	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations			
3207 20 10	– – Engobes (slips)	5,3	A	
3207 20 90	– – Other	6,3	A	
3207 30 00	– Liquid lustres and similar preparations	5,3	A	
3207 40	– Glass frit and other glass, in the form of powder, granules or flakes			
3207 40 10	– – Glass of the variety known as 'enamel' glass	3,7	A	
3207 40 20	– – Glass in the form of flakes of a length of 0,1 mm or more but not exceeding 3,5 mm and of a thickness of 2 micrometres or more but not exceeding 5 micrometres	Free	A	
3207 40 30	– – Glass, in the form of powder or granules, containing by weight 99 % or more of silicon dioxide	Free	A	
3207 40 80	– – Other	3,7	A	
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter			
3208 10	– Based on polyesters			
3208 10 10	– – Solutions as defined in note 4 to this chapter	6,5	A	
3208 10 90	– – Other	6,5	A	
3208 20	– Based on acrylic or vinyl polymers			

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CN 2007	Description	Base rate	Category	Comments
3208 20 10	– – Solutions as defined in note 4 to this chapter	6,5	A	
3208 20 90	– – Other	6,5	A	
3208 90	– Other			
	– – Solutions as defined in note 4 to this chapter			
3208 90 11	– – – Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	Free	A	
3208 90 13	– – – Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	Free	A	
3208 90 19	– – – Other	6,5	A	
	– – Other			
3208 90 91	– – – Based on synthetic polymers	6,5	A	
3208 90 99	– – – Based on chemically modified natural polymers	6,5	A	
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium			
3209 10 00	– Based on acrylic or vinyl polymers	6,5	A	
3209 90 00	– Other	6,5	A	
3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather			
3210 00 10	– Oil paints and varnishes (including enamels and lacquers)	6,5	A	
3210 00 90	– Other	6,5	A	
3211 00 00	Prepared driers	6,5	A	
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale			

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CN 2007	Description	Base rate	Category	Comments
3212 10	– Stamping foils			
3212 10 10	– – With a basis of base metal	6,5	A	
3212 10 90	– – Other	6,5	A	
3212 90	– Other			
	– – Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels)			
3212 90 31	– – – With a basis of aluminium powder	6,5	A	
3212 90 38	– – – Other	6,5	A	
3212 90 90	– – Dyes and other colouring matter put up in forms or packings for retail sale	6,5	A	
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings			
3213 10 00	– Colours in sets	6,5	A	
3213 90 00	– Other	6,5	A	
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like			
3214 10	– Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings			
3214 10 10	– – Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	5	A	
3214 10 90	– – Painters' fillings	5	A	
3214 90 00	– Other	5	A	
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid			
	– Printing ink			
3215 11 00	– – Black	6,5	A	
3215 19 00	– – Other	6,5	A	
3215 90	– Other			
3215 90 10	– – Writing or drawing ink	6,5	A	
3215 90 80	– – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
33	CHAPTER 33 - ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS			
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils			
	– Essential oils of citrus fruit			
3301 12	– – Of orange			
3301 12 10	– – – Not deterpenated	7	A	
3301 12 90	– – – Deterpenated	4,4	A	
3301 13	– – Of lemon			
3301 13 10	– – – Not deterpenated	7	A	
3301 13 90	– – – Deterpenated	4,4	A	
3301 19	– – Other			
3301 19 20	– – – Not deterpenated	7	A	
3301 19 80	– – – Deterpenated	4,4	A	
	– Essential oils other than those of citrus fruit			
3301 24	– – Of peppermint (*Mentha piperita*)			
3301 24 10	– – – Not deterpenated	Free	A	
3301 24 90	– – – Deterpenated	2,9	A	
3301 25	– – Of other mints			
3301 25 10	– – – Not deterpenated	Free	A	
3301 25 90	– – – Deterpenated	2,9	A	
3301 29	– – Other			
	– – – Of clove, niaouli and ylang-ylang			
3301 29 11	– – – – Not deterpenated	Free	A	
3301 29 31	– – – – Deterpenated	2,3	A	
	– – – Other			
3301 29 41	– – – – Not deterpenated	Free	A	
	– – – – Deterpenated			
3301 29 71	– – – – – Of geranium; of jasmin; of vetiver	2,3	A	
3301 29 79	– – – – – Of lavender or of lavandin	2,9	A	
3301 29 91	– – – – – Other	2,3	A	
3301 30 00	– Resinoids	2	A	

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CN 2007	Description	Base rate	Category	Comments
3301 90	– Other			
3301 90 10	– – Terpenic by-products of the deterpenation of essential oils	2,3	A	
	– – Extracted oleoresins			
3301 90 21	– – – Of liquorice and hops	3,2	A	
3301 90 30	– – – Other	Free	A	
3301 90 90	– – Other	3	A	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages			
3302 10	– Of a kind used in the food or drink industries			
	– – Of a kind used in the drink industries			
	– – – Preparations containing all flavouring agents characterizing a beverage			
3302 10 10	– – – – Of an actual alcoholic strength by volume exceeding 0,5 %	17,3 MIN 1 EUR/% vol/hl	A	
	– – – – Other			
3302 10 21	– – – – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	A	
3302 10 29	– – – – – Other	9 + EA	Q	See paragraph 9 of Appendix 2 to Annex I; see paragraph 5, Section A of Annex I
3302 10 40	– – – Other	Free	A	
3302 10 90	– – Of a kind used in the food industries	Free	A	
3302 90	– Other			
3302 90 10	– – Alcoholic solutions	Free	A	
3302 90 90	– – Other	Free	A	
3303 00	Perfumes and toilet waters			
3303 00 10	– Perfumes	Free	A	
3303 00 90	– Toilet waters	Free	A	

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CN 2007	Description	Base rate	Category	Comments
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations			
3304 10 00	– Lip make-up preparations	Free	A	
3304 20 00	– Eye make-up preparations	Free	A	
3304 30 00	– Manicure or pedicure preparations	Free	A	
	– Other			
3304 91 00	– – Powders, whether or not compressed	Free	A	
3304 99 00	– – Other	Free	A	
3305	Preparations for use on the hair			
3305 10 00	– Shampoos	Free	A	
3305 20 00	– Preparations for permanent waving or straightening	Free	A	
3305 30 00	– Hair lacquers	Free	A	
3305 90	– Other			
3305 90 10	– – Hair lotions	Free	A	
3305 90 90	– – Other	Free	A	
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages			
3306 10 00	– Dentifrices	Free	A	
3306 20 00	– Yarn used to clean between the teeth (dental floss)	4	A	
3306 90 00	– Other	Free	A	
3307	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties			
3307 10 00	– Pre-shave, shaving or aftershave preparations	6,5	A	
3307 20 00	– Personal deodorants and antiperspirants	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3307 30 00	– Perfumed bath salts and other bath preparations	6,5	A	
	– Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites			
3307 41 00	– – 'Agarbatti' and other odoriferous preparations which operate by burning	6,5	A	
3307 49 00	– – Other	6,5	A	
3307 90 00	– Other	6,5	A	
34	CHAPTER 34 - SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, 'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER			
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent			
	– Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent			
3401 11 00	– – For toilet use (including medicated products)	Free	A	
3401 19 00	– – Other	Free	A	
3401 20	– Soap in other forms			
3401 20 10	– – Flakes, wafers, granules or powders	Free	A	
3401 20 90	– – Other	Free	A	
3401 30 00	– Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4	A	
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401			
	– Organic surface-active agents, whether or not put up for retail sale			

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CN 2007	Description	Base rate	Category	Comments
3402 11	– – Anionic			
3402 11 10	– – – Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	Free	A	
3402 11 90	– – – Other	4	A	
3402 12 00	– – Cationic	4	A	
3402 13 00	– – Non-ionic	4	A	
3402 19 00	– – Other	4	A	
3402 20	– Preparations put up for retail sale			
3402 20 20	– – Surface-active preparations	4	A	
3402 20 90	– – Washing preparations and cleaning preparations	4	A	
3402 90	– Other			
3402 90 10	– – Surface-active preparations	4	A	
3402 90 90	– – Washing preparations and cleaning preparations	4	A	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals			
	– Containing petroleum oils or oils obtained from bituminous minerals			
3403 11 00	– – Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	A	
3403 19	– – Other			
3403 19 10	– – – Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	6,5	A	
	– – – Other			
3403 19 91	– – – – Preparations for lubricating machines, appliances and vehicles	4,6	A	
3403 19 99	– – – – Other	4,6	A	
	– Other			
3403 91 00	– – Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	A	

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CN 2007	Description	Base rate	Category	Comments
3403 99	– – Other			
3403 99 10	– – – Preparations for lubricating machines, appliances and vehicles	4,6	A	
3403 99 90	– – – Other	4,6	A	
3404	Artificial waxes and prepared waxes			
3404 20 00	– Of poly(oxyethylene) (polyethylene glycol)	Free	A	
3404 90	– Other			
3404 90 10	– – Prepared waxes, including sealing waxes	Free	A	
3404 90 80	– – Other	Free	A	
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404			
3405 10 00	– Polishes, creams and similar preparations, for footwear or leather	Free	A	
3405 20 00	– Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	Free	A	
3405 30 00	– Polishes and similar preparations for coachwork, other than metal polishes	Free	A	
3405 40 00	– Scouring pastes and powders and other scouring preparations	Free	A	
3405 90	– Other			
3405 90 10	– – Metal polishes	Free	A	
3405 90 90	– – Other	Free	A	
3406 00	Candles, tapers and the like			
	– Candles			
3406 00 11	– – Plain, not perfumed	Free	A	
3406 00 19	– – Other	Free	A	
3406 00 90	– Other	Free	A	
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	Free	A	

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CN 2007	Description	Base rate	Category	Comments
35	CHAPTER 35 - ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES			
3501	Casein, caseinates and other casein derivatives; casein glues			
3501 10	– Casein			
3501 10 10	– – For the manufacture of regenerated textile fibres	Free	A	
3501 10 50	– – For industrial uses other than the manufacture of food-stuffs or fodder	3,2	A	
3501 10 90	– – Other	9	A	
3501 90	– Other			
3501 90 10	– – Casein glues	8,3	A	
3501 90 90	– – Other	6,4	A	
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives			
	– Egg albumin			
3502 11	– – Dried			
3502 11 10	– – – Unfit, or to be rendered unfit, for human consumption	Free	A	
3502 11 90	– – – Other	123,5 EUR/ 100 kg/net	F	
3502 19	– – Other			
3502 19 10	– – – Unfit, or to be rendered unfit, for human consumption	Free	A	
3502 19 90	– – – Other	16,7 EUR/ 100 kg/net	F	
3502 20	– Milk albumin, including concentrates of two or more whey proteins			
3502 20 10	– – Unfit, or to be rendered unfit, for human consumption	Free	A	
	– – Other			
3502 20 91	– – – Dried (for example, in sheets, scales, flakes, powder)	123,5 EUR/ 100 kg/net	F	
3502 20 99	– – – Other	16,7 EUR/ 100 kg/net	F	

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CN 2007	Description	Base rate	Category	Comments
3502 90	– Other			
	– – Albumins, other than egg albumin and milk albumin (lactalbumin)			
3502 90 20	– – – Unfit, or to be rendered unfit, for human consumption	Free	A	
3502 90 70	– – – Other	6,4	B	
3502 90 90	– – Albuminates and other albumin derivatives	7,7	A	
3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501			
3503 00 10	– Gelatin and derivatives thereof	7,7	A	
3503 00 80	– Other	7,7	A	
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	3,4	A	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches			
3505 10	– Dextrins and other modified starches			
3505 10 10	– – Dextrins	9 + 17,7 EUR/ 100 kg/net	F	
	– – Other modified starches			
3505 10 50	– – – Starches, esterified or etherified	7,7	A	
3505 10 90	– – – Other	9 + 17,7 EUR/ 100 kg/net	F	
3505 20	– Glues			
3505 20 10	– – Containing, by weight, less than 25 % of starches or dextrins or other modified starches	8,3 + 4,5 EUR/ 100 kg/net MAX 11,5	F	
3505 20 30	– – Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches	8,3 + 8,9 EUR/ 100 kg/net MAX 11,5	F	
3505 20 50	– – Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	8,3 + 14,2 EUR/ 100 kg/net MAX 11,5	F	
3505 20 90	– – Containing, by weight, 80 % or more of starches or dextrins or other modified starches	8,3 + 17,7 EUR/ 100 kg/net MAX 11,5	F	

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CN 2007	Description	Base rate	Category	Comments
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg			
3506 10 00	– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6,5	A	
	– Other			
3506 91 00	– – Adhesives based on polymers of headings 3901 to 3913 or on rubber	6,5	A	
3506 99 00	– – Other	6,5	A	
3507	Enzymes; prepared enzymes not elsewhere specified or included			
3507 10 00	– Rennet and concentrates thereof	6,3	A	
3507 90	– Other			
3507 90 10	– – Lipoprotein lipase	Free	A	
3507 90 20	– – Aspergillus alkaline protease	Free	A	
3507 90 90	– – Other	6,3	A	
36	CHAPTER 36 - EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS			
3601 00 00	Propellent powders	5,7	A	
3602 00 00	Prepared explosives, other than propellent powders	6,5	A	
3603 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators			
3603 00 10	– Safety fuses; detonating fuses	6	A	
3603 00 90	– Other	6,5	A	
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles			
3604 10 00	– Fireworks	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3604 90 00	– Other	6,5	A	
3605 00 00	Matches, other than pyrotechnic articles of heading 3604	6,5	A	
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter			
3606 10 00	– Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	6,5	A	
3606 90	– Other			
3606 90 10	– – Ferro-cerium and other pyrophoric alloys in all forms	6	A	
3606 90 90	– – Other	6,5	A	
37	CHAPTER 37 - PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS			
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs			
3701 10	– For X-ray			
3701 10 10	– – For medical, dental or veterinary use	6,5	A	
3701 10 90	– – Other	6,5	A	
3701 20 00	– Instant print film	6,5	A	
3701 30 00	– Other plates and film, with any side exceeding 255 mm	6,5	A	
	– Other			
3701 91 00	– – For colour photography (polychrome)	6,5	A	
3701 99 00	– – Other	6,5	A	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed			
3702 10 00	– For X-ray	6,5	A	
	– Other film, without perforations, of a width not exceeding 105 mm			
3702 31	– – For colour photography (polychrome)			
3702 31 20	– – – Of a length not exceeding 30 m	6,5	A	
	– – – Of a length exceeding 30 m			
3702 31 91	– – – – Colour negative film: of a width of 75 mm or more but not exceeding 105 mm and of a length of 100 m or more for the manufacture of instant-picture film-packs	Free	A	
3702 31 98	– – – – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3702 32	– – Other, with silver halide emulsion			
	– – – Of a width not exceeding 35 mm			
3702 32 10	– – – – Microfilm; film for the graphic arts	6,5	A	
3702 32 20	– – – – Other	5,3	A	
	– – – Of a width exceeding 35 mm			
3702 32 31	– – – – Microfilm	6,5	A	
3702 32 50	– – – – Film for the graphic arts	6,5	A	
3702 32 80	– – – – Other	6,5	A	
3702 39 00	– – Other	6,5	A	
	– Other film, without perforations, of a width exceeding 105 mm			
3702 41 00	– – Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6,5	A	
3702 42 00	– – Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	6,5	A	
3702 43 00	– – Of a width exceeding 610 mm and of a length not exceeding 200 m	6,5	A	
3702 44 00	– – Of a width exceeding 105 mm but not exceeding 610 mm	6,5	A	
	– Other film, for colour photography (polychrome)			
3702 51 00	– – Of a width not exceeding 16 mm and of a length not exceeding 14 m	5,3	A	
3702 52 00	– – Of a width not exceeding 16 mm and of a length exceeding 14 m	5,3	A	
3702 53 00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5,3	A	
3702 54	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides			
3702 54 10	– – – Of a width exceeding 16 mm but not exceeding 24 mm	5	A	
3702 54 90	– – – Of a width exceeding 24 mm but not exceeding 35 mm	5	A	
3702 55 00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5,3	A	
3702 56 00	– – Of a width exceeding 35 mm	6,5	A	
	– Other			
3702 91	– – Of a width not exceeding 16 mm			
3702 91 20	– – – Film for the graphic arts	6,5	A	
3702 91 80	– – – Other	5,3	A	

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CN 2007	Description	Base rate	Category	Comments
3702 93	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m			
3702 93 10	– – – Microfilm; film for the graphic arts	6,5	A	
3702 93 90	– – – Other	5,3	A	
3702 94	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m			
3702 94 10	– – – Microfilm; film for the graphic arts	6,5	A	
3702 94 90	– – – Other	5,3	A	
3702 95 00	– – Of a width exceeding 35 mm	6,5	A	
3703	Photographic paper, paperboard and textiles, sensitised, unexposed			
3703 10 00	– In rolls of a width exceeding 610 mm	6,5	A	
3703 20	– Other, for colour photography (polychrome)			
3703 20 10	– – For photographs obtained from reversal type film	6,5	A	
3703 20 90	– – Other	6,5	A	
3703 90	– Other			
3703 90 10	– – Sensitised with silver or platinum salts	6,5	A	
3703 90 90	– – Other	6,5	A	
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed			
3704 00 10	– Plates and film	Free	A	
3704 00 90	– Other	6,5	A	
3705	Photographic plates and film, exposed and developed, other than cinematographic film			
3705 10 00	– For offset reproduction	5,3	A	
3705 90	– Other			
3705 90 10	– – Microfilms	3,2	A	
3705 90 90	– – Other	5,3	A	
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack			
3706 10	– Of a width of 35 mm or more			
3706 10 10	– – Consisting only of soundtrack	Free	A	
	– – Other			

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CN 2007	Description	Base rate	Category	Comments
3706 10 91	– – – Negatives; intermediate positives	Free	A	
3706 10 99	– – – Other positives	5 EUR/100 m	A	
3706 90	– Other			
3706 90 10	– – Consisting only of soundtrack	Free	A	
	– – Other			
3706 90 31	– – – Negatives; intermediate positives	Free	A	
	– – – Other positives			
3706 90 51	– – – – Newsreels	Free	A	
	– – – – Other, of a width of			
3706 90 91	– – – – – Less than 10 mm	Free	A	
3706 90 99	– – – – – 10 mm or more	3,5 EUR/100 m	A	
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use			
3707 10 00	– Sensitising emulsions	6	A	
3707 90	– Other			
	– – Developers and fixers			
	– – – For colour photography (polychrome)			
3707 90 11	– – – – For photographic film and plates	6	A	
3707 90 19	– – – – Other	6	A	
3707 90 30	– – – Other	6	A	
3707 90 90	– – Other	6	A	
38	CHAPTER 38 - MISCELLANEOUS CHEMICAL PRODUCTS			
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures			
3801 10 00	– Artificial graphite	3,6	A	
3801 20	– Colloidal or semi-colloidal graphite			
3801 20 10	– – Colloidal graphite in suspension in oil; semi-colloidal graphite	6,5	A	
3801 20 90	– – Other	4,1	A	

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CN 2007	Description	Base rate	Category	Comments
3801 30 00	– Carbonaceous pastes for electrodes and similar pastes for furnace linings	5,3	A	
3801 90 00	– Other	3,7	A	
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black			
3802 10 00	– Activated carbon	3,2	A	
3802 90 00	– Other	5,7	A	
3803 00	Tall oil, whether or not refined			
3803 00 10	– Crude	Free	A	
3803 00 90	– Other	4,1	A	
3804 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803			
3804 00 10	– Concentrated sulphite lye	5	A	
3804 00 90	– Other	5	A	
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent			
3805 10	– Gum, wood or sulphate turpentine oils			
3805 10 10	– – Gum turpentine	4	A	
3805 10 30	– – Wood turpentine	3,7	A	
3805 10 90	– – Sulphate turpentine	3,2	A	
3805 90	– Other			
3805 90 10	– – Pine oil	3,7	A	
3805 90 90	– – Other	3,4	A	
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums			
3806 10	– Rosin and resin acids			
3806 10 10	– – Obtained from fresh oleoresins	5	A	
3806 10 90	– – Other	5	A	
3806 20 00	– Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	4,2	A	
3806 30 00	– Ester gums	6,5	A	
3806 90 00	– Other	4,2	A	

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CN 2007	Description	Base rate	Category	Comments
3807 00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch			
3807 00 10	– Wood tar	2,1	A	
3807 00 90	– Other	4,6	A	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)			
3808 50 00	– Goods specified in subheading note 1 to this Chapter	6	A	
	– Other			
3808 91	– – Insecticides			
3808 91 10	– – – Based on pyrethroids	6	A	
3808 91 20	– – – Based on chlorinated hydrocarbons	6	A	
3808 91 30	– – – Based on carbamates	6	A	
3808 91 40	– – – Based on organophosphorus compounds	6	A	
3808 91 90	– – – Other	6	A	
3808 92	– – Fungicides			
	– – – Inorganic			
3808 92 10	– – – – Preparations based on copper compounds	4,6	A	
3808 92 20	– – – – Other	6	A	
	– – – Other			
3808 92 30	– – – – Based on dithiocarbamates	6	A	
3808 92 40	– – – – Based on benzimidazoles	6	A	
3808 92 50	– – – – Based on diazoles or triazoles	6	A	
3808 92 60	– – – – Based on diazines or morpholines	6	A	
3808 92 90	– – – – Other	6	A	
3808 93	– – Herbicides, anti-sprouting products and plant-growth regulators			
	– – – Herbicides			
3808 93 11	– – – – Based on phenoxy-phytohormones	6	A	
3808 93 13	– – – – Based on triazines	6	A	
3808 93 15	– – – – Based on amides	6	A	

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CN 2007	Description	Base rate	Category	Comments
3808 93 17	– – – – Based on carbamates	6	A	
3808 93 21	– – – – Based on dinitroaniline derivatives	6	A	
3808 93 23	– – – – Based on derivatives of urea, of uracil or of sulphonylurea	6	A	
3808 93 27	– – – – Other	6	A	
3808 93 30	– – – Anti-sprouting products	6	A	
3808 93 90	– – – Plant-growth regulators	6,5	A	
3808 94	– – Disinfectants			
3808 94 10	– – – Based on quaternary ammonium salts	6	A	
3808 94 20	– – – Based on halogenated compounds	6	A	
3808 94 90	– – – Other	6	A	
3808 99	– – Other			
3808 99 10	– – – Rodenticides	6	A	
3808 99 90	– – – Other	6	A	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included			
3809 10	– With a basis of amylaceous substances			
3809 10 10	– – Containing by weight of such substances less than 55 %	8,3 + 8,9 EUR/ 100 kg/net MAX 12,8	F	
3809 10 30	– – Containing by weight of such substances 55 % or more but less than 70 %	8,3 + 12,4 EUR/ 100 kg/net MAX 12,8	F	
3809 10 50	– – Containing by weight of such substances 70 % or more but less than 83 %	8,3 + 15,1 EUR/ 100 kg/net MAX 12,8	F	
3809 10 90	– – Containing by weight of such substances 83 % or more	8,3 + 17,7 EUR/ 100 kg/net MAX 12,8	F	
	– Other			
3809 91 00	– – Of a kind used in the textile or like industries	6,3	A	
3809 92 00	– – Of a kind used in the paper or like industries	6,3	A	
3809 93 00	– – Of a kind used in the leather or like industries	6,3	A	

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CN 2007	Description	Base rate	Category	Comments
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods			
3810 10 00	– Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6,5	A	
3810 90	– Other			
3810 90 10	– – Preparations of a kind used as cores or coatings for welding electrodes and rods	4,1	A	
3810 90 90	– – Other	5	A	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils			
	– Anti-knock preparations			
3811 11	– – Based on lead compounds			
3811 11 10	– – – Based on tetraethyl-lead	6,5	A	
3811 11 90	– – – Other	5,8	A	
3811 19 00	– – Other	5,8	A	
	– Additives for lubricating oils			
3811 21 00	– – Containing petroleum oils or oils obtained from bituminous minerals	5,3	A	
3811 29 00	– – Other	5,8	A	
3811 90 00	– Other	5,8	A	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics			

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CN 2007	Description	Base rate	Category	Comments
3812 10 00	– Prepared rubber accelerators	6,3	A	
3812 20	– Compound plasticisers for rubber or plastics			
3812 20 10	– – Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate	Free	A	
3812 20 90	– – Other	6,5	A	
3812 30	– Anti-oxidising preparations and other compound stabilisers for rubber or plastics			
3812 30 20	– – Anti-oxidising preparations	6,5	A	
3812 30 80	– – Other	6,5	A	
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	6,5	A	
3814 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers			
3814 00 10	– Based on butyl acetate	6,5	A	
3814 00 90	– Other	6,5	A	
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included			
	– Supported catalysts			
3815 11 00	– – With nickel or nickel compounds as the active substance	6,5	A	
3815 12 00	– – With precious metal or precious-metal compounds as the active substance	6,5	A	
3815 19	– – Other			
3815 19 10	– – – Catalyst, in the form of grains of which 90 % or more by weight have a particle-size not exceeding 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight: — 20 % or more but not more than 35 % of copper and — 2 % or more but not more than 3 % of bismuth, and of an apparent specific gravity of 0,2 or more but not exceeding 1,0	Free	A	
3815 19 90	– – – Other	6,5	A	
3815 90	– Other			
3815 90 10	– – Catalyst consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol	Free	A	
3815 90 90	– – Other	6,5	A	
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	2,7	A	
3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902			
3817 00 50	– Linear alkylbenzene	6,3	A	
3817 00 80	– Other	6,3	A	

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CN 2007	Description	Base rate	Category	Comments
3818 00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics			
3818 00 10	– Doped silicon	Free	A	
3818 00 90	– Other	Free	A	
3819 00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6,5	A	
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	6,5	A	
3821 00 00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5	A	
3822 00 00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Free	A	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols			
	– Industrial monocarboxylic fatty acids; acid oils from refining			
3823 11 00	– – Stearic acid	5,1	A	
3823 12 00	– – Oleic acid	4,5	A	
3823 13 00	– – Tall oil fatty acids	2,9	A	
3823 19	– – Other			
3823 19 10	– – – Distilled fatty acids	2,9	A	
3823 19 30	– – – Fatty acid distillate	2,9	A	
3823 19 90	– – – Other	2,9	A	
3823 70 00	– Industrial fatty alcohols	3,8	A	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included			
3824 10 00	– Prepared binders for foundry moulds or cores	6,5	A	
3824 30 00	– Non-agglomerated metal carbides mixed together or with metallic binders	5,3	A	
3824 40 00	– Prepared additives for cements, mortars or concretes	6,5	A	
3824 50	– Non-refractory mortars and concretes			

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CN 2007	Description	Base rate	Category	Comments
3824 50 10	– – Concrete ready to pour	6,5	A	
3824 50 90	– – Other	6,5	A	
3824 60	– Sorbitol other than that of subheading 2905 44			
	– – In aqueous solution			
3824 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 16,1 EUR/ 100 kg/net	F	
3824 60 19	– – – Other	9,6 + 37,8 EUR/ 100 kg/net	F	
	– – Other			
3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 23 EUR/ 100kg/net	F	
3824 60 99	– – – Other	9,6 + 53,7 EUR/ 100 kg/net	F	
	– Mixtures containing halogenated derivatives of methane, ethane or propane			
3824 71 00	– – Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	6,5	A	
3824 72 00	– – Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6,5	A	
3824 73 00	– – Containing hydrobromofluorocarbons (HBFCs)	6,5	A	
3824 74 00	– – Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6,5	A	
3824 75 00	– – Containing carbon tetrachloride	6,5	A	
3824 76 00	– – Containing 1,1,1-trichloroethane (methyl chloroform)	6,5	A	
3824 77 00	– – Containing bromomethane (methyl bromide) or bromochloromethane	6,5	A	
3824 78 00	– – Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6,5	A	
3824 79 00	– – Other	6,5	A	
	– Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate			

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CN 2007	Description	Base rate	Category	Comments
3824 81 00	– – Containing oxirane (ethylene oxide)	6,5	A	
3824 82 00	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6,5	A	
3824 83 00	– – Containing tris(2,3-dibromopropyl) phosphate	6,5	A	
3824 90	– Other			
3824 90 10	– – Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	5,7	A	
3824 90 15	– – Ion-exchangers	6,5	A	
3824 90 20	– – Getters for vacuum tubes	6	A	
3824 90 25	– – Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate	5,1	A	
3824 90 30	– – Naphthenic acids, their water-insoluble salts and their esters	3,2	A	
3824 90 35	– – Anti-rust preparations containing amines as active constituents	6,5	A	
3824 90 40	– – Inorganic composite solvents and thinners for varnishes and similar products	6,5	A	
	– – Other			
3824 90 45	– – – Anti-scaling and similar compounds	6,5	A	
3824 90 50	– – – Preparations for electroplating	6,5	A	
3824 90 55	– – – Mixtures of mono-, di- and tri-, fatty acid esters of glycerol (emulsifiers for fats)	6,5	A	
	– – – Products and preparations for pharmaceutical or surgical uses			
3824 90 61	– – – – Intermediate products of the antibiotics manufacturing process obtained from the fermentation of *Streptomyces tenebrarius*, whether or not dried, for use in the manufacture of human medicaments of heading 3004	Free	A	
3824 90 62	– – – – Intermediate products from the manufacture of monensin salts	Free	A	
3824 90 64	– – – – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3824 90 65	– – – Auxiliary products for foundries (other than those of subheading 3824 10 00)	6,5	A	
3824 90 70	– – – Fireproofing, waterproofing and similar protective preparations used in the building industry	6,5	A	
	– – – Other			
3824 90 75	– – – – Lithium niobate wafer, undoped	Free	A	
3824 90 80	– – – – Mixture of amines derived from dimerised fatty acids, of an average molecular weight of 520 or more but not exceeding 550	Free	A	
3824 90 85	– – – – 3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine, in the form of a solution in toluene	Free	A	
3824 90 98	– – – – Other	6,5	A	
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter			
3825 10 00	– Municipal waste	6,5	A	
3825 20 00	– Sewage sludge	6,5	A	
3825 30 00	– Clinical waste	6,5	A	
	– Waste organic solvents			
3825 41 00	– – Halogenated	6,5	A	
3825 49 00	– – Other	6,5	A	
3825 50 00	– Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6,5	A	
	– Other wastes from chemical or allied industries			
3825 61 00	– – Mainly containing organic constituents	6,5	A	
3825 69 00	– – Other	6,5	A	
3825 90	– Other			
3825 90 10	– – Alkaline iron oxide for the purification of gas	5	A	
3825 90 90	– – Other	6,5	A	
VII	SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF			
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF			
	I. PRIMARY FORMS			
3901	Polymers of ethylene, in primary forms			
3901 10	– Polyethylene having a specific gravity of less than 0,94			
3901 10 10	– – Linear polyethylene	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3901 10 90	– – Other	6,5	A	
3901 20	– Polyethylene having a specific gravity of 0,94 or more			
3901 20 10	– – Polyethylene in one of the forms mentioned in note 6 (b) to this chapter, of a specific gravity of 0,958 or more at 23° C, containing: 50 mg/kg or less of aluminium, 2 mg/kg or less of calcium, 2 mg/kg or less of chromium, 2 mg/kg or less of iron, 2 mg/kg or less of nickel, 2 mg/kg or less of titanium and 8 mg/kg or less of vanadium, for the manufacture of chlorosulphonated polyethylene	Free	A	
3901 20 90	– – Other	6,5	A	
3901 30 00	– Ethylene-vinyl acetate copolymers	6,5	A	
3901 90	– Other			
3901 90 10	– – Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid	Free	A	
3901 90 20	– – A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6 (b) to this chapter	Free	A	
3901 90 90	– – Other	6,5	A	
3902	Polymers of propylene or of other olefins, in primary forms			
3902 10 00	– Polypropylene	6,5	A	
3902 20 00	– Polyisobutylene	6,5	A	
3902 30 00	– Propylene copolymers	6,5	A	
3902 90	– Other			
3902 90 10	– – A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6 (b) to this chapter	Free	A	
3902 90 20	– – Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight 10 % or less of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight 10 % or less of polyethylene and/or 25 % or less of polypropylene, in one of the forms mentioned in note 6 (b) to this chapter	Free	A	
3902 90 90	– – Other	6,5	A	
3903	Polymers of styrene, in primary forms			
	– Polystyrene			
3903 11 00	– – Expansible	6,5	A	
3903 19 00	– – Other	6,5	A	
3903 20 00	– Styrene-acrylonitrile (SAN) copolymers	6,5	A	
3903 30 00	– Acrylonitrile-butadiene-styrene (ABS) copolymers	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3903 90	– Other			
3903 90 10	– – Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	Free	A	
3903 90 20	– – Brominated polystyrene, containing by weight 58 % or more but not more than 71 % of bromine, in one of the forms mentioned in note 6(b) to this chapter	Free	A	
3903 90 90	– – Other	6,5	A	
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms			
3904 10 00	– Poly(vinyl chloride), not mixed with any other substances	6,5	A	
	– Other poly(vinyl chloride)			
3904 21 00	– – Non-plasticised	6,5	A	
3904 22 00	– – Plasticised	6,5	A	
3904 30 00	– Vinyl chloride-vinyl acetate copolymers	6,5	A	
3904 40 00	– Other vinyl chloride copolymers	6,5	A	
3904 50	– Vinylidene chloride polymers			
3904 50 10	– – Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometres or more but not more than 20 micrometres	Free	A	
3904 50 90	– – Other	6,5	A	
	– Fluoropolymers			
3904 61 00	– – Polytetrafluoroethylene	6,5	A	
3904 69	– – Other			
3904 69 10	– – – Poly(vinyl fluoride), in one of the forms mentioned in note 6 (b) to this chapter	Free	A	
3904 69 90	– – – Other	6,5	A	
3904 90 00	– Other	6,5	A	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms			
	– Poly(vinyl acetate)			
3905 12 00	– – In aqueous dispersion	6,5	A	
3905 19 00	– – Other	6,5	A	
	– Vinyl acetate copolymers			
3905 21 00	– – In aqueous dispersion	6,5	A	
3905 29 00	– – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3905 30 00	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	6,5	A	
	– Other			
3905 91 00	– – Copolymers	6,5	A	
3905 99	– – Other			
3905 99 10	– – – Poly(vinyl formal), in one of the forms mentioned in note 6 (b) to this chapter, of a molecular weight of 10 000 or more but not exceeding 40 000 and containing by weight: 9,5 % or more but not more than 13 % of acetyl groups evaluated as vinyl acetate and 5 % or more but not more than 6,5 % of hydroxy groups evaluated as vinyl alcohol	Free	A	
3905 99 90	– – – Other	6,5	A	
3906	Acrylic polymers in primary forms			
3906 10 00	– Poly(methyl methacrylate)	6,5	A	
3906 90	– Other			
3906 90 10	– – Poly[N-(3-hydroxyimino-1,1-dimethylbutyl)acrylamide]	Free	A	
3906 90 20	– – Copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate, in the form of a solution in N,N-dimethylacetamide, containing by weight 55 % or more of copolymer	Free	A	
3906 90 30	– – Copolymer of acrylic acid with 2-ethylhexyl acrylate, containing by weight 10 % or more but not more than 11 % of 2-ethylhexyl acrylate	Free	A	
3906 90 40	– – Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile (NBR)	Free	A	
3906 90 50	– – Polymerisation product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes	Free	A	
3906 90 60	– – Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight 50 % or more of methyl acrylate, whether or not compounded with silica	5	A	
3906 90 90	– – Other	6,5	A	
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms			
3907 10 00	– Polyacetals	6,5	A	
3907 20	– Other polyethers			
	– – Polyether alcohols			

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CN 2007	Description	Base rate	Category	Comments
3907 20 11	– – – Polyethylene glycols	6,5	A	
	– – – Other			
3907 20 21	– – – – With a hydroxyl number not exceeding 100	6,5	A	
3907 20 29	– – – – Other	6,5	A	
	– – Other			
3907 20 91	– – – Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide	Free	A	
3907 20 99	– – – Other	6,5	A	
3907 30 00	– Epoxide resins	6,5	A	
3907 40 00	– Polycarbonates	6,5	A	
3907 50 00	– Alkyd resins	6,5	A	
3907 60	– Poly(ethylene terephthalate)			
3907 60 20	– – Having a viscosity number of 78 ml/g or higher	6,5	A	
3907 60 80	– – Other	6,5	A	
3907 70 00	– Poly(lactic acid)	6,5	A	
	– Other polyesters			
3907 91	– – Unsaturated			
3907 91 10	– – – Liquid	6,5	A	
3907 91 90	– – – Other	6,5	A	
3907 99	– – Other			
	– – – With a hydroxyl number not exceeding 100			
3907 99 11	– – – – Poly(ethylene naphthalene-2,6-dicarboxylate)	Free	A	
3907 99 19	– – – – Other	6,5	A	
	– – – Other			
3907 99 91	– – – – Poly(ethylene naphthalene-2,6-dicarboxylate)	Free	A	
3907 99 98	– – – – Other	6,5	A	
3908	Polyamides in primary forms			
3908 10 00	– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	6,5	A	
3908 90 00	– Other	6,5	A	
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms			
3909 10 00	– Urea resins; thiourea resins	6,5	A	
3909 20 00	– Melamine resins	6,5	A	
3909 30 00	– Other amino-resins	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3909 40 00	– Phenolic resins	6,5	A	
3909 50	– Polyurethanes			
3909 50 10	– – Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 50 % or more of polymer	Free	A	
3909 50 90	– – Other	6,5	A	
3910 00 00	Silicones in primary forms	6,5	A	
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms			
3911 10 00	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	6,5	A	
3911 90	– Other			
	– – Condensation or rearrangement polymerisation products whether or not chemically modified			
3911 90 11	– – – Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene), in one of the forms mentioned in note 6(b) to this chapter	3,5	A	
3911 90 13	– – – Poly(thio-1,4-phenylene)	Free	A	
3911 90 19	– – – Other	6,5	A	
	– – Other			
3911 90 91	– – – Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide containing by weight 50 % or more of polymer	Free	A	
3911 90 93	– – – Hydrogenated copolymers of vinyltoluene and α-methylstyrene	Free	A	
3911 90 99	– – – Other	6,5	A	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms			
	– Cellulose acetates			
3912 11 00	– – Non-plasticised	6,5	A	
3912 12 00	– – Plasticised	6,5	A	
3912 20	– Cellulose nitrates (including collodions)			
	– – Non-plasticised			

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CN 2007	Description	Base rate	Category	Comments
3912 20 11	– – – Collodions and celloidin	6,5	A	
3912 20 19	– – – Other	6	A	
3912 20 90	– – Plasticised	6,5	A	
	– Cellulose ethers			
3912 31 00	– – Carboxymethylcellulose and its salts	6,5	A	
3912 39	– – Other			
3912 39 10	– – – Ethylcellulose	6,5	A	
3912 39 20	– – – Hydroxypropylcellulose	Free	A	
3912 39 80	– – – Other	6,5	A	
3912 90	– Other			
3912 90 10	– – Cellulose esters	6,4	A	
3912 90 90	– – Other	6,5	A	
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms			
3913 10 00	– Alginic acid, its salts and esters	5	A	
3913 90 00	– Other	6,5	A	
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	6,5	A	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915	Waste, parings and scrap, of plastics			
3915 10 00	– Of polymers of ethylene	6,5	A	
3915 20 00	– Of polymers of styrene	6,5	A	
3915 30 00	– Of polymers of vinyl chloride	6,5	A	
3915 90	– Of other plastics			
	– – Of addition polymerisation products			
3915 90 11	– – – Of polymers of propylene	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3915 90 18	– – – Other	6,5	A	
3915 90 90	– – Other	6,5	A	
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics			
3916 10 00	– Of polymers of ethylene	6,5	A	
3916 20	– Of polymers of vinyl chloride			
3916 20 10	– – Of poly(vinyl chloride)	6,5	A	
3916 20 90	– – Other	6,5	A	
3916 90	– Of other plastics			
	– – Of condensation or rearrangement polymerisation products, whether or not chemically modified			
3916 90 11	– – – Of polyesters	6,5	A	
3916 90 13	– – – Of polyamides	6,5	A	
3916 90 15	– – – Of epoxide resins	6,5	A	
3916 90 19	– – – Other	6,5	A	
	– – Of addition polymerisation products			
3916 90 51	– – – Of polymers of propylene	6,5	A	
3916 90 59	– – – Other	6,5	A	
3916 90 90	– – Other	6,5	A	
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics			
3917 10	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials			

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CN 2007	Description	Base rate	Category	Comments
3917 10 10	– – Of hardened protein	5,3	A	
3917 10 90	– – Of cellulosic materials	6,5	A	
	– Tubes, pipes and hoses, rigid			
3917 21	– – Of polymers of ethylene			
3917 21 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	A	
3917 21 90	– – – Other	6,5	A	
3917 22	– – Of polymers of propylene			
3917 22 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	A	
3917 22 90	– – – Other	6,5	A	
3917 23	– – Of polymers of vinyl chloride			
3917 23 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	A	
3917 23 90	– – – Other	6,5	A	
3917 29	– – Of other plastics			
	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked			
3917 29 12	– – – – Of condensation or rearrangement polymerisation products, whether or not chemically modified	6,5	A	
3917 29 15	– – – – Of addition polymerisation products	6,5	A	
3917 29 19	– – – – Other	6,5	A	
3917 29 90	– – – Other	6,5	A	
	– Other tubes, pipes and hoses			
3917 31 00	– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3917 32	– – Other, not reinforced or otherwise combined with other materials, without fittings			
	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked			
3917 32 10	– – – – Of condensation or rearrangement polymerisation products, whether or not chemically modified	6,5	A	
	– – – – Of addition polymerisation products			
3917 32 31	– – – – – Of polymers of ethylene	6,5	A	
3917 32 35	– – – – – Of polymers of vinyl chloride	6,5	A	
3917 32 39	– – – – – Other	6,5	A	
3917 32 51	– – – – Other	6,5	A	
	– – – Other			
3917 32 91	– – – – Artificial sausage casings	6,5	A	
3917 32 99	– – – – Other	6,5	A	
3917 33 00	– – Other, not reinforced or otherwise combined with other materials, with fittings	6,5	A	
3917 39	– – Other			
	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked			
3917 39 12	– – – – Of condensation or rearrangement polymerisation products, whether or not chemically modified	6,5	A	
3917 39 15	– – – – Of addition polymerisation products	6,5	A	
3917 39 19	– – – – Other	6,5	A	
3917 39 90	– – – Other	6,5	A	
3917 40 00	– Fittings	6,5	A	
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter			

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CN 2007	Description	Base rate	Category	Comments
3918 10	– Of polymers of vinyl chloride			
3918 10 10	– – Consisting of a support impregnated, coated or covered with poly(vinyl chloride)	6,5	A	
3918 10 90	– – Other	6,5	A	
3918 90 00	– Of other plastics	6,5	A	
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls			
3919 10	– In rolls of a width not exceeding 20 cm			
	– – Strips, the coating of which consists of unvulcanised natural or synthetic rubber			
3919 10 11	– – – Of plasticised poly(vinyl chloride) or of polyethylene	6,3	A	
3919 10 13	– – – Of non-plasticised poly(vinyl chloride)	6,3	A	
3919 10 15	– – – Of polypropylene	6,3	A	
3919 10 19	– – – Other	6,3	A	
	– – Other			
	– – – Of condensation or rearrangement polymerisation products, whether or not chemically modified			
3919 10 31	– – – – Of polyesters	6,5	A	
3919 10 38	– – – – Other	6,5	A	
	– – – Of addition polymerisation products			
3919 10 61	– – – – Of plasticised poly(vinyl chloride) or of polyethylene	6,5	A	
3919 10 69	– – – – Other	6,5	A	
3919 10 90	– – – Other	6,5	A	
3919 90	– Other			
3919 90 10	– – Further worked than surface-worked, or cut to shapes other than rectangular (including square)	6,5	A	
	– – Other			
	– – – Of condensation or rearrangement polymerisation products, whether or not chemically modified			
3919 90 31	– – – – Of polycarbonates, alkyd resins, polyallyl esters or other polyesters	6,5	A	
3919 90 38	– – – – Other	6,5	A	
	– – – Of addition polymerisation products			
3919 90 61	– – – – Of plasticised poly(vinyl chloride) or of polyethylene	6,5	A	
3919 90 69	– – – – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3919 90 90	– – – Other	6,5	A	
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials			
3920 10	– Of polymers of ethylene			
	– – Of a thickness not exceeding 0,125 mm			
	– – – Of polyethylene having a specific gravity of			
	– – – – Less than 0,94			
3920 10 23	– – – – – Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	Free	A	
	– – – – – Other			
	– – – – – – Not printed			
3920 10 24	– – – – – – – Stretch film	6,5	A	
3920 10 26	– – – – – – – Other	6,5	A	
3920 10 27	– – – – – – Printed	6,5	A	
3920 10 28	– – – – 0,94 or more	6,5	A	
3920 10 40	– – – Other	6,5	A	
	– – Of a thickness exceeding 0,125 mm			
3920 10 81	– – – Synthetic paper pulp in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing poly(vinyl alcohol) dissolved in water as the moistening agent	Free	A	
3920 10 89	– – – Other	6,5	A	
3920 20	– Of polymers of propylene			
	– – Of a thickness not exceeding 0,10 mm			
3920 20 21	– – – Biaxially oriented	6,5	A	
3920 20 29	– – – Other	6,5	A	
	– – Of a thickness exceeding 0,10 mm			
	– – – Strip of a width exceeding 5 mm but not exceeding 20 mm of the kind used for packaging			
3920 20 71	– – – – Decorative strip	6,5	A	
3920 20 79	– – – – Other	6,5	A	
3920 20 90	– – – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3920 30 00	– Of polymers of styrene	6,5	A	
	– Of polymers of vinyl chloride			
3920 43	– – Containing by weight not less than 6 % of plasticisers			
3920 43 10	– – – Of a thickness not exceeding 1 mm	6,5	A	
3920 43 90	– – – Of a thickness exceeding 1 mm	6,5	A	
3920 49	– – Other			
3920 49 10	– – – Of a thickness not exceeding 1 mm	6,5	A	
3920 49 90	– – – Of a thickness exceeding 1 mm	6,5	A	
	– Of acrylic polymers			
3920 51 00	– – Of poly(methyl methacrylate)	6,5	A	
3920 59	– – Other			
3920 59 10	– – – Copolymer of acrylic and methacrylic esters, in the form of film of a thickness not exceeding 150 micrometres	Free	A	
3920 59 90	– – – Other	6,5	A	
	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters			
3920 61 00	– – Of polycarbonates	6,5	A	
3920 62	– – Of poly(ethylene terephthalate)			
	– – – Of a thickness not exceeding 0,35 mm			
3920 62 11	– – – – Poly(ethylene terephthalate) film of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks	Free	A	
3920 62 13	– – – – Poly(ethylene terephthalate) film of a thickness of 100 micrometres or more but not exceeding 150 micrometres, for the manufacture of photopolymer printing plates	Free	A	
3920 62 19	– – – – Other	6,5	A	
3920 62 90	– – – Of a thickness exceeding 0,35 mm	6,5	A	
3920 63 00	– – Of unsaturated polyesters	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3920 69 00	– – Of other polyesters	6,5	A	
	– Of cellulose or its chemical derivatives			
3920 71	– – Of regenerated cellulose			
3920 71 10	– – – Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm	6,5	A	
3920 71 90	– – – Other	6,5	A	
3920 73	– – Of cellulose acetate			
3920 73 10	– – – Film in rolls or in strips, for cinematography or photography	6,3	A	
3920 73 50	– – – Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm	6,5	A	
3920 73 90	– – – Other	6,5	A	
3920 79	– – Of other cellulose derivatives			
3920 79 10	– – – Of vulcanised fibre	5,7	A	
3920 79 90	– – – Other	6,5	A	
	– Of other plastics			
3920 91 00	– – Of poly(vinyl butyral)	6,1	A	
3920 92 00	– – Of polyamides	6,5	A	
3920 93 00	– – Of amino-resins	6,5	A	
3920 94 00	– – Of phenolic resins	6,5	A	
3920 99	– – Of other plastics			
	– – – Of condensation or rearrangement polymerisation products, whether or not chemically modified			
3920 99 21	– – – – Polyimide sheet and strip, uncoated, or coated or covered solely with plastic	Free	A	
3920 99 28	– – – – Other	6,5	A	
	– – – Of addition polymerisation products			

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CN 2007	Description	Base rate	Category	Comments
3920 99 51	– – – – Poly(vinyl fluoride) sheet	Free	A	
3920 99 53	– – – – Ion-exchange membranes of fluorinated plastic material, for use in chlor-alkali electrolytic cells	Free	A	
3920 99 55	– – – – Biaxially oriented poly(vinyl alcohol) film, containing by weight 97 % or more of poly(vinyl alcohol), uncoated, of a thickness not exceeding 1 mm	Free	A	
3920 99 59	– – – – Other	6,5	A	
3920 99 90	– – – Other	6,5	A	
3921	Other plates, sheets, film, foil and strip, of plastics			
	– Cellular			
3921 11 00	– – Of polymers of styrene	6,5	A	
3921 12 00	– – Of polymers of vinyl chloride	6,5	A	
3921 13	– – Of polyurethanes			
3921 13 10	– – – Flexible	6,5	A	
3921 13 90	– – – Other	6,5	A	
3921 14 00	– – Of regenerated cellulose	6,5	A	
3921 19 00	– – Of other plastics	6,5	A	
3921 90	– Other			
	– – Of condensation or rearrangement polymerisation products, whether or not chemically modified			
	– – – Of polyesters			
3921 90 11	– – – – Corrugated sheet and plates	6,5	A	
3921 90 19	– – – – Other	6,5	A	
3921 90 30	– – – Of phenolic resins	6,5	A	
	– – – Of amino-resins			
	– – – – Laminated			
3921 90 41	– – – – – High-pressure laminates with a decorative surface on one or both sides	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3921 90 43	– – – – – Other	6,5	A	
3921 90 49	– – – – Other	6,5	A	
3921 90 55	– – – Other	6,5	A	
3921 90 60	– – Of addition polymerisation products	6,5	A	
3921 90 90	– – Other	6,5	A	
3922	Baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics			
3922 10 00	– Baths, shower-baths, sinks and washbasins	6,5	A	
3922 20 00	– Lavatory seats and covers	6,5	A	
3922 90 00	– Other	6,5	A	
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics			
3923 10 00	– Boxes, cases, crates and similar articles	6,5	A	
	– Sacks and bags (including cones)			
3923 21 00	– – Of polymers of ethylene	6,5	A	
3923 29	– – Of other plastics			
3923 29 10	– – – Of poly(vinyl chloride)	6,5	A	
3923 29 90	– – – Other	6,5	A	
3923 30	– Carboys, bottles, flasks and similar articles			
3923 30 10	– – Of a capacity not exceeding two litres	6,5	A	
3923 30 90	– – Of a capacity exceeding two litres	6,5	A	
3923 40	– Spools, cops, bobbins and similar supports			
3923 40 10	– – Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like of heading 8523	5,3	A	
3923 40 90	– – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
3923 50	– Stoppers, lids, caps and other closures			
3923 50 10	– – Caps and capsules for bottles	6,5	A	
3923 50 90	– – Other	6,5	A	
3923 90	– Other			
3923 90 10	– – Netting extruded in tubular form	6,5	A	
3923 90 90	– – Other	6,5	A	
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics			
3924 10 00	– Tableware and kitchenware	6,5	A	
3924 90	– Other			
	– – Of regenerated cellulose			
3924 90 11	– – – Sponges	6,5	A	
3924 90 19	– – – Other	6,5	A	
3924 90 90	– – Other	6,5	A	
3925	Builders' ware of plastics, not elsewhere specified or included			
3925 10 00	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	6,5	A	
3925 20 00	– Doors, windows and their frames and thresholds for doors	6,5	A	
3925 30 00	– Shutters, blinds (including venetian blinds) and similar articles and parts thereof	6,5	A	
3925 90	– Other			
3925 90 10	– – Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	6,5	A	
3925 90 20	– – Trunking, ducting and cable trays for electrical circuits	6,5	A	

▼B

CN 2007	Description	Base rate	Category	Comments
3925 90 80	– – Other	6,5	A	
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914			
3926 10 00	– Office or school supplies	6,5	A	
3926 20 00	– Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6,5	A	
3926 30 00	– Fittings for furniture, coachwork or the like	6,5	A	
3926 40 00	– Statuettes and other ornamental articles	6,5	A	
3926 90	– Other			
3926 90 50	– – Perforated buckets and similar articles used to filter water at the entrance to drains	6,5	A	
	– – Other			
3926 90 92	– – – Made from sheet	6,5	A	
3926 90 97	– – – Other	6,5	A	
40	CHAPTER 40 - RUBBER AND ARTICLES THEREOF			
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip			
4001 10 00	– Natural rubber latex, whether or not prevulcanised	Free	A	
	– Natural rubber in other forms			
4001 21 00	– – Smoked sheets	Free	A	
4001 22 00	– – Technically specified natural rubber (TSNR)	Free	A	
4001 29 00	– – Other	Free	A	
4001 30 00	– Balata, gutta-percha, guayule, chicle and similar natural gums	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip			
	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)			
4002 11 00	– – Latex	Free	A	
4002 19	– – Other			
4002 19 10	– – – Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales	Free	A	
4002 19 20	– – – Styrene-butadiene-styrene block copolymers produced by solution polymerisation (SBS, thermoplastic elastomers), in granules, crumbs or powders	Free	A	
4002 19 30	– – – Styrene-butadiene rubber produced by solution polymerisation (S-SBR), in bales	Free	A	
4002 19 90	– – – Other	Free	A	
4002 20 00	– Butadiene rubber (BR)	Free	A	
	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)			
4002 31 00	– – Isobutene-isoprene (butyl) rubber (IIR)	Free	A	
4002 39 00	– – Other	Free	A	
	– Chloroprene (chlorobutadiene) rubber (CR)			
4002 41 00	– – Latex	Free	A	
4002 49 00	– – Other	Free	A	
	– Acrylonitrile-butadiene rubber (NBR)			
4002 51 00	– – Latex	Free	A	
4002 59 00	– – Other	Free	A	
4002 60 00	– Isoprene rubber (IR)	Free	A	
4002 70 00	– Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4002 80 00	– Mixtures of any product of heading 4001 with any product of this heading	Free	A	
	– Other			
4002 91 00	– – Latex	Free	A	
4002 99	– – Other			
4002 99 10	– – – Products modified by the incorporation of plastics	2,9	A	
4002 99 90	– – – Other	Free	A	
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	A	
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	A	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip			
4005 10 00	– Compounded with carbon black or silica	Free	A	
4005 20 00	– Solutions; dispersions other than those of subheading 4005 10	Free	A	
	– Other			
4005 91 00	– – Plates, sheets and strip	Free	A	
4005 99 00	– – Other	Free	A	
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber			
4006 10 00	– 'Camel-back' strips for retreading rubber tyres	Free	A	
4006 90 00	– Other	Free	A	
4007 00 00	Vulcanised rubber thread and cord	3	A	
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber			
	– Of cellular rubber			
4008 11 00	– – Plates, sheets and strip	3	A	
4008 19 00	– – Other	2,9	A	
	– Of non-cellular rubber			
4008 21	– – Plates, sheets and strip			
4008 21 10	– – – Floor coverings and mats	3	A	
4008 21 90	– – – Other	3	A	
4008 29 00	– – Other	2,9	A	
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)			
	– Not reinforced or otherwise combined with other materials			

▼B

CN 2007	Description	Base rate	Category	Comments
4009 11 00	– – Without fittings	3	A	
4009 12 00	– – With fittings	3	A	
	– Reinforced or otherwise combined only with metal			
4009 21 00	– – Without fittings	3	A	
4009 22 00	– – With fittings	3	A	
	– Reinforced or otherwise combined only with textile materials			
4009 31 00	– – Without fittings	3	A	
4009 32 00	– – With fittings	3	A	
	– Reinforced or otherwise combined with other materials			
4009 41 00	– – Without fittings	3	A	
4009 42 00	– – With fittings	3	A	
4010	Conveyor or transmission belts or belting, of vulcanised rubber			
	– Conveyor belts or belting			
4010 11 00	– – Reinforced only with metal	6,5	A	
4010 12 00	– – Reinforced only with textile materials	6,5	A	
4010 19 00	– – Other	6,5	A	
	– Transmission belts or belting			
4010 31 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6,5	A	
4010 32 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6,5	A	
4010 33 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6,5	A	
4010 34 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6,5	A	
4010 35 00	– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6,5	A	
4010 36 00	– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6,5	A	
4010 39 00	– – Other	6,5	A	

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CN 2007	Description	Base rate	Category	Comments
4011	New pneumatic tyres, of rubber			
4011 10 00	– Of a kind used on motor cars (including station wagons and racing cars)	4,5	A	
4011 20	– Of a kind used on buses or lorries			
4011 20 10	– – With a load index not exceeding 121	4,5	A	
4011 20 90	– – With a load index exceeding 121	4,5	A	
4011 30 00	– Of a kind used on aircraft	4,5	A	
4011 40	– Of a kind used on motorcycles			
4011 40 20	– – For rims with a diameter not exceeding 33 cm	4,5	A	
4011 40 80	– – Other	4,5	A	
4011 50 00	– Of a kind used on bicycles	4	A	
	– Other, having a 'herring-bone' or similar tread			
4011 61 00	– – Of a kind used on agricultural or forestry vehicles and machines	4	A	
4011 62 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	4	A	
4011 63 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	A	
4011 69 00	– – Other	4	A	
	– Other			
4011 92 00	– – Of a kind used on agricultural or forestry vehicles and machines	4	A	
4011 93 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	4	A	
4011 94 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	A	
4011 99 00	– – Other	4	A	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber			
	– Retreaded tyres			

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CN 2007	Description	Base rate	Category	Comments
4012 11 00	– – Of a kind used on motor cars (including station wagons and racing cars)	4,5	A	
4012 12 00	– – Of a kind used on buses or lorries	4,5	A	
4012 13 00	– – Of a kind used on aircraft	4,5	A	
4012 19 00	– – Other	4,5	A	
4012 20 00	– Used pneumatic tyres	4,5	A	
4012 90	– Other			
4012 90 20	– – Solid or cushion tyres	2,5	A	
4012 90 30	– – Tyre treads	2,5	A	
4012 90 90	– – Tyre flaps	4	A	
4013	Inner tubes, of rubber			
4013 10	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries			
4013 10 10	– – Of the kind used on motor cars (including station wagons and racing cars)	4	A	
4013 10 90	– – Of the kind used on buses or lorries	4	A	
4013 20 00	– Of a kind used on bicycles	4	A	
4013 90 00	– Other	4	A	
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber			
4014 10 00	– Sheath contraceptives	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
4014 90	– Other			
4014 90 10	– – Teats, nipple shields, and similar articles for babies	Free	A	
4014 90 90	– – Other	Free	A	
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber			
	– Gloves, mittens and mitts			
4015 11 00	– – Surgical	2	A	
4015 19	– – Other			
4015 19 10	– – – Household gloves	2,7	A	
4015 19 90	– – – Other	2,7	A	
4015 90 00	– Other	5	A	
4016	Other articles of vulcanised rubber other than hard rubber			
4016 10 00	– Of cellular rubber	3,5	A	
	– Other			
4016 91 00	– – Floor coverings and mats	2,5	A	
4016 92 00	– – Erasers	2,5	A	
4016 93 00	– – Gaskets, washers and other seals	2,5	A	
4016 94 00	– – Boat or dock fenders, whether or not inflatable	2,5	A	
4016 95 00	– – Other inflatable articles	2,5	A	
4016 99	– – Other			
4016 99 20	– – – Expander sleeves	2,5	A	
	– – – Other			
	– – – – For motor vehicles of headings 8701 to 8705			
4016 99 52	– – – – – Rubber-to-metal bonded parts	2,5	A	
4016 99 58	– – – – – Other	2,5	A	
	– – – – Other			
4016 99 91	– – – – – Rubber-to-metal bonded parts	2,5	A	
4016 99 99	– – – – Other	2,5	A	

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CN 2007	Description	Base rate	Category	Comments
4017 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber			
4017 00 10	– Hard rubber (for example, ebonite) in all forms, including waste and scrap	Free	A	
4017 00 90	– Articles of hard rubber	Free	A	
VIII	SECTION VIII - RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)			
41	CHAPTER 41 - RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER			
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split			
4101 20	– Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved			
4101 20 10	– – Fresh	Free	A	
4101 20 30	– – Wet-salted	Free	A	
4101 20 50	– – Dried or dry-salted	Free	A	
4101 20 90	– – Other	Free	A	
4101 50	– Whole hides and skins, of a weight exceeding 16 kg			
4101 50 10	– – Fresh	Free	A	
4101 50 30	– – Wet-salted	Free	A	
4101 50 50	– – Dried or dry-salted	Free	A	
4101 50 90	– – Other	Free	A	
4101 90 00	– Other, including butts, bends and bellies	Free	A	
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1 (c) to this chapter			
4102 10	– With wool on			
4102 10 10	– – Of lambs	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
4102 10 90	– – Other	Free	A	
	– Without wool on			
4102 21 00	– – Pickled	Free	A	
4102 29 00	– – Other	Free	A	
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1 (b) or 1 (c) to this chapter			
4103 20 00	– Of reptiles	Free	A	
4103 30 00	– Of swine	Free	A	
4103 90	– Other			
4103 90 10	– – Of goats or kids	Free	A	
4103 90 90	– – Other	Free	A	
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared			
	– In the wet state (including wet-blue)			
4104 11	– – Full grains, unsplit; grain splits			
4104 11 10	– – – Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m^2)	Free	A	
	– – – Other			
	– – – – Of bovine (including buffalo) animals			
4104 11 51	– – – – – Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m^2)	Free	A	
4104 11 59	– – – – – Other	Free	A	
4104 11 90	– – – – Other	5,5	A	
4104 19	– – Other			
4104 19 10	– – – Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m^2)	Free	A	
	– – – Other			
	– – – – Of bovine (including buffalo) animals			

▼B

CN 2007	Description	Base rate	Category	Comments
4104 19 51	– – – – – Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m^2)	Free	A	
4104 19 59	– – – – – Other	Free	A	
4104 19 90	– – – – Other	5,5	A	
	– In the dry state (crust)			
4104 41	– – Full grains, unsplit; grain splits			
	– – – Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m^2)			
4104 41 11	– – – – East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	A	
4104 41 19	– – – – Other	6,5	C	
	– – – Other			
	– – – – Of bovine (including buffalo) animals			
4104 41 51	– – – – – Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m^2)	6,5	A	
4104 41 59	– – – – – Other	6,5	A	
4104 41 90	– – – – Other	5,5	A	
4104 49	– – Other			
	– – – Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m^2)			
4104 49 11	– – – – East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4104 49 19	– – – – Other	6,5	C	
	– – – Other			
	– – – – Of bovine (including buffalo) animals			
4104 49 51	– – – – – Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m^2)	6,5	A	
4104 49 59	– – – – – Other	6,5	A	
4104 49 90	– – – – Other	5,5	A	
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared			
4105 10	– In the wet state (including wet-blue)			
4105 10 10	– – Not split	2	A	
4105 10 90	– – Split	2	A	
4105 30	– In the dry state (crust)			
4105 30 10	– – Vegetable pre-tanned Indian hair sheep, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	A	
	– – Other			
4105 30 91	– – – Not split	2	A	
4105 30 99	– – – Split	2	A	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared			
	– Of goats or kids			
4106 21	– – In the wet state (including wet-blue)			
4106 21 10	– – – Not split	2	A	

▼B

CN 2007	Description	Base rate	Category	Comments
4106 21 90	– – – Split	2	A	
4106 22	– – In the dry state (crust)			
4106 22 10	– – – Vegetable pre-tanned Indian goat or kid, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	A	
4106 22 90	– – – Other	2	A	
	– Of swine			
4106 31	– – In the wet state (including wet-blue)			
4106 31 10	– – – Not split	2	A	
4106 31 90	– – – Split	2	A	
4106 32	– – In the dry state (crust)			
4106 32 10	– – – Not split	2	A	
4106 32 90	– – – Split	2	A	
4106 40	– Of reptiles			
4106 40 10	– – Vegetable pre-tanned	Free	A	
4106 40 90	– – Other	2	A	
	– Other			
4106 91 00	– – In the wet state (including wet-blue)	2	A	
4106 92 00	– – In the dry state (crust)	2	A	
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114			
	– Whole hides and skins			
4107 11	– – Full grains, unsplit			
	– – – Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m^2)			

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CN 2007	Description	Base rate	Category	Comments
4107 11 11	– – – – Boxcalf	6,5	A	
4107 11 19	– – – – Other	6,5	A	
4107 11 90	– – – Other	6,5	A	
4107 12	– – Grain splits			
	– – – Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m^2)			
4107 12 11	– – – – Boxcalf	6,5	A	
4107 12 19	– – – – Other	6,5	A	
	– – – Other			
4107 12 91	– – – – Bovine (including buffalo) leather	5,5	A	
4107 12 99	– – – – Equine leather	6,5	A	
4107 19	– – Other			
4107 19 10	– – – Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m^2)	6,5	A	
4107 19 90	– – – Other	6,5	A	
	– Other, including sides			
4107 91	– – Full grains, unsplit			
4107 91 10	– – – Sole leather	6,5	A	
4107 91 90	– – – Other	6,5	A	
4107 92	– – Grain splits			
4107 92 10	– – – Bovine (including buffalo) leather	5,5	A	
4107 92 90	– – – Equine leather	6,5	A	
4107 99	– – Other			
4107 99 10	– – – Bovine (including buffalo) leather	6,5	A	
4107 99 90	– – – Equine leather	6,5	A	
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	3,5	A	
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114			
4113 10 00	– Of goats or kids	3,5	A	
4113 20 00	– Of swine	2	A	
4113 30 00	– Of reptiles	2	A	

▼B

CN 2007	Description	Base rate	Category	Comments
4113 90 00	– Other	2	A	
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather			
4114 10	– Chamois (including combination chamois) leather			
4114 10 10	– – Of sheep or lambs	2,5	A	
4114 10 90	– – Of other animals	2,5	A	
4114 20 00	– Patent leather and patent laminated leather; metallised leather	2,5	A	
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour			
4115 10 00	– Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2,5	A	
4115 20 00	– Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	A	
42	CHAPTER 42 - ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)			
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	2,7	A	
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper			
	– Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers			

▼B

CN 2007	Description	Base rate	Category	Comments
4202 11	– – With outer surface of leather, of composition leather or of patent leather			
4202 11 10	– – – Executive-cases, briefcases, school satchels and similar containers	3	A	
4202 11 90	– – – Other	3	A	
4202 12	– – With outer surface of plastics or of textile materials			
	– – – In the form of plastic sheeting			
4202 12 11	– – – – Executive-cases, briefcases, school satchels and similar containers	9,7	A	
4202 12 19	– – – – Other	9,7	A	
4202 12 50	– – – Of moulded plastic material	5,2	A	
	– – – Of other materials, including vulcanised fibre			
4202 12 91	– – – – Executive-cases, briefcases, school satchels and similar containers	3,7	A	
4202 12 99	– – – – Other	3,7	A	
4202 19	– – Other			
4202 19 10	– – – Of aluminium	5,7	A	
4202 19 90	– – – Of other materials	3,7	A	
	– Handbags, whether or not with shoulder strap, including those without handle			
4202 21 00	– – With outer surface of leather, of composition leather or of patent leather	3	A	
4202 22	– – With outer surface of plastic sheeting or of textile materials			
4202 22 10	– – – Of plastic sheeting	9,7	A	
4202 22 90	– – – Of textile materials	3,7	A	
4202 29 00	– – Other	3,7	A	
	– Articles of a kind normally carried in the pocket or in the handbag			
4202 31 00	– – With outer surface of leather, of composition leather or of patent leather	3	A	
4202 32	– – With outer surface of plastic sheeting or of textile materials			
4202 32 10	– – – Of plastic sheeting	9,7	A	
4202 32 90	– – – Of textile materials	3,7	A	
4202 39 00	– – Other	3,7	A	
	– Other			
4202 91	– – With outer surface of leather, of composition leather or of patent leather			

▼B

CN 2007	Description	Base rate	Category	Comments
4202 91 10	– – – Travelling-bags, toilet bags, rucksacks and sports bags	3	A	
4202 91 80	– – – Other	3	A	
4202 92	– – With outer surface of plastic sheeting or of textile materials			
	– – – Of plastic sheeting			
4202 92 11	– – – – Travelling-bags, toilet bags, rucksacks and sports bags	9,7	A	
4202 92 15	– – – – Musical instrument cases	6,7	A	
4202 92 19	– – – – Other	9,7	A	
	– – – Of textile materials			
4202 92 91	– – – – Travelling-bags, toilet bags, rucksacks and sports bags	2,7	A	
4202 92 98	– – – – Other	2,7	A	
4202 99 00	– – Other	3,7	A	
4203	Articles of apparel and clothing accessories, of leather or of composition leather			
4203 10 00	– Articles of apparel	4	A	
	– Gloves, mittens and mitts			
4203 21 00	– – Specially designed for use in sports	9	A	
4203 29	– – Other			
4203 29 10	– – – Protective for all trades	9	A	
	– – – Other			
4203 29 91	– – – – Men's and boys'	7	A	
4203 29 99	– – – – Other	7	A	
4203 30 00	– Belts and bandoliers	5	A	
4203 40 00	– Other clothing accessories	5	A	
4205 00	Other articles of leather or of composition leather			
	– Of a kind used in machinery or mechanical appliances or for other technical uses			
4205 00 11	– – Conveyor or transmission belts or belting	2	A	
4205 00 19	– – Other	3	A	
4205 00 90	– Other	2,5	A	
4206 00 00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	1,7	A	
43	CHAPTER 43 - FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF			
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103			

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CN 2007	Description	Base rate	Category	Comments
4301 10 00	– Of mink, whole, with or without head, tail or paws	Free	A	
4301 30 00	– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	A	
4301 60 00	– Of fox, whole, with or without head, tail or paws	Free	A	
4301 80	– Other furskins, whole, with or without head, tail or paws			
4301 80 30	– – Of marmots	Free	A	
4301 80 50	– – Of wild felines	Free	A	
4301 80 70	– – Other	Free	A	
4301 90 00	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	A	
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303			
	– Whole skins, with or without head, tail or paws, not assembled			
4302 11 00	– – Of mink	Free	A	
4302 19	– – Other			
4302 19 10	– – – Of beaver	Free	A	
4302 19 20	– – – Of muskrat	Free	A	
4302 19 30	– – – Of fox	Free	A	
4302 19 35	– – – Of rabbit or hare	Free	A	
	– – – Of seal			
4302 19 41	– – – – Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	A	
4302 19 49	– – – – Other	2,2	A	
4302 19 50	– – – Of sea otters or of nutria (coypu)	2,2	A	
4302 19 60	– – – Of marmots	2,2	A	
4302 19 70	– – – Of wild felines	2,2	A	
	– – – Of sheep or lambs			

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CN 2007	Description	Base rate	Category	Comments
4302 19 75	– – – – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	Free	A	
4302 19 80	– – – – Other	2,2	A	
4302 19 95	– – – Other	2,2	A	
4302 20 00	– Heads, tails, paws and other pieces or cuttings, not assembled	Free	A	
4302 30	– Whole skins and pieces or cuttings thereof, assembled			
4302 30 10	– – 'Dropped' furskins	2,7	A	
	– – Other			
4302 30 21	– – – Of mink	2,2	A	
4302 30 25	– – – Of rabbit or hare	2,2	A	
4302 30 31	– – – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	2,2	A	
4302 30 41	– – – Of muskrat	2,2	A	
4302 30 45	– – – Of fox	2,2	A	
	– – – Of seal			
4302 30 51	– – – – Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	A	
4302 30 55	– – – – Other	2,2	A	
4302 30 61	– – – Of sea otters or of nutria (coypu)	2,2	A	
4302 30 71	– – – Of wild felines	2,2	A	
4302 30 95	– – – Other	2,2	A	
4303	Articles of apparel, clothing accessories and other articles of furskin			
4303 10	– Articles of apparel and clothing accessories			
4303 10 10	– – Of furskins of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
4303 10 90	– – Other	3,7	A	
4303 90 00	– Other	3,7	A	
4304 00 00	Artificial fur and articles thereof	3,2	A	
IX	SECTION IX - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK			
44	CHAPTER 44 - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL			
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms			
4401 10 00	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	A	
	– Wood in chips or particles			
4401 21 00	– – Coniferous	Free	A	
4401 22 00	– – Non-coniferous	Free	A	
4401 30	– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms			
4401 30 10	– – Sawdust	Free	A	
4401 30 90	– – Other	Free	A	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated			
4402 10 00	– Of bamboo	Free	A	
4402 90 00	– Other	Free	A	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared			
4403 10 00	– Treated with paint, stains, creosote or other preservatives	Free	A	
4403 20	– Other, coniferous			
	– – Spruce of the species '*Picea abies Karst*.' or silver fir (*Abies alba Mill*.)			

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CN 2007	Description	Base rate	Category	Comments
4403 20 11	– – – Sawlogs	Free	A	
4403 20 19	– – – Other	Free	A	
	– – Pine of the species '*Pinus sylvestris* L.'			
4403 20 31	– – – Sawlogs	Free	A	
4403 20 39	– – – Other	Free	A	
	– – Other			
4403 20 91	– – – Sawlogs	Free	A	
4403 20 99	– – – Other	Free	A	
	– Other, of tropical wood specified in subheading note 1 to this chapter			
4403 41 00	– – Dark red meranti, light red meranti and meranti bakau	Free	A	
4403 49	– – Other			
4403 49 10	– – – Acajou d'Afrique, iroko and sapelli	Free	A	
4403 49 20	– – – Okoumé	Free	A	
4403 49 40	– – – Sipo	Free	A	
4403 49 95	– – – Other	Free	A	
	– Other			
4403 91	– – Of oak (*Quercus* spp.)			
4403 91 10	– – – Sawlogs	Free	A	
4403 91 90	– – – Other	Free	A	
4403 92	– – Of beech (*Fagus* spp.)			
4403 92 10	– – – Sawlogs	Free	A	
4403 92 90	– – – Other	Free	A	
4403 99	– – Other			
4403 99 10	– – – Of poplar	Free	A	
4403 99 30	– – – Of eucalyptus	Free	A	
	– – – Of birch			
4403 99 51	– – – – Sawlogs	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4403 99 59	– – – – Other	Free	A	
4403 99 95	– – – Other	Free	A	
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like			
4404 10 00	– Coniferous	Free	A	
4404 20 00	– Non-coniferous	Free	A	
4405 00 00	Wood wool; wood flour	Free	A	
4406	Railway or tramway sleepers (cross-ties) of wood			
4406 10 00	– Not impregnated	Free	A	
4406 90 00	– Other	Free	A	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm			
4407 10	– Coniferous			
4407 10 15	– – Sanded; end-jointed, whether or not planed or sanded	Free	A	
	– – Other			
	– – – Planed			
4407 10 31	– – – – Spruce of the species '*Picea abies Karst*.' or silver fir (*Abies alba Mill.*)	Free	A	
4407 10 33	– – – – Pine of the species '*Pinus sylvestris* L.'	Free	A	
4407 10 38	– – – – Other	Free	A	
	– – – Other			
4407 10 91	– – – – Spruce of the species '*Picea abies Karst*.' or silver fir (*Abies alba Mill.*)	Free	A	
4407 10 93	– – – – Pine of the species '*Pinus sylvestris* L.'	Free	A	
4407 10 98	– – – – Other	Free	A	
	– Of tropical wood specified in subheading note 1 to this chapter			

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CN 2007	Description	Base rate	Category	Comments
4407 21	– – Mahogany (*Swietenia* spp.)			
4407 21 10	– – – Sanded; end-jointed, whether or not planed or sanded	2,5	A	
	– – – Other			
4407 21 91	– – – – Planed	2	A	
4407 21 99	– – – – Other	Free	A	
4407 22	– – Virola, imbuia and balsa			
4407 22 10	– – – Sanded; end-jointed, whether or not planed or sanded	2,5	A	
	– – – Other			
4407 22 91	– – – – Planed	2	A	
4407 22 99	– – – – Other	Free	A	
4407 25	– – Dark red meranti, light red meranti and meranti bakau			
4407 25 10	– – – End-jointed, whether or not planed or sanded	2,5	A	
	– – – Other			
4407 25 30	– – – – Planed	2	A	
4407 25 50	– – – – Sanded	2,5	A	
4407 25 90	– – – – Other	Free	A	
4407 26	– – White lauan, white meranti, white seraya, yellow meranti and alan			
4407 26 10	– – – End-jointed, whether or not planed or sanded	2,5	A	
	– – – Other			
4407 26 30	– – – – Planed	2	A	
4407 26 50	– – – – Sanded	2,5	A	
4407 26 90	– – – – Other	Free	A	
4407 27	– – Sapelli			
4407 27 10	– – – Sanded; end-jointed, whether or not planed or sanded	2,5	A	
	– – – Other			
4407 27 91	– – – – Planed	2	A	
4407 27 99	– – – – Other	Free	A	
4407 28	– – Iroko			

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CN 2007	Description	Base rate	Category	Comments
4407 28 10	– – – Sanded; end-jointed, whether or not planed or sanded	2,5	A	
	– – – Other			
4407 28 91	– – – – Planed	2	A	
4407 28 99	– – – – Other	Free	A	
4407 29	– – Other			
4407 29 15	– – – End-jointed, whether or not planed or sanded	2,5	A	
	– – – Other			
	– – – – Acajou d'Afrique, azobé, dibétou, ilomba, jelutong, jongkong, kapur, kempas, keruing, limba, makoré, mansonia, merbau, obeche, okoumé, palissandre de Rio, palissandre de Para, palissandre de Rose, ramin, sipo, teak and tiama			
	– – – – – Planed			
4407 29 20	– – – – – – Palissandre de Para, Palissandre de Rio and palissandre de Rose	2	A	
4407 29 25	– – – – – – Other	2	A	
4407 29 45	– – – – – Sanded	2,5	A	
	– – – – – Other			
4407 29 61	– – – – – – Azobé	Free	A	
4407 29 68	– – – – – – Other	Free	A	
	– – – – Other			
4407 29 83	– – – – – Planed	2	A	
4407 29 85	– – – – – Sanded	2,5	A	
4407 29 95	– – – – – Other	Free	A	
	– Other			
4407 91	– – Of oak (*Quercus* spp.)			
4407 91 15	– – – Sanded; end-jointed, whether or not planed or sanded	Free	A	
	– – – Other			
	– – – – Planed			
4407 91 31	– – – – – Blocks, strips and friezes for parquet or wood block flooring, not assembled	Free	A	
4407 91 39	– – – – – Other	Free	A	
4407 91 90	– – – – Other	Free	A	
4407 92 00	– – Of beech (*Fagus* spp.)	Free	A	
4407 93	– – Of maple (*Acer* spp.)			
4407 93 10	– – – Planed; end-jointed, whether or not planed or sanded	Free	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
4407 93 91	– – – – Sanded	2,5	A	
4407 93 99	– – – – Other	Free	A	
4407 94	– – Of cherry (*Prunus* spp.)			
4407 94 10	– – – Planed; end-jointed, whether or not planed or sanded	Free	A	
	– – – Other			
4407 94 91	– – – – Sanded	2,5	A	
4407 94 99	– – – – Other	Free	A	
4407 95	– – Of ash (*Fraxinus* spp.)			
4407 95 10	– – – Planed; end-jointed, whether or not planed or sanded	Free	A	
	– – – Other			
4407 95 91	– – – – Sanded	2,5	A	
4407 95 99	– – – – Other	Free	A	
4407 99	– – Other			
4407 99 20	– – – End-jointed, whether or not planed or sanded	Free	A	
	– – – Other			
4407 99 25	– – – – Planed	Free	A	
4407 99 40	– – – – Sanded	2,5	A	
	– – – – Other			
4407 99 91	– – – – – Of poplar	Free	A	
4407 99 96	– – – – – Of tropical wood	Free	A	
4407 99 98	– – – – – Other	Free	A	
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm			

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CN 2007	Description	Base rate	Category	Comments
4408 10	– Coniferous			
4408 10 15	– – Planed; sanded; end-jointed, whether or not planed or sanded	3	A	
	– – Other			
4408 10 91	– – – Small boards for the manufacture of pencils	Free	A	
	– – – Other			
4408 10 93	– – – – Of a thickness not exceeding 1 mm	4	A	
4408 10 99	– – – – Of a thickness exceeding 1 mm	4	A	
	– Of tropical wood specified in subheading note 1 to this chapter			
4408 31	– – Dark red meranti, light red meranti and meranti bakau			
4408 31 11	– – – End-jointed, whether or not planed or sanded	4,9	A	
	– – – Other			
4408 31 21	– – – – Planed	4	A	
4408 31 25	– – – – Sanded	4,9	A	
4408 31 30	– – – – Other	6	A	
4408 39	– – Other			
	– – – Acajou d'Afrique, limba, mahogany (*Swietenia* spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan:			
4408 39 15	– – – – Sanded; end-jointed, whether or not planed or sanded	4,9	A	
	– – – – Other			
4408 39 21	– – – – – Planed	4	A	
	– – – – – Other			
4408 39 31	– – – – – – Of a thickness not exceeding 1 mm	6	A	

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CN 2007	Description	Base rate	Category	Comments
4408 39 35	– – – – – – Of a thickness exceeding 1 mm	6	A	
	– – – Other			
4408 39 55	– – – – Planed; sanded; end-jointed, whether or not planed or sanded	3	A	
	– – – – Other			
4408 39 70	– – – – – Small boards for the manufacture of pencils	Free	A	
	– – – – – Other			
4408 39 85	– – – – – – Of a thickness not exceeding 1 mm	4	A	
4408 39 95	– – – – – – Of a thickness exceeding 1 mm	4	A	
4408 90	– Other			
4408 90 15	– – Planed; sanded; end-jointed, whether or not planed or sanded	3	A	
	– – Other			
4408 90 35	– – – Small boards for the manufacture of pencils	Free	A	
	– – – Other			
4408 90 85	– – – – Of a thickness not exceeding 1 mm	4	A	
4408 90 95	– – – – Of a thickness exceeding 1 mm	4	A	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed			
4409 10	– Coniferous			
4409 10 11	– – Mouldings for frames for paintings, photographs, mirrors or similar objects	Free	A	
4409 10 18	– – Other	Free	A	
	– Non-coniferous			

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CN 2007	Description	Base rate	Category	Comments
4409 21 00	– – Of bamboo	Free	A	
4409 29	– – Other			
4409 29 10	– – – Mouldings for frames for paintings, photographs, mirrors or similar objects	Free	A	
	– – – Other			
4409 29 91	– – – – Blocks, strips and friezes for parquet or wood block flooring, not assembled	Free	A	
4409 29 99	– – – – Other	Free	A	
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances			
	– Of wood			
4410 11	– – Particle board			
4410 11 10	– – – Unworked or not further worked than sanded	7	A	
4410 11 30	– – – Surface-covered with melamine-impregnated paper	7	A	
4410 11 50	– – – Surface-covered with decorative laminates of plastics	7	A	
4410 11 90	– – – Other	7	A	
4410 12	– – Oriented strand board (OSB)			
4410 12 10	– – – Unworked or not further worked than sanded	7	A	
4410 12 90	– – – Other	7	A	
4410 19 00	– – Other	7	A	
4410 90 00	– Other	7	A	
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances			
	– Medium density fibreboard (MDF)			
4411 12	– – Of a thickness not exceeding 5 mm			

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CN 2007	Description	Base rate	Category	Comments
4411 12 10	– – – Not mechanically worked or surface covered	7	A	
4411 12 90	– – – Other	7	A	
4411 13	– – Of a thickness exceeding 5 mm but not exceeding 9 mm			
4411 13 10	– – – Not mechanically worked or surface covered	7	A	
4411 13 90	– – – Other	7	A	
4411 14	– – Of a thickness exceeding 9 mm			
4411 14 10	– – – Not mechanically worked or surface covered	7	A	
4411 14 90	– – – Other	7	A	
	– Other			
4411 92	– – Of a density exceeding 0,8 g/cm^3			
4411 92 10	– – – Not mechanically worked or surface covered	7	A	
4411 92 90	– – – Other	7	A	
4411 93	– – Of a density exceeding 0,5 g/cm^3 but not exceeding 0,8 g/cm^3			
4411 93 10	– – – Not mechanically worked or surface covered	7	A	
4411 93 90	– – – Other	7	A	
4411 94	– – Of a density not exceeding 0,5 g/cm^3			
4411 94 10	– – – Not mechanically worked or surface covered	7	A	
4411 94 90	– – – Other	7	A	
4412	Plywood, veneered panels and similar laminated wood			
4412 10 00	– Of bamboo	10	A	
	– Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness			

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CN 2007	Description	Base rate	Category	Comments
4412 31	– – With at least one outer ply of tropical wood specified in subheading note 1 to this chapter			
4412 31 10	– – – Of acajou d'Afrique, dark red meranti, light red meranti, limba, mahogany (*Swietenia* spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan	10	A	
4412 31 90	– – – Other	7	A	
4412 32 00	– – Other, with at least one outer ply of non-coniferous wood	7	A	
4412 39 00	– – Other	7	A	
	– Other			
4412 94	– – Blockboard, laminboard and battenboard			
4412 94 10	– – – With at least one outer ply of non-coniferous wood	10	A	
4412 94 90	– – – Other	6	A	
4412 99	– – Other			
4412 99 30	– – – Containing at least one layer of particle board	6	A	
4412 99 70	– – – Other	10	A	
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	Free	A	
4414 00	Wooden frames for paintings, photographs, mirrors or similar objects			
4414 00 10	– Of tropical wood, as specified in additional note 2 to this chapter	2,5	A	
4414 00 90	– Of other wood	Free	A	
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood			
4415 10	– Cases, boxes, crates, drums and similar packings; cable-drums			

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CN 2007	Description	Base rate	Category	Comments
4415 10 10	– – Cases, boxes, crates, drums and similar packings	4	A	
4415 10 90	– – Cable-drums	3	A	
4415 20	– Pallets, box pallets and other load boards; pallet collars			
4415 20 20	– – Flat pallets; pallet collars	3	A	
4415 20 90	– – Other	4	A	
4416 00 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Free	A	
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Free	A	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes			
4418 10	– Windows, French windows and their frames			
4418 10 10	– – Of tropical wood, as specified in additional note 2 to this chapter	3	A	
4418 10 50	– – Coniferous	3	A	
4418 10 90	– – Other	3	A	
4418 20	– Doors and their frames and thresholds			
4418 20 10	– – Of tropical wood, as specified in additional note 2 to this chapter	3	A	
4418 20 50	– – Coniferous	Free	A	
4418 20 80	– – Of other wood	Free	A	
4418 40 00	– Shuttering for concrete constructional work	Free	A	
4418 50 00	– Shingles and shakes	Free	A	
4418 60 00	– Posts and beams	Free	A	
	– Assembled flooring panels			

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CN 2007	Description	Base rate	Category	Comments
4418 71 00	– – For mosaic floors	3	A	
4418 72 00	– – Other, multilayer	Free	A	
4418 79 00	– – Other	Free	A	
4418 90	– Other			
4418 90 10	– – Glue-laminated timber	Free	A	
4418 90 80	– – Other	Free	A	
4419 00	Tableware and kitchenware, of wood			
4419 00 10	– Of tropical wood, as specified in additional note 2 to this chapter	Free	A	
4419 00 90	– Of other wood	Free	A	
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94			
4420 10	– Statuettes and other ornaments, of wood			
4420 10 11	– – Of tropical wood, as specified in additional note 2 to this chapter	3	A	
4420 10 19	– – Of other wood	Free	A	
4420 90	– Other			
4420 90 10	– – Wood marquetry and inlaid wood	4	A	
	– – Other			
4420 90 91	– – – Of tropical wood, as specified in additional note 2 to this chapter	3	A	
4420 90 99	– – – Other	Free	A	
4421	Other articles of wood			
4421 10 00	– Clothes hangers	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4421 90	– Other			
4421 90 91	– – Of fibreboard	4	A	
4421 90 98	– – Other	Free	A	
45	CHAPTER 45 - CORK AND ARTICLES OF CORK			
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork			
4501 10 00	– Natural cork, raw or simply prepared	Free	A	
4501 90 00	– Other	Free	A	
4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	Free	A	
4503	Articles of natural cork			
4503 10	– Corks and stoppers			
4503 10 10	– – Cylindrical	4,7	A	
4503 10 90	– – Other	4,7	A	
4503 90 00	– Other	4,7	A	
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork			
4504 10	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs			
	– – Corks and stoppers			
4504 10 11	– – – For sparkling wine, including those with discs of natural cork	4,7	A	
4504 10 19	– – – Other	4,7	A	
	– – Other			
4504 10 91	– – – With a binding substance	4,7	A	
4504 10 99	– – – Other	4,7	A	
4504 90	– Other			
4504 90 20	– – Corks and stoppers	4,7	A	

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CN 2007	Description	Base rate	Category	Comments
4504 90 80	– – Other	4,7	A	
46	CHAPTER 46 - MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK			
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)			
	– Mats, matting and screens of vegetable materials			
4601 21	– – Of bamboo			
4601 21 10	– – – Of plaits or similar products of plaiting materials	3,7	A	
4601 21 90	– – – Other	2,2	A	
4601 22	– – Of rattan			
4601 22 10	– – – Of plaits or similar products of plaiting materials	3,7	A	
4601 22 90	– – – Other	2,2	A	
4601 29	– – Other			
4601 29 10	– – – Of plaits or similar products of plaiting materials	3,7	A	
4601 29 90	– – – Other	2,2	A	
	– Other			
4601 92	– – Of bamboo			
4601 92 05	– – – Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	A	
	– – – Other			
4601 92 10	– – – – Of plaits or similar products of plaiting materials	3,7	A	
4601 92 90	– – – – Other	2,2	A	
4601 93	– – Of rattan			
4601 93 05	– – – Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	A	
	– – – Other			
4601 93 10	– – – – Of plaits or similar products of plaiting materials	3,7	A	
4601 93 90	– – – – Other	2,2	A	

▼B

CN 2007	Description	Base rate	Category	Comments
4601 94	– – Of other vegetable materials			
4601 94 05	– – – Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	A	
	– – – Other			
4601 94 10	– – – – Of plaits or similar products of plaiting materials	3,7	A	
4601 94 90	– – – – Other	2,2	A	
4601 99	– – Other			
4601 99 05	– – – Plaits and similar products of plaiting materials, whether or not assembled into strips	1,7	A	
	– – – Other			
4601 99 10	– – – – Of plaits or similar products of plaiting materials	4,7	A	
4601 99 90	– – – – Other	2,7	A	
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made-up from goods of heading 4601; articles of loofah			
	– Of vegetable materials			
4602 11 00	– – Of bamboo	3,7	A	
4602 12 00	– – Of rattan	3,7	A	
4602 19	– – Other			
4602 19 10	– – – Straw envelopes for bottles	1,7	A	
	– – – Other			
4602 19 91	– – – – Basketwork, wickerwork and other articles, made directly to shape from plaiting materials	3,7	A	
4602 19 99	– – – – Other	3,7	A	
4602 90 00	– Other	4,7	A	

▼B

CN 2007	Description	Base rate	Category	Comments
X	SECTION X - PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF			
47	CHAPTER 47 - PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD			
4701 00	Mechanical wood pulp			
4701 00 10	– Thermo-mechanical wood pulp	Free	A	
4701 00 90	– Other	Free	A	
4702 00 00	Chemical wood pulp, dissolving grades	Free	A	
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades			
	– Unbleached			
4703 11 00	– – Coniferous	Free	A	
4703 19 00	– – Non-coniferous	Free	A	
	– Semi-bleached or bleached			
4703 21 00	– – Coniferous	Free	A	
4703 29 00	– – Non-coniferous	Free	A	
4704	Chemical wood pulp, sulphite, other than dissolving grades			
	– Unbleached			
4704 11 00	– – Coniferous	Free	A	
4704 19 00	– – Non-coniferous	Free	A	
	– Semi-bleached or bleached			
4704 21 00	– – Coniferous	Free	A	
4704 29 00	– – Non-coniferous	Free	A	
4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	A	
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material			

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CN 2007	Description	Base rate	Category	Comments
4706 10 00	– Cotton linters pulp	Free	A	
4706 20 00	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	A	
4706 30 00	– Other, of bamboo	Free	A	
	– Other			
4706 91 00	– – Mechanical	Free	A	
4706 92 00	– – Chemical	Free	A	
4706 93 00	– – Semi-chemical	Free	A	
4707	Recovered (waste and scrap) paper or paperboard			
4707 10 00	– Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	A	
4707 20 00	– Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	A	
4707 30	– Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)			
4707 30 10	– – Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	Free	A	
4707 30 90	– – Other	Free	A	
4707 90	– Other, including unsorted waste and scrap			
4707 90 10	– – Unsorted	Free	A	
4707 90 90	– – Sorted	Free	A	
48	CHAPTER 48 - PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD			
4801 00 00	Newsprint, in rolls or sheets	Free	A	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard			

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CN 2007	Description	Base rate	Category	Comments
4802 10 00	– Handmade paper and paperboard	Free	A	
4802 20 00	– Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paper-board	Free	A	
4802 40	– Wallpaper base			
4802 40 10	– – Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres	Free	A	
4802 40 90	– – Other	Free	A	
	– Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres			
4802 54 00	– – Weighing less than 40 g/m^2	Free	A	
4802 55	– – Weighing 40 g/m^2 or more but not more than 150 g/m^2, in rolls			
4802 55 15	– – – Weighing 40 g/m^2 or more but less than 60 g/m^2	Free	A	
4802 55 25	– – – Weighing 60 g/m^2 or more but less than 75 g/m^2	Free	A	
4802 55 30	– – – Weighing 75 g/m^2 or more but less than 80 g/m^2	Free	A	
4802 55 90	– – – Weighing 80 g/m^2 or more	Free	A	
4802 56	– – Weighing 40 g/m^2 or more but not more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state			
4802 56 20	– – – With one side measuring 297 mm and the other side measuring 210 mm (A4 format)	Free	A	
4802 56 80	– – – Other	Free	A	
4802 57 00	– – Other, weighing 40 g/m^2 or more but not more than 150 g/m^2	Free	A	
4802 58	– – Weighing more than 150 g/m^2			
4802 58 10	– – – In rolls	Free	A	
4802 58 90	– – – Other	Free	A	
	– Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process			
4802 61	– – In rolls			
4802 61 15	– – – Weighing less than 72 g/m^2 and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4802 61 80	– – – Other	Free	A	
4802 62 00	– – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	A	
4802 69 00	– – Other	Free	A	
4803 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets			
4803 00 10	– Cellulose wadding	Free	A	
	– Creped paper and webs of cellulose fibres (tissues), weighing, per ply			
4803 00 31	– – Not more than 25 g/m^2	Free	A	
4803 00 39	– – More than 25 g/m^2	Free	A	
4803 00 90	– Other	Free	A	
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803			
	– Kraftliner			
4804 11	– – Unbleached			
	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			
4804 11 11	– – – – Weighing less than 150 g/m^2	Free	A	
4804 11 15	– – – – Weighing 150 g/m^2 or more but less than 175 g/m^2	Free	A	
4804 11 19	– – – – Weighing 175 g/m^2 or more	Free	A	
4804 11 90	– – – Other	Free	A	
4804 19	– – Other			
	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			
	– – – – Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m^2			

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CN 2007	Description	Base rate	Category	Comments
4804 19 11	– – – – – Less than 150 g	Free	A	
4804 19 15	– – – – – 150 g or more but less than 175 g	Free	A	
4804 19 19	– – – – – 175 g or more	Free	A	
	– – – – Other, weighing per m^2			
4804 19 31	– – – – – Less than 150 g	Free	A	
4804 19 38	– – – – – 150 g or more	Free	A	
4804 19 90	– – – Other	Free	A	
	– Sack kraft paper			
4804 21	– – Unbleached			
4804 21 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
4804 21 90	– – – Other	Free	A	
4804 29	– – Other			
4804 29 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
4804 29 90	– – – Other	Free	A	
	– Other kraft paper and paperboard weighing 150 g/m^2 or less			
4804 31	– – Unbleached			
	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			
4804 31 51	– – – – Kraft electro-technical insulating paper	Free	A	
4804 31 58	– – – – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4804 31 80	– – – Other	Free	A	
4804 39	– – Other			
	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			
4804 39 51	– – – – Bleached uniformly throughout the mass	Free	A	
4804 39 58	– – – – Other	Free	A	
4804 39 80	– – – Other	Free	A	
	– Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2			
4804 41	– – Unbleached			
4804 41 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
	– – – Other			
4804 41 91	– – – – Saturating kraft	Free	A	
4804 41 99	– – – – Other	Free	A	
4804 42	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process			
4804 42 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
4804 42 90	– – – Other	Free	A	
4804 49	– – Other			
4804 49 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
4804 49 90	– – – Other	Free	A	
	– Other kraft paper and paperboard weighing 225 g/m^2 or more			
4804 51	– – Unbleached			

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CN 2007	Description	Base rate	Category	Comments
4804 51 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
4804 51 90	– – – Other	Free	A	
4804 52	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process			
4804 52 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
4804 52 90	– – – Other	Free	A	
4804 59	– – Other			
4804 59 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	A	
4804 59 90	– – – Other	Free	A	
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter			
	– Fluting paper			
4805 11 00	– – Semi-chemical fluting paper	Free	A	
4805 12 00	– – Straw fluting paper	Free	A	
4805 19	– – Other			
4805 19 10	– – – Wellenstoff	Free	A	
4805 19 90	– – – Other	Free	A	
	– Testliner (recycled liner board)			
4805 24 00	– – Weighing 150 g/m^2 or less	Free	A	
4805 25 00	– – Weighing more than 150 g/m^2	Free	A	
4805 30	– Sulphite wrapping paper			
4805 30 10	– – Weighing less than 30 g/m^2	Free	A	
4805 30 90	– – Weighing 30 g/m^2 or more	Free	A	
4805 40 00	– Filter paper and paperboard	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4805 50 00	– Felt paper and paperboard	Free	A	
	– Other			
4805 91 00	– – Weighing 150 g/m^2 or less	Free	A	
4805 92 00	– – Weighing more than 150 g/m^2 but less than 225 g/m^2	Free	A	
4805 93	– – Weighing 225 g/m^2 or more			
4805 93 20	– – – Made from recovered paper	Free	A	
4805 93 80	– – – Other	Free	A	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets			
4806 10 00	– Vegetable parchment	Free	A	
4806 20 00	– Greaseproof papers	Free	A	
4806 30 00	– Tracing papers	Free	A	
4806 40	– Glassine and other glazed transparent or translucent papers			
4806 40 10	– – Glassine papers	Free	A	
4806 40 90	– – Other	Free	A	
4807 00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets			
4807 00 30	– Made from recovered paper, whether or not covered with paper	Free	A	
4807 00 80	– Other	Free	A	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803			

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CN 2007	Description	Base rate	Category	Comments
4808 10 00	– Corrugated paper and paperboard, whether or not perforated	Free	A	
4808 20 00	– Sack kraft paper, creped or crinkled, whether or not embossed or perforated	Free	A	
4808 30 00	– Other kraft paper, creped or crinkled, whether or not embossed or perforated	Free	A	
4808 90 00	– Other	Free	A	
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets			
4809 20	– Self-copy paper			
4809 20 10	– – In rolls	Free	A	
4809 20 90	– – In sheets	Free	A	
4809 90	– Other			
4809 90 10	– – Carbon or similar copying papers	Free	A	
4809 90 90	– – Other	Free	A	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size			
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres			
4810 13	– – In rolls			
4810 13 20	– – – Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m^2	Free	A	
4810 13 80	– – – Other	Free	A	
4810 14	– – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state			
4810 14 20	– – – Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m^2	Free	A	
4810 14 80	– – – Other	Free	A	
4810 19	– – Other			

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CN 2007	Description	Base rate	Category	Comments
4810 19 10	– – – Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m^2	Free	A	
4810 19 90	– – – Other	Free	A	
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process			
4810 22	– – Lightweight coated paper			
4810 22 10	– – – In rolls of a width exceeding 15 cm or in sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	Free	A	
4810 22 90	– – – Other	Free	A	
4810 29	– – Other			
4810 29 30	– – – In rolls	Free	A	
4810 29 80	– – – Other	Free	A	
	– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes			
4810 31 00	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	Free	A	
4810 32	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2			
4810 32 10	– – – Coated with kaolin	Free	A	
4810 32 90	– – – Other	Free	A	
4810 39 00	– – Other	Free	A	
	– Other paper and paperboard			
4810 92	– – Multi-ply			
4810 92 10	– – – Each layer bleached	Free	A	
4810 92 30	– – – With only one outer layer bleached	Free	A	
4810 92 90	– – – Other	Free	A	
4810 99	– – Other			
4810 99 10	– – – Bleached paper and paperboard, coated with kaolin	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4810 99 30	– – – Coated with mica powder	Free	A	
4810 99 90	– – – Other	Free	A	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810			
4811 10 00	– Tarred, bituminised or asphalted paper and paperboard	Free	A	
	– Gummed or adhesive paper and paperboard			
4811 41	– – Self-adhesive			
4811 41 20	– – – Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	Free	A	
4811 41 90	– – – Other	Free	A	
4811 49 00	– – Other	Free	A	
	– Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)			
4811 51 00	– – Bleached, weighing more than 150 g/m^2	Free	A	
4811 59 00	– – Other	Free	A	
4811 60 00	– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Free	A	
4811 90 00	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres	Free	A	
4812 00 00	Filter blocks, slabs and plates, of paper pulp	Free	A	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes			
4813 10 00	– In the form of booklets or tubes	Free	A	
4813 20 00	– In rolls of a width not exceeding 5 cm	Free	A	
4813 90	– Other			
4813 90 10	– – In rolls of a width exceeding 5 cm but not exceeding 15 cm	Free	A	
4813 90 90	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4814	Wallpaper and similar wallcoverings; window transparencies of paper			
4814 10 00	– 'Ingrain' paper	Free	A	
4814 20 00	– Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	Free	A	
4814 90	– Other			
4814 90 10	– – Wallpaper and similar wallcoverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	Free	A	
4814 90 80	– – Other	Free	A	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes			
4816 20 00	– Self-copy paper	Free	A	
4816 90 00	– Other	Free	A	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery			
4817 10 00	– Envelopes	Free	A	
4817 20 00	– Letter cards, plain postcards and correspondence cards	Free	A	
4817 30 00	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	A	
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres			
4818 10	– Toilet paper			
4818 10 10	– – Weighing, per ply, 25 g/m^2 or less	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4818 10 90	– – Weighing, per ply, more than 25 g/m^2	Free	A	
4818 20	– Handkerchiefs, cleansing or facial tissues and towels			
4818 20 10	– – Handkerchiefs and cleansing or facial tissues	Free	A	
	– – Hand towels			
4818 20 91	– – – In rolls	Free	A	
4818 20 99	– – – Other	Free	A	
4818 30 00	– Tablecloths and serviettes	Free	A	
4818 40	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles			
	– – Sanitary towels, tampons and similar articles			
4818 40 11	– – – Sanitary towels	Free	A	
4818 40 13	– – – Tampons	Free	A	
4818 40 19	– – – Other	Free	A	
4818 40 90	– – Napkins and napkin liners for babies and similar sanitary articles	Free	A	
4818 50 00	– Articles of apparel and clothing accessories	Free	A	
4818 90	– Other			
4818 90 10	– – Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	Free	A	
4818 90 90	– – Other	Free	A	
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like			
4819 10 00	– Cartons, boxes and cases, of corrugated paper or paperboard	Free	A	
4819 20 00	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	A	
4819 30 00	– Sacks and bags, having a base of a width of 40 cm or more	Free	A	
4819 40 00	– Other sacks and bags, including cones	Free	A	

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CN 2007	Description	Base rate	Category	Comments
4819 50 00	– Other packing containers, including record sleeves	Free	A	
4819 60 00	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	A	
4820	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard			
4820 10	– Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles			
4820 10 10	– – Registers, account books, order books and receipt books	Free	A	
4820 10 30	– – Notebooks, letter pads and memorandum pads	Free	A	
4820 10 50	– – Diaries	Free	A	
4820 10 90	– – Other	Free	A	
4820 20 00	– Exercise books	Free	A	
4820 30 00	– Binders (other than book covers), folders and file covers	Free	A	
4820 40	– Manifold business forms and interleaved carbon sets			
4820 40 10	– – Continuous forms	Free	A	
4820 40 90	– – Other	Free	A	
4820 50 00	– Albums for samples or for collections	Free	A	
4820 90 00	– Other	Free	A	
4821	Paper or paperboard labels of all kinds, whether or not printed			
4821 10	– Printed			
4821 10 10	– – Self-adhesive	Free	A	
4821 10 90	– – Other	Free	A	
4821 90	– Other			

▼B

CN 2007	Description	Base rate	Category	Comments
4821 90 10	– – Self-adhesive	Free	A	
4821 90 90	– – Other	Free	A	
4822	Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)			
4822 10 00	– Of a kind used for winding textile yarn	Free	A	
4822 90 00	– Other	Free	A	
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres			
4823 20 00	– Filter paper and paperboard	Free	A	
4823 40 00	– Rolls, sheets and dials, printed for self-recording apparatus	Free	A	
	– Trays, dishes, plates, cups and the like, of paper or paperboard			
4823 61 00	– – Of bamboo	Free	A	
4823 69	– – Other			
4823 69 10	– – – Trays, dishes and plates	Free	A	
4823 69 90	– – – Other	Free	A	
4823 70	– Moulded or pressed articles of paper pulp			
4823 70 10	– – Moulded trays and boxes for packing eggs	Free	A	
4823 70 90	– – Other	Free	A	
4823 90	– Other			
4823 90 40	– – Paper and paperboard, of a kind used for writing, printing or other graphic purposes	Free	A	
4823 90 85	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
49	CHAPTER 49 - PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS			
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets			
4901 10 00	– In single sheets, whether or not folded	Free	A	
	– Other			
4901 91 00	– – Dictionaries and encyclopaedias, and serial instalments thereof	Free	A	
4901 99 00	– – Other	Free	A	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material			
4902 10 00	– Appearing at least four times a week	Free	A	
4902 90	– Other			
4902 90 10	– – Appearing once a week	Free	A	
4902 90 30	– – Appearing once a month	Free	A	
4902 90 90	– – Other	Free	A	
4903 00 00	Children's picture, drawing or colouring books	Free	A	
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	Free	A	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed			
4905 10 00	– Globes	Free	A	
	– Other			
4905 91 00	– – In book form	Free	A	
4905 99 00	– – Other	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	A	
4907 00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title			
4907 00 10	– Postage, revenue and similar stamps	Free	A	
4907 00 30	– Banknotes	Free	A	
4907 00 90	– Other	Free	A	
4908	Transfers (decalcomanias)			
4908 10 00	– Transfers (decalcomanias), vitrifiable	Free	A	
4908 90 00	– Other	Free	A	
4909 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings			
4909 00 10	– Printed or illustrated postcards	Free	A	
4909 00 90	– Other	Free	A	
4910 00 00	Calendars of any kind, printed, including calendar blocks	Free	A	
4911	Other printed matter, including printed pictures and photographs			
4911 10	– Trade advertising material, commercial catalogues and the like			
4911 10 10	– – Commercial catalogues	Free	A	
4911 10 90	– – Other	Free	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
4911 91 00	– – Pictures, designs and photographs	Free	A	
4911 99 00	– – Other	Free	A	
XI	SECTION XI - TEXTILES AND TEXTILE ARTICLES			
50	CHAPTER 50 - SILK			
5001 00 00	Silkworm cocoons suitable for reeling	Free	A	
5002 00 00	Raw silk (not thrown)	Free	A	
5003 00 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Free	A	
5004 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale			
5004 00 10	– Unbleached, scoured or bleached	4	A	
5004 00 90	– Other	4	A	
5005 00	Yarn spun from silk waste, not put up for retail sale			
5005 00 10	– Unbleached, scoured or bleached	2,9	A	
5005 00 90	– Other	2,9	A	
5006 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut			
5006 00 10	– Silk yarn	5	A	
5006 00 90	– Yarn spun from noil or other silk waste; silkworm gut	2,9	A	
5007	Woven fabrics of silk or of silk waste			
5007 10 00	– Fabrics of noil silk	3	A	
5007 20	– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk			
	– – Crêpes			

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CN 2007	Description	Base rate	Category	Comments
5007 20 11	– – – Unbleached, scoured or bleached	6,9	A	
5007 20 19	– – – Other	6,9	A	
	– – Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk (not mixed with noil or other silk waste or with other textile materials)			
5007 20 21	– – – Plain-woven, unbleached or not further processed than scoured	5,3	A	
	– – – Other			
5007 20 31	– – – – Plain-woven	7,5	A	
5007 20 39	– – – – Other	7,5	A	
	– – Other			
5007 20 41	– – – Diaphanous fabrics (open weave)	7,2	A	
	– – – Other			
5007 20 51	– – – – Unbleached, scoured or bleached	7,2	A	
5007 20 59	– – – – Dyed	7,2	A	
	– – – – Of yarns of different colours			
5007 20 61	– – – – – Of a width exceeding 57 cm but not exceeding 75 cm	7,2	A	
5007 20 69	– – – – – Other	7,2	A	
5007 20 71	– – – – Printed	7,2	A	
5007 90	– Other fabrics			
5007 90 10	– – Unbleached, scoured or bleached	6,9	A	
5007 90 30	– – Dyed	6,9	A	
5007 90 50	– – Of yarns of different colours	6,9	A	
5007 90 90	– – Printed	6,9	A	
51	CHAPTER 51 - WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC			

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CN 2007	Description	Base rate	Category	Comments
5101	Wool, not carded or combed			
	– Greasy, including fleece-washed wool			
5101 11 00	– – Shorn wool	Free	A	
5101 19 00	– – Other	Free	A	
	– Degreased, not carbonised			
5101 21 00	– – Shorn wool	Free	A	
5101 29 00	– – Other	Free	A	
5101 30 00	– Carbonised	Free	A	
5102	Fine or coarse animal hair, not carded or combed			
	– Fine animal hair			
5102 11 00	– – Of Kashmir (cashmere) goats	Free	A	
5102 19	– – Other			
5102 19 10	– – – Of angora rabbit	Free	A	
5102 19 30	– – – Of alpaca, llama or vicuna	Free	A	
5102 19 40	– – – Of camel (including dromedary) or yak, or of angora, Tibetan or similar goats	Free	A	
5102 19 90	– – – Of rabbit (other than angora rabbit), hare, beaver, nutria or muskrat	Free	A	
5102 20 00	– Coarse animal hair	Free	A	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock			
5103 10	– Noils of wool or of fine animal hair			
5103 10 10	– – Not carbonised	Free	A	
5103 10 90	– – Carbonised	Free	A	

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CN 2007	Description	Base rate	Category	Comments
5103 20	– Other waste of wool or of fine animal hair			
5103 20 10	– – Yarn waste	Free	A	
	– – Other			
5103 20 91	– – – Not carbonised	Free	A	
5103 20 99	– – – Carbonised	Free	A	
5103 30 00	– Waste of coarse animal hair	Free	A	
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair	Free	A	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)			
5105 10 00	– Carded wool	2	A	
	– Wool tops and other combed wool			
5105 21 00	– – Combed wool in fragments	2	A	
5105 29 00	– – Other	2	A	
	– Fine animal hair, carded or combed			
5105 31 00	– – Of Kashmir (cashmere) goats	2	A	
5105 39	– – Other			
5105 39 10	– – – Carded	2	A	
5105 39 90	– – – Combed	2	A	
5105 40 00	– Coarse animal hair, carded or combed	2	A	
5106	Yarn of carded wool, not put up for retail sale			
5106 10	– Containing 85 % or more by weight of wool			
5106 10 10	– – Unbleached	3,8	A	

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CN 2007	Description	Base rate	Category	Comments
5106 10 90	– – Other	3,8	A	
5106 20	– Containing less than 85 % by weight of wool			
5106 20 10	– – Containing 85 % or more by weight of wool and fine animal hair	3,8	A	
	– – Other			
5106 20 91	– – – Unbleached	4	A	
5106 20 99	– – – Other	4	A	
5107	Yarn of combed wool, not put up for retail sale			
5107 10	– Containing 85 % or more by weight of wool			
5107 10 10	– – Unbleached	3,8	A	
5107 10 90	– – Other	3,8	A	
5107 20	– Containing less than 85 % by weight of wool			
	– – Containing 85 % or more by weight of wool and fine animal hair			
5107 20 10	– – – Unbleached	4	A	
5107 20 30	– – – Other	4	A	
	– – Other			
	– – – Mixed solely or mainly with synthetic staple fibres			
5107 20 51	– – – – Unbleached	4	A	
5107 20 59	– – – – Other	4	A	
	– – – Otherwise mixed			
5107 20 91	– – – – Unbleached	4	A	
5107 20 99	– – – – Other	4	A	
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale			

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CN 2007	Description	Base rate	Category	Comments
5108 10	– Carded			
5108 10 10	– – Unbleached	3,2	A	
5108 10 90	– – Other	3,2	A	
5108 20	– Combed			
5108 20 10	– – Unbleached	3,2	A	
5108 20 90	– – Other	3,2	A	
5109	Yarn of wool or of fine animal hair, put up for retail sale			
5109 10	– Containing 85 % or more by weight of wool or of fine animal hair			
5109 10 10	– – In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	3,8	A	
5109 10 90	– – Other	5	A	
5109 90	– Other			
5109 90 10	– – In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	5	A	
5109 90 90	– – Other	5	A	
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	3,5	A	
5111	Woven fabrics of carded wool or of carded fine animal hair			
	– Containing 85 % or more by weight of wool or of fine animal hair			
5111 11 00	– – Of a weight not exceeding 300 g/m^2	8	A	
5111 19	– – Other			
5111 19 10	– – – Of a weight exceeding 300 g/m^2 but not exceeding 450 g/m^2	8	A	

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CN 2007	Description	Base rate	Category	Comments
5111 19 90	– – – Of a weight exceeding 450 g/m^2	8	A	
5111 20 00	– Other, mixed mainly or solely with man-made filaments	8	A	
5111 30	– Other, mixed mainly or solely with man-made staple fibres			
5111 30 10	– – Of a weight not exceeding 300 g/m^2	8	A	
5111 30 30	– – Of a weight exceeding 300 g/m^2 but not exceeding 450 g/m^2	8	A	
5111 30 90	– – Of a weight exceeding 450 g/m^2	8	A	
5111 90	– Other			
5111 90 10	– – Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	A	
	– – Other			
5111 90 91	– – – Of a weight not exceeding 300 g/m^2	8	A	
5111 90 93	– – – Of a weight exceeding 300 g/m^2 but not exceeding 450 g/m^2	8	A	
5111 90 99	– – – Of a weight exceeding 450 g/m^2	8	A	
5112	Woven fabrics of combed wool or of combed fine animal hair			
	– Containing 85 % or more by weight of wool or of fine animal hair			
5112 11 00	– – Of a weight not exceeding 200 g/m^2	8	A	
5112 19	– – Other			
5112 19 10	– – – Of a weight exceeding 200 g/m^2 but not exceeding 375 g/m^2	8	A	
5112 19 90	– – – Of a weight exceeding 375 g/m^2	8	A	
5112 20 00	– Other, mixed mainly or solely with man-made filaments	8	A	
5112 30	– Other, mixed mainly or solely with man-made staple fibres			
5112 30 10	– – Of a weight not exceeding 200 g/m^2	8	A	
5112 30 30	– – Of a weight exceeding 200 g/m^2 but not exceeding 375 g/m^2	8	A	

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CN 2007	Description	Base rate	Category	Comments
5112 30 90	– – Of a weight exceeding 375 g/m^2	8	A	
5112 90	– Other			
5112 90 10	– – Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	A	
	– – Other			
5112 90 91	– – – Of a weight not exceeding 200 g/m^2	8	A	
5112 90 93	– – – Of a weight exceeding 200 g/m^2 but not exceeding 375 g/m^2	8	A	
5112 90 99	– – – Of a weight exceeding 375 g/m^2	8	A	
5113 00 00	Woven fabrics of coarse animal hair or of horsehair	5,3	A	
52	CHAPTER 52 - COTTON			
5201 00	Cotton, not carded or combed			
5201 00 10	– Rendered absorbent or bleached	Free	A	
5201 00 90	– Other	Free	A	
5202	Cotton waste (including yarn waste and garnetted stock)			
5202 10 00	– Yarn waste (including thread waste)	Free	A	
	– Other			
5202 91 00	– – Garnetted stock	Free	A	
5202 99 00	– – Other	Free	A	
5203 00 00	Cotton, carded or combed	Free	A	
5204	Cotton sewing thread, whether or not put up for retail sale			
	– Not put up for retail sale			

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CN 2007	Description	Base rate	Category	Comments
5204 11 00	– – Containing 85 % or more by weight of cotton	4	A	
5204 19 00	– – Other	4	A	
5204 20 00	– Put up for retail sale	5	A	
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale			
	– Single yarn, of uncombed fibres			
5205 11 00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A	
5205 12 00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A	
5205 13 00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A	
5205 14 00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A	
5205 15	– – Measuring less than 125 decitex (exceeding 80 metric number)			
5205 15 10	– – – Measuring less than 125 decitex but not less than 83.33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	4,4	A	
5205 15 90	– – – Measuring less than 83.33 decitex (exceeding 120 metric number)	4	A	
	– Single yarn, of combed fibres			
5205 21 00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A	
5205 22 00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A	
5205 23 00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A	
5205 24 00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A	
5205 26 00	– – Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	4	A	

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CN 2007	Description	Base rate	Category	Comments
5205 27 00	– – Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4	A	
5205 28 00	– – Measuring less than 83.33 decitex (exceeding 120 metric number)	4	A	
	– Multiple (folded) or cabled yarn, of uncombed fibres			
5205 31 00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A	
5205 32 00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A	
5205 33 00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A	
5205 34 00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A	
5205 35 00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A	
	– Multiple (folded) or cabled yarn, of combed fibres			
5205 41 00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A	
5205 42 00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A	
5205 43 00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A	
5205 44 00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A	
5205 46 00	– – Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	4	A	
5205 47 00	– – Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	4	A	
5205 48 00	– – Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	4	A	

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CN 2007	Description	Base rate	Category	Comments
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale			
	– Single yarn, of uncombed fibres			
5206 11 00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A	
5206 12 00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A	
5206 13 00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A	
5206 14 00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A	
5206 15 00	– – Measuring less than 125 decitex (exceeding 80 metric number)	4	A	
	– Single yarn, of combed fibres			
5206 21 00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A	
5206 22 00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A	
5206 23 00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A	
5206 24 00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A	
5206 25 00	– – Measuring less than 125 decitex (exceeding 80 metric number)	4	A	
	– Multiple (folded) or cabled yarn, of uncombed fibres			
5206 31 00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A	
5206 32 00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A	
5206 33 00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A	
5206 34 00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A	

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CN 2007	Description	Base rate	Category	Comments
5206 35 00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A	
	– Multiple (folded) or cabled yarn, of combed fibres			
5206 41 00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A	
5206 42 00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A	
5206 43 00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A	
5206 44 00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A	
5206 45 00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A	
5207	Cotton yarn (other than sewing thread) put up for retail sale			
5207 10 00	– Containing 85 % or more by weight of cotton	5	A	
5207 90 00	– Other	5	A	
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m^2			
	– Unbleached			
5208 11	– – Plain weave, weighing not more than 100 g/m^2			
5208 11 10	– – – Fabrics for the manufacture of bandages, dressings and medical gauzes	8	A	
5208 11 90	– – – Other	8	A	
5208 12	– – Plain weave, weighing more than 100 g/m^2			
	– – – Plain weave, weighing more than 100 g/m^2 but not more than 130 g/m^2 and of a width			
5208 12 16	– – – – Not exceeding 165 cm	8	A	
5208 12 19	– – – – Exceeding 165 cm	8	A	
	– – – Plain weave, weighing more than 130 g/m^2 and of a width			

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CN 2007	Description	Base rate	Category	Comments
5208 12 96	– – – – Not exceeding 165 cm	8	A	
5208 12 99	– – – – Exceeding 165 cm	8	A	
5208 13 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5208 19 00	– – Other fabrics	8	A	
	– Bleached			
5208 21	– – Plain weave, weighing not more than 100 g/m^2			
5208 21 10	– – – Fabrics for the manufacture of bandages, dressings and medical gauzes	8	A	
5208 21 90	– – – Other	8	A	
5208 22	– – Plain weave, weighing more than 100 g/m^2			
	– – – Plain weave, weighing more than 100 g/m^2 but not more than 130 g/m^2 and of a width			
5208 22 16	– – – – Not exceeding 165 cm	8	A	
5208 22 19	– – – – Exceeding 165 cm	8	A	
	– – – Plain weave, weighing more than 130 g/m^2 and of a width			
5208 22 96	– – – – Not exceeding 165 cm	8	A	
5208 22 99	– – – – Exceeding 165 cm	8	A	
5208 23 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5208 29 00	– – Other fabrics	8	A	
	– Dyed			
5208 31 00	– – Plain weave, weighing not more than 100 g/m^2	8	A	
5208 32	– – Plain weave, weighing more than 100 g/m^2			
	– – – Plain weave, weighing more than 100 g/m^2 but not more than 130 g/m^2 and of a width			
5208 32 16	– – – – Not exceeding 165 cm	8	A	
5208 32 19	– – – – Exceeding 165 cm	8	A	
	– – – Plain weave, weighing more than 130 g/m^2 and of a width			

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CN 2007	Description	Base rate	Category	Comments
5208 32 96	– – – – Not exceeding 165 cm	8	A	
5208 32 99	– – – – Exceeding 165 cm	8	A	
5208 33 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5208 39 00	– – Other fabrics	8	A	
	– Of yarns of different colours			
5208 41 00	– – Plain weave, weighing not more than 100 g/m^2	8	A	
5208 42 00	– – Plain weave, weighing more than 100 g/m^2	8	A	
5208 43 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5208 49 00	– – Other fabrics	8	A	
	– Printed			
5208 51 00	– – Plain weave, weighing not more than 100 g/m^2	8	A	
5208 52 00	– – Plain weave, weighing more than 100 g/m^2	8	A	
5208 59	– – Other fabrics			
5208 59 10	– – – 3-thread or 4-thread twill, including cross twill	8	A	
5208 59 90	– – – Other	8	A	
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m^2			
	– Unbleached			
5209 11 00	– – Plain weave	8	A	
5209 12 00	– – 3-thread or 4-thread twill, including cross twill	8	A	

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CN 2007	Description	Base rate	Category	Comments
5209 19 00	– – Other fabrics	8	A	
	– Bleached			
5209 21 00	– – Plain weave	8	A	
5209 22 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5209 29 00	– – Other fabrics	8	A	
	– Dyed			
5209 31 00	– – Plain weave	8	A	
5209 32 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5209 39 00	– – Other fabrics	8	A	
	– Of yarns of different colours			
5209 41 00	– – Plain weave	8	A	
5209 42 00	– – Denim	8	A	
5209 43 00	– – Other fabrics of 3-thread or 4-thread twill, including cross twill	8	A	
5209 49 00	– – Other fabrics	8	A	
	– Printed			
5209 51 00	– – Plain weave	8	A	
5209 52 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5209 59 00	– – Other fabrics	8	A	
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2			
	– Unbleached			

▼B

CN 2007	Description	Base rate	Category	Comments
5210 11 00	– – Plain weave	8	A	
5210 19 00	– – Other fabrics	8	A	
	– Bleached			
5210 21 00	– – Plain weave	8	A	
5210 29 00	– – Other fabrics	8	A	
	– Dyed			
5210 31 00	– – Plain weave	8	A	
5210 32 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5210 39 00	– – Other fabrics	8	A	
	– Of yarns of different colours			
5210 41 00	– – Plain weave	8	A	
5210 49 00	– – Other fabrics	8	A	
	– Printed			
5210 51 00	– – Plain weave	8	A	
5210 59 00	– – Other fabrics	8	A	
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2			
	– Unbleached			
5211 11 00	– – Plain weave	8	A	
5211 12 00	– – 3-thread or 4-thread twill, including cross twill	8	A	

▼B

CN 2007	Description	Base rate	Category	Comments
5211 19 00	– – Other fabrics	8	A	
5211 20 00	– Bleached	8	A	
	– Dyed			
5211 31 00	– – Plain weave	8	A	
5211 32 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5211 39 00	– – Other fabrics	8	A	
	– Of yarns of different colours			
5211 41 00	– – Plain weave	8	A	
5211 42 00	– – Denim	8	A	
5211 43 00	– – Other fabrics of 3-thread or 4-thread twill, including cross twill	8	A	
5211 49	– – Other fabrics			
5211 49 10	– – – Jacquard fabrics	8	A	
5211 49 90	– – – Other	8	A	
	– Printed			
5211 51 00	– – Plain weave	8	A	
5211 52 00	– – 3-thread or 4-thread twill, including cross twill	8	A	
5211 59 00	– – Other fabrics	8	A	
5212	Other woven fabrics of cotton			
	– Weighing not more than 200 g/m^2			
5212 11	– – Unbleached			

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CN 2007	Description	Base rate	Category	Comments
5212 11 10	– – – Mixed mainly or solely with flax	8	A	
5212 11 90	– – – Otherwise mixed	8	A	
5212 12	– – Bleached			
5212 12 10	– – – Mixed mainly or solely with flax	8	A	
5212 12 90	– – – Otherwise mixed	8	A	
5212 13	– – Dyed			
5212 13 10	– – – Mixed mainly or solely with flax	8	A	
5212 13 90	– – – Otherwise mixed	8	A	
5212 14	– – Of yarns of different colours			
5212 14 10	– – – Mixed mainly or solely with flax	8	A	
5212 14 90	– – – Otherwise mixed	8	A	
5212 15	– – Printed			
5212 15 10	– – – Mixed mainly or solely with flax	8	A	
5212 15 90	– – – Otherwise mixed	8	A	
	– Weighing more than 200 g/m^2			
5212 21	– – Unbleached			
5212 21 10	– – – Mixed mainly or solely with flax	8	A	
5212 21 90	– – – Otherwise mixed	8	A	
5212 22	– – Bleached			
5212 22 10	– – – Mixed mainly or solely with flax	8	A	
5212 22 90	– – – Otherwise mixed	8	A	

▼B

CN 2007	Description	Base rate	Category	Comments
5212 23	– – Dyed			
5212 23 10	– – – Mixed mainly or solely with flax	8	A	
5212 23 90	– – – Otherwise mixed	8	A	
5212 24	– – Of yarns of different colours			
5212 24 10	– – – Mixed mainly or solely with flax	8	A	
5212 24 90	– – – Otherwise mixed	8	A	
5212 25	– – Printed			
5212 25 10	– – – Mixed mainly or solely with flax	8	A	
5212 25 90	– – – Otherwise mixed	8	A	
53	CHAPTER 53 - OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN			
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)			
5301 10 00	– Flax, raw or retted	Free	A	
	– Flax, broken, scutched, hackled or otherwise processed, but not spun			
5301 21 00	– – Broken or scutched	Free	A	
5301 29 00	– – Other	Free	A	
5301 30	– Flax tow and waste			
5301 30 10	– – Tow	Free	A	
5301 30 90	– – Flax waste	Free	A	
5302	True hemp (*Cannabis sativa* L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)			
5302 10 00	– True hemp, raw or retted	Free	A	

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CN 2007	Description	Base rate	Category	Comments
5302 90 00	– Other	Free	A	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)			
5303 10 00	– Jute and other textile bast fibres, raw or retted	Free	A	
5303 90 00	– Other	Free	A	
5305 00 00	Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	Free	A	
5306	Flax yarn			
5306 10	– Single			
	– – Not put up for retail sale			
5306 10 10	– – – Measuring 833.3 decitex or more (not exceeding 12 metric number)	4	A	
5306 10 30	– – – Measuring less than 833.3 decitex but not less than 277.8 decitex (exceeding 12 metric number but not exceeding 36 metric number)	4	A	
5306 10 50	– – – Measuring less than 277.8 decitex (exceeding 36 metric number)	3,8	A	
5306 10 90	– – Put up for retail sale	5	A	
5306 20	– Multiple (folded) or cabled			
5306 20 10	– – Not put up for retail sale	4	A	
5306 20 90	– – Put up for retail sale	5	A	
5307	Yarn of jute or of other textile bast fibres of heading 5303			

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CN 2007	Description	Base rate	Category	Comments
5307 10	– Single			
5307 10 10	– – Measuring 1 000 decitex or less (10 metric number or more)	Free	A	
5307 10 90	– – Measuring more than 1 000 decitex (less than 10 metric number)	Free	A	
5307 20 00	– Multiple (folded) or cabled	Free	A	
5308	Yarn of other vegetable textile fibres; paper yarn			
5308 10 00	– Coir yarn	Free	A	
5308 20	– True hemp yarn			
5308 20 10	– – Not put up for retail sale	3	A	
5308 20 90	– – Put up for retail sale	4,9	A	
5308 90	– Other			
	– – Ramie yarn			
5308 90 12	– – – Measuring 277.8 decitex or more (not exceeding 36 metric number)	4	A	
5308 90 19	– – – Measuring less than 277.8 decitex (exceeding 36 metric number)	3,8	A	
5308 90 50	– – Paper yarn	4	A	
5308 90 90	– – Other	3,8	A	
5309	Woven fabrics of flax			
	– Containing 85 % or more by weight of flax			
5309 11	– – Unbleached or bleached			
5309 11 10	– – – Unbleached	8	A	
5309 11 90	– – – Bleached	8	A	
5309 19 00	– – Other	8	A	
	– Containing less than 85 % by weight of flax			
5309 21	– – Unbleached or bleached			
5309 21 10	– – – Unbleached	8	A	
5309 21 90	– – – Bleached	8	A	
5309 29 00	– – Other	8	A	
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303			
5310 10	– Unbleached			
5310 10 10	– – Of a width not exceeding 150 cm	4	A	

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CN 2007	Description	Base rate	Category	Comments
5310 10 90	– – Of a width exceeding 150 cm	4	A	
5310 90 00	– Other	4	A	
5311 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn			
5311 00 10	– Of ramie	8	A	
5311 00 90	– Other	5,8	A	
54	CHAPTER 54 - MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS			
5401	Sewing thread of man-made filaments, whether or not put up for retail sale			
5401 10	– Of synthetic filaments			
	– – Not put up for retail sale			
	– – – Core yarn			
5401 10 12	– – – – Polyester filament surrounded by cotton fibres	4	A	
5401 10 14	– – – – Other	4	A	
	– – – Other			
5401 10 16	– – – – Textured yarn	4	A	
5401 10 18	– – – – Other	4	A	
5401 10 90	– – Put up for retail sale	5	A	
5401 20	– Of artificial filaments			
5401 20 10	– – Not put up for retail sale	4	A	
5401 20 90	– – Put up for retail sale	5	A	
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex			
	– High-tenacity yarn of nylon or other polyamides			
5402 11 00	– – Of aramids	4	A	
5402 19 00	– – Other	4	A	
5402 20 00	– High-tenacity yarn of polyesters	4	A	
	– Textured yarn			
5402 31 00	– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex	4	A	
5402 32 00	– – Of nylon or other polyamides, measuring per single yarn more than 50 tex	4	A	
5402 33 00	– – Of polyesters	4	A	
5402 34 00	– – Of polypropylene	4	A	
5402 39 00	– – Other	4	A	
	– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre			

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CN 2007	Description	Base rate	Category	Comments
5402 44 00	– – Elastomeric	4	A	
5402 45 00	– – Other, of nylon or other polyamides	4	A	
5402 46 00	– – Other, of polyesters, partially oriented	4	A	
5402 47 00	– – Other, of polyesters	4	A	
5402 48 00	– – Other, of polypropylene	4	A	
5402 49 00	– – Other	4	A	
	– Other yarn, single, with a twist exceeding 50 turns per metre			
5402 51 00	– – Of nylon or other polyamides	4	A	
5402 52 00	– – Of polyesters	4	A	
5402 59	– – Other			
5402 59 10	– – – Of polypropylene	4	A	
5402 59 90	– – – Other	4	A	
	– Other yarn, multiple (folded) or cabled			
5402 61 00	– – Of nylon or other polyamides	4	A	
5402 62 00	– – Of polyesters	4	A	
5402 69	– – Other			
5402 69 10	– – – Of polypropylene	4	A	
5402 69 90	– – – Other	4	A	
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex			
5403 10 00	– High-tenacity yarn of viscose rayon	4	A	
	– Other yarn, single			
5403 31 00	– – Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	4	A	
5403 32 00	– – Of viscose rayon, with a twist exceeding 120 turns per metre	4	A	
5403 33 00	– – Of cellulose acetate	4	A	
5403 39 00	– – Other	4	A	
	– Other yarn, multiple (folded) or cabled			
5403 41 00	– – Of viscose rayon	4	A	
5403 42 00	– – Of cellulose acetate	4	A	
5403 49 00	– – Other	4	A	

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CN 2007	Description	Base rate	Category	Comments
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of synthetic textile materials, of an apparent width not exceeding 5 mm			
	– Monofilament			
5404 11 00	– – Elastomeric	4	A	
5404 12 00	– – Other, of polypropylene	4	A	
5404 19 00	– – Other	4	A	
5404 90	– Other			
	– – Of polypropylene			
5404 90 11	– – – Decorative strip of the kind used for packaging	4	A	
5404 90 19	– – – Other	4	A	
5404 90 90	– – Other	4	A	
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm	3,8	A	
5406 00 00	Man-made filament yarn (other than sewing thread), put up for retail sale	5	A	
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404			
5407 10 00	– Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	8	A	
5407 20	– Woven fabrics obtained from strip or the like			
	– – Of polyethylene or polypropylene, of a width of			
5407 20 11	– – – Less than 3 m	8	A	
5407 20 19	– – – 3 m or more	8	A	
5407 20 90	– – Other	8	A	
5407 30 00	– Fabrics specified in note 9 to Section XI	8	A	
	– Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides			
5407 41 00	– – Unbleached or bleached	8	A	
5407 42 00	– – Dyed	8	A	
5407 43 00	– – Of yarns of different colours	8	A	
5407 44 00	– – Printed	8	A	
	– Other woven fabrics, containing 85 % or more by weight of textured polyester filaments			

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CN 2007	Description	Base rate	Category	Comments
5407 51 00	– – Unbleached or bleached	8	A	
5407 52 00	– – Dyed	8	A	
5407 53 00	– – Of yarns of different colours	8	A	
5407 54 00	– – Printed	8	A	
	– Other woven fabrics, containing 85 % or more by weight of polyester filaments			
5407 61	– – Containing 85 % or more by weight of non-textured polyester filaments			
5407 61 10	– – – Unbleached or bleached	8	A	
5407 61 30	– – – Dyed	8	A	
5407 61 50	– – – Of yarns of different colours	8	A	
5407 61 90	– – – Printed	8	A	
5407 69	– – Other			
5407 69 10	– – – Unbleached or bleached	8	A	
5407 69 90	– – – Other	8	A	
	– Other woven fabrics, containing 85 % or more by weight of synthetic filaments			
5407 71 00	– – Unbleached or bleached	8	A	
5407 72 00	– – Dyed	8	A	
5407 73 00	– – Of yarns of different colours	8	A	
5407 74 00	– – Printed	8	A	
	– Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton			
5407 81 00	– – Unbleached or bleached	8	A	
5407 82 00	– – Dyed	8	A	
5407 83 00	– – Of yarns of different colours	8	A	
5407 84 00	– – Printed	8	A	
	– Other woven fabrics			
5407 91 00	– – Unbleached or bleached	8	A	
5407 92 00	– – Dyed	8	A	
5407 93 00	– – Of yarns of different colours	8	A	
5407 94 00	– – Printed	8	A	
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405			

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CN 2007	Description	Base rate	Category	Comments
5408 10 00	– Woven fabrics obtained from high-tenacity yarn of viscose rayon	8	A	
	– Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like			
5408 21 00	– – Unbleached or bleached	8	A	
5408 22	– – Dyed			
5408 22 10	– – – Of a width exceeding 135 cm but not exceeding 155 cm, plain weave, twill weave, cross twill weave or satin weave	8	A	
5408 22 90	– – – Other	8	A	
5408 23	– – Of yarns of different colours			
5408 23 10	– – – Jacquard fabrics of a width of more than 115 cm but less than 140 cm, of a weight exceeding 250 g/m^2	8	A	
5408 23 90	– – – Other	8	A	
5408 24 00	– – Printed	8	A	
	– Other woven fabrics			
5408 31 00	– – Unbleached or bleached	8	A	
5408 32 00	– – Dyed	8	A	
5408 33 00	– – Of yarns of different colours	8	A	
5408 34 00	– – Printed	8	A	
55	CHAPTER 55 - MAN-MADE STAPLE FIBRES			
5501	Synthetic filament tow			
5501 10 00	– Of nylon or other polyamides	4	A	
5501 20 00	– Of polyesters	4	A	
5501 30 00	– Acrylic or modacrylic	4	A	
5501 40 00	– Of polypropylene	4	A	
5501 90 00	– Other	4	A	
5502 00	Artificial filament tow			
5502 00 10	– Of viscose rayon	4	A	
5502 00 40	– Of acetate	4	A	
5502 00 80	– Other	4	A	
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning			
	– Of nylon or other polyamides			

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CN 2007	Description	Base rate	Category	Comments
5503 11 00	– – Of aramids	4	A	
5503 19 00	– – Other	4	A	
5503 20 00	– Of polyesters	4	A	
5503 30 00	– Acrylic or modacrylic	4	A	
5503 40 00	– Of polypropylene	4	A	
5503 90	– Other			
5503 90 10	– – Chlorofibres	4	A	
5503 90 90	– – Other	4	A	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning			
5504 10 00	– Of viscose rayon	4	A	
5504 90 00	– Other	4	A	
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres			
5505 10	– Of synthetic fibres			
5505 10 10	– – Of nylon or other polyamides	4	A	
5505 10 30	– – Of polyesters	4	A	
5505 10 50	– – Acrylic or modacrylic	4	A	
5505 10 70	– – Of polypropylene	4	A	
5505 10 90	– – Other	4	A	
5505 20 00	– Of artificial fibres	4	A	
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning			
5506 10 00	– Of nylon or other polyamides	4	A	
5506 20 00	– Of polyesters	4	A	

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CN 2007	Description	Base rate	Category	Comments
5506 30 00	– Acrylic or modacrylic	4	A	
5506 90	– Other			
5506 90 10	– – Chlorofibres	4	A	
5506 90 90	– – Other	4	A	
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning	4	A	
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale			
5508 10	– Of synthetic staple fibres			
5508 10 10	– – Not put up for retail sale	4	A	
5508 10 90	– – Put up for retail sale	5	A	
5508 20	– Of artificial staple fibres			
5508 20 10	– – Not put up for retail sale	4	A	
5508 20 90	– – Put up for retail sale	5	A	
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale			
	– Containing 85 % or more by weight of staple fibres of nylon or other polyamides			
5509 11 00	– – Single yarn	4	A	
5509 12 00	– – Multiple (folded) or cabled yarn	4	A	
	– Containing 85 % or more by weight of polyester staple fibres			
5509 21 00	– – Single yarn	4	A	
5509 22 00	– – Multiple (folded) or cabled yarn	4	A	
	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres			

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CN 2007	Description	Base rate	Category	Comments
5509 31 00	– – Single yarn	4	A	
5509 32 00	– – Multiple (folded) or cabled yarn	4	A	
	– Other yarn, containing 85 % or more by weight of synthetic staple fibres			
5509 41 00	– – Single yarn	4	A	
5509 42 00	– – Multiple (folded) or cabled yarn	4	A	
	– Other yarn, of polyester staple fibres			
5509 51 00	– – Mixed mainly or solely with artificial staple fibres	4	A	
5509 52 00	– – Mixed mainly or solely with wool or fine animal hair	4	A	
5509 53 00	– – Mixed mainly or solely with cotton	4	A	
5509 59 00	– – Other	4	A	
	– Other yarn, of acrylic or modacrylic staple fibres			
5509 61 00	– – Mixed mainly or solely with wool or fine animal hair	4	A	
5509 62 00	– – Mixed mainly or solely with cotton	4	A	
5509 69 00	– – Other	4	A	
	– Other yarn			
5509 91 00	– – Mixed mainly or solely with wool or fine animal hair	4	A	
5509 92 00	– – Mixed mainly or solely with cotton	4	A	
5509 99 00	– – Other	4	A	
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale			
	– Containing 85 % or more by weight of artificial staple fibres			

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CN 2007	Description	Base rate	Category	Comments
5510 11 00	– – Single yarn	4	A	
5510 12 00	– – Multiple (folded) or cabled yarn	4	A	
5510 20 00	– Other yarn, mixed mainly or solely with wool or fine animal hair	4	A	
5510 30 00	– Other yarn, mixed mainly or solely with cotton	4	A	
5510 90 00	– Other yarn	4	A	
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale			
5511 10 00	– Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	A	
5511 20 00	– Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	A	
5511 30 00	– Of artificial staple fibres	5	A	
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres			
	– Containing 85 % or more by weight of polyester staple fibres			
5512 11 00	– – Unbleached or bleached	8	A	
5512 19	– – Other			
5512 19 10	– – – Printed	8	A	
5512 19 90	– – – Other	8	A	
	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres			
5512 21 00	– – Unbleached or bleached	8	A	
5512 29	– – Other			
5512 29 10	– – – Printed	8	A	
5512 29 90	– – – Other	8	A	
	– Other			
5512 91 00	– – Unbleached or bleached	8	A	
5512 99	– – Other			
5512 99 10	– – – Printed	8	A	
5512 99 90	– – – Other	8	A	
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2			
	– Unbleached or bleached			
5513 11	– – Of polyester staple fibres, plain weave			
5513 11 20	– – – Of a width of 165 cm or less	8	A	

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CN 2007	Description	Base rate	Category	Comments
5513 11 90	– – – Of a width of more than 165 cm	8	A	
5513 12 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5513 13 00	– – Other woven fabrics of polyester staple fibres	8	A	
5513 19 00	– – Other woven fabrics	8	A	
	– Dyed			
5513 21	– – Of polyester staple fibres, plain weave			
5513 21 10	– – – Of a width of 135 cm or less	8	A	
5513 21 30	– – – Of a width of more than 135 cm but not more than 165 cm	8	A	
5513 21 90	– – – Of a width of more than 165 cm	8	A	
5513 23	– – Other woven fabrics of polyester staple fibres			
5513 23 10	– – – 3-thread or 4-thread twill, including cross twill	8	A	
5513 23 90	– – – Other	8	A	
5513 29 00	– – Other woven fabrics	8	A	
	– Of yarns of different colours			
5513 31 00	– – Of polyester staple fibres, plain weave	8	A	
5513 39 00	– – Other woven fabrics	8	A	
	– Printed			
5513 41 00	– – Of polyester staple fibres, plain weave	8	A	
5513 49 00	– – Other woven fabrics	8	A	
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2			
	– Unbleached or bleached			
5514 11 00	– – Of polyester staple fibres, plain weave	8	A	
5514 12 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 19	– – Other woven fabrics			

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CN 2007	Description	Base rate	Category	Comments
5514 19 10	– – – Of polyester staple fibres	8	A	
5514 19 90	– – – Other	8	A	
	– Dyed			
5514 21 00	– – Of polyester staple fibres, plain weave	8	A	
5514 22 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 23 00	– – Other woven fabrics of polyester staple fibres	8	A	
5514 29 00	– – Other woven fabrics	8	A	
5514 30	– Of yarns of different colours			
5514 30 10	– – Of polyester staple fibres, plain weave	8	A	
5514 30 30	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 30 50	– – Other woven fabrics of polyester staple fibres	8	A	
5514 30 90	– – Other woven fabrics	8	A	
	– Printed			
5514 41 00	– – Of polyester staple fibres, plain weave	8	A	
5514 42 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 43 00	– – Other woven fabrics of polyester staple fibres	8	A	
5514 49 00	– – Other woven fabrics	8	A	
5515	Other woven fabrics of synthetic staple fibres			
	– Of polyester staple fibres			
5515 11	– – Mixed mainly or solely with viscose rayon staple fibres			
5515 11 10	– – – Unbleached or bleached	8	A	
5515 11 30	– – – Printed	8	A	
5515 11 90	– – – Other	8	A	

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CN 2007	Description	Base rate	Category	Comments
5515 12	– – Mixed mainly or solely with man-made filaments			
5515 12 10	– – – Unbleached or bleached	8	A	
5515 12 30	– – – Printed	8	A	
5515 12 90	– – – Other	8	A	
5515 13	– – Mixed mainly or solely with wool or fine animal hair			
	– – – Mixed mainly or solely with carded wool or fine animal hair (woollen)			
5515 13 11	– – – – Unbleached or bleached	8	A	
5515 13 19	– – – – Other	8	A	
	– – – Mixed mainly or solely with combed wool or fine animal hair (worsted)			
5515 13 91	– – – – Unbleached or bleached	8	A	
5515 13 99	– – – – Other	8	A	
5515 19	– – Other			
5515 19 10	– – – Unbleached or bleached	8	A	
5515 19 30	– – – Printed	8	A	
5515 19 90	– – – Other	8	A	
	– Of acrylic or modacrylic staple fibres			
5515 21	– – Mixed mainly or solely with man-made filaments			
5515 21 10	– – – Unbleached or bleached	8	A	
5515 21 30	– – – Printed	8	A	
5515 21 90	– – – Other	8	A	
5515 22	– – Mixed mainly or solely with wool or fine animal hair			
	– – – Mixed mainly or solely with carded wool or fine animal hair (woollen)			
5515 22 11	– – – – Unbleached or bleached	8	A	
5515 22 19	– – – – Other	8	A	
	– – – Mixed mainly or solely with combed wool or fine animal hair (worsted)			
5515 22 91	– – – – Unbleached or bleached	8	A	
5515 22 99	– – – – Other	8	A	
5515 29 00	– – Other	8	A	
	– Other woven fabrics			
5515 91	– – Mixed mainly or solely with man-made filaments			
5515 91 10	– – – Unbleached or bleached	8	A	

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CN 2007	Description	Base rate	Category	Comments
5515 91 30	– – – Printed	8	A	
5515 91 90	– – – Other	8	A	
5515 99	– – Other			
5515 99 20	– – – Unbleached or bleached	8	A	
5515 99 40	– – – Printed	8	A	
5515 99 80	– – – Other	8	A	
5516	Woven fabrics of artificial staple fibres			
	– Containing 85 % or more by weight of artificial staple fibres			
5516 11 00	– – Unbleached or bleached	8	A	
5516 12 00	– – Dyed	8	A	
5516 13 00	– – Of yarns of different colours	8	A	
5516 14 00	– – Printed	8	A	
	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments			
5516 21 00	– – Unbleached or bleached	8	A	
5516 22 00	– – Dyed	8	A	
5516 23	– – Of yarns of different colours			
5516 23 10	– – – Jacquard fabrics of a width of 140 cm or more (mattress tickings)	8	A	
5516 23 90	– – – Other	8	A	
5516 24 00	– – Printed	8	A	
	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair			
5516 31 00	– – Unbleached or bleached	8	A	
5516 32 00	– – Dyed	8	A	
5516 33 00	– – Of yarns of different colours	8	A	
5516 34 00	– – Printed	8	A	
	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton			
5516 41 00	– – Unbleached or bleached	8	A	
5516 42 00	– – Dyed	8	A	
5516 43 00	– – Of yarns of different colours	8	A	
5516 44 00	– – Printed	8	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
5516 91 00	– – Unbleached or bleached	8	A	
5516 92 00	– – Dyed	8	A	
5516 93 00	– – Of yarns of different colours	8	A	
5516 94 00	– – Printed	8	A	
56	CHAPTER 56 - WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF			
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps			
5601 10	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding			
5601 10 10	– – Of man-made fibres	5	A	
5601 10 90	– – Of other textile materials	3,8	A	
	– Wadding; other articles of wadding			
5601 21	– – Of cotton			
5601 21 10	– – – Absorbent	3,8	A	
5601 21 90	– – – Other	3,8	A	
5601 22	– – Of man-made fibres			
5601 22 10	– – – Rolls of a diameter not exceeding 8 mm	3,8	A	
	– – – Other			
5601 22 91	– – – – Of synthetic fibres	4	A	
5601 22 99	– – – – Of artificial fibres	4	A	
5601 29 00	– – Other	3,8	A	
5601 30 00	– Textile flock and dust and mill neps	3,2	A	
5602	Felt, whether or not impregnated, coated, covered or laminated			
5602 10	– Needleloom felt and stitch-bonded fibre fabrics			
	– – Not impregnated, coated, covered or laminated			
	– – – Needleloom felt			

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CN 2007	Description	Base rate	Category	Comments
5602 10 11	– – – – Of jute or other textile bast fibres of heading 5303	6,7	A	
5602 10 19	– – – – Of other textile materials	6,7	A	
	– – – Stitch-bonded fibre fabrics			
5602 10 31	– – – – Of wool or fine animal hair	6,7	A	
5602 10 35	– – – – Of coarse animal hair	6,7	A	
5602 10 39	– – – – Of other textile materials	6,7	A	
5602 10 90	– – Impregnated, coated, covered or laminated	6,7	A	
	– Other felt, not impregnated, coated, covered or laminated			
5602 21 00	– – Of wool or fine animal hair	6,7	A	
5602 29 00	– – Of other textile materials	6,7	A	
5602 90 00	– Other	6,7	A	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated			
	– Of man-made filaments			
5603 11	– – Weighing not more than 25 g/m^2			
5603 11 10	– – – Coated or covered	4,3	A	
5603 11 90	– – – Other	4,3	A	
5603 12	– – Weighing more than 25 g/m^2 but not more than 70 g/m^2			
5603 12 10	– – – Coated or covered	4,3	A	
5603 12 90	– – – Other	4,3	A	

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CN 2007	Description	Base rate	Category	Comments
5603 13	– – Weighing more than 70 g/m^2 but not more than 150 g/m^2			
5603 13 10	– – – Coated or covered	4,3	A	
5603 13 90	– – – Other	4,3	A	
5603 14	– – Weighing more than 150 g/m^2			
5603 14 10	– – – Coated or covered	4,3	A	
5603 14 90	– – – Other	4,3	A	
	– Other			
5603 91	– – Weighing not more than 25 g/m^2			
5603 91 10	– – – Coated or covered	4,3	A	
5603 91 90	– – – Other	4,3	A	
5603 92	– – Weighing more than 25 g/m^2 but not more than 70 g/m^2			
5603 92 10	– – – Coated or covered	4,3	A	
5603 92 90	– – – Other	4,3	A	
5603 93	– – Weighing more than 70 g/m^2 but not more than 150 g/m^2			
5603 93 10	– – – Coated or covered	4,3	A	
5603 93 90	– – – Other	4,3	A	
5603 94	– – Weighing more than 150 g/m^2			
5603 94 10	– – – Coated or covered	4,3	A	
5603 94 90	– – – Other	4,3	A	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics			
5604 10 00	– Rubber thread and cord, textile covered	4	A	

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CN 2007	Description	Base rate	Category	Comments
5604 90	– Other			
5604 90 10	– – High-tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	4	A	
5604 90 90	– – Other	4	A	
5605 00 00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	4	A	
5606 00	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn			
5606 00 10	– Loop wale-yarn	8	A	
	– Other			
5606 00 91	– – Gimped yarn	5,3	A	
5606 00 99	– – Other	5,3	A	
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics			
	– Of sisal or other textile fibres of the genus *Agave*			
5607 21 00	– – Binder or baler twine	12	A	
5607 29	– – Other			
5607 29 10	– – – Measuring more than 100 000 decitex (10 g/m)	12	A	
5607 29 90	– – – Measuring 100 000 decitex (10 g/m) or less	12	A	
	– Of polyethylene or polypropylene			
5607 41 00	– – Binder or baler twine	8	A	
5607 49	– – Other			
	– – – Measuring more than 50 000 decitex (5 g/m)			

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CN 2007	Description	Base rate	Category	Comments
5607 49 11	– – – – Plaited or braided	8	A	
5607 49 19	– – – – Other	8	A	
5607 49 90	– – – Measuring 50 000 decitex (5 g/m) or less	8	A	
5607 50	– Of other synthetic fibres			
	– – Of nylon or other polyamides or of polyesters			
	– – – Measuring more than 50 000 decitex (5 g/m)			
5607 50 11	– – – – Plaited or braided	8	A	
5607 50 19	– – – – Other	8	A	
5607 50 30	– – – Measuring 50 000 decitex (5 g/m) or less	8	A	
5607 50 90	– – Of other synthetic fibres	8	A	
5607 90	– Other			
5607 90 20	– – Of abaca (Manila hemp or *Musa textilis Nee*) or other hard (leaf) fibres; of jute or other textile bast fibres of heading 5303	6	A	
5607 90 90	– – Other	8	A	
5608	Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials			
	– Of man-made textile materials			
5608 11	– – Made-up fishing nets			
	– – – Of nylon or other polyamides			
5608 11 11	– – – – Of twine, cordage, rope or cables	8	A	
5608 11 19	– – – – Of yarn	8	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
5608 11 91	– – – – Of twine, cordage, rope or cables	8	A	
5608 11 99	– – – – Of yarn	8	A	
5608 19	– – Other			
	– – – Made up nets			
	– – – – Of nylon or other polyamides			
5608 19 11	– – – – – Of twine, cordage, rope or cables	8	A	
5608 19 19	– – – – – Other	8	A	
5608 19 30	– – – – Other	8	A	
5608 19 90	– – – Other	8	A	
5608 90 00	– Other	8	A	
5609 00 00	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	5,8	A	
57	CHAPTER 57 - CARPETS AND OTHER TEXTILE FLOOR COVERINGS			
5701	Carpets and other textile floor coverings, knotted, whether or not made-up			
5701 10	– Of wool or fine animal hair			
5701 10 10	– – Containing a total of more than 10 % by weight of silk or of waste silk other than noil	8	A	
5701 10 90	– – Other	8 MAX 2,8 EUR/m^2	A	
5701 90	– Of other textile materials			
5701 90 10	– – Of silk, of waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads	8	A	
5701 90 90	– – Of other textile materials	3,5	A	

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CN 2007	Description	Base rate	Category	Comments
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made-up, including 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs			
5702 10 00	– 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs	3	A	
5702 20 00	– Floor coverings of coconut fibres (coir)	4	A	
	– Other, of pile construction, not made-up			
5702 31	– – Of wool or fine animal hair			
5702 31 10	– – – Axminster carpets	8	A	
5702 31 80	– – – Other	8	A	
5702 32	– – Of man-made textile materials			
5702 32 10	– – – Axminster carpets	8	A	
5702 32 90	– – – Other	8	A	
5702 39 00	– – Of other textile materials	8	A	
	– Other, of pile construction, made-up			
5702 41	– – Of wool or fine animal hair			
5702 41 10	– – – Axminster carpets	8	A	
5702 41 90	– – – Other	8	A	
5702 42	– – Of man-made textile materials			
5702 42 10	– – – Axminster carpets	8	A	
5702 42 90	– – – Other	8	A	
5702 49 00	– – Of other textile materials	8	A	
5702 50	– Other, not of pile construction, not made-up			
5702 50 10	– – Of wool or fine animal hair	8	A	
	– – Of man-made textile materials			

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CN 2007	Description	Base rate	Category	Comments
5702 50 31	– – – Of polypropylene	8	A	
5702 50 39	– – – Other	8	A	
5702 50 90	– – Of other textile materials	8	A	
	– Other, not of pile construction, made-up			
5702 91 00	– – Of wool or fine animal hair	8	A	
5702 92	– – Of man-made textile materials			
5702 92 10	– – – Of polypropylene	8	A	
5702 92 90	– – – Other	8	A	
5702 99 00	– – Of other textile materials	8	A	
5703	Carpets and other textile floor coverings, tufted, whether or not made-up			
5703 10 00	– Of wool or fine animal hair	8	A	
5703 20	– Of nylon or other polyamides			
	– – Printed tufted			
5703 20 11	– – – Tiles, having a maximum surface area of 0,3 m^2	8	A	
5703 20 19	– – – Other	8	A	
	– – Other			
5703 20 91	– – – Tiles, having a maximum surface area of 0,3 m^2	8	A	
5703 20 99	– – – Other	8	A	
5703 30	– Of other man-made textile materials			
	– – Of polypropylene			
5703 30 11	– – – Tiles, having a maximum surface area of 0,3 m^2	8	A	
5703 30 19	– – – Other	8	A	
	– – Other			
5703 30 81	– – – Tiles, having a maximum surface area of 0,3 m^2	8	A	

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CN 2007	Description	Base rate	Category	Comments
5703 30 89	– – – Other	8	A	
5703 90	– Of other textile materials			
5703 90 10	– – Tiles, having a maximum surface area of 0,3 m^2	8	A	
5703 90 90	– – Other	8	A	
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made-up			
5704 10 00	– Tiles, having a maximum surface area of 0,3 m^2	6,7	A	
5704 90 00	– Other	6,7	A	
5705 00	Other carpets and other textile floor coverings, whether or not made-up			
5705 00 10	– Of wool or fine animal hair	8	A	
5705 00 30	– Of man-made textile materials	8	A	
5705 00 90	– Of other textile materials	8	A	
58	CHAPTER 58 - SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY			
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806			
5801 10 00	– Of wool or fine animal hair	8	A	
	– Of cotton			
5801 21 00	– – Uncut weft pile fabrics	8	A	
5801 22 00	– – Cut corduroy	8	A	
5801 23 00	– – Other weft pile fabrics	8	A	
5801 24 00	– – Warp pile fabrics, épinglé (uncut)	8	A	
5801 25 00	– – Warp pile fabrics, cut	8	A	
5801 26 00	– – Chenille fabrics	8	A	
	– Of man-made fibres			

▼B

CN 2007	Description	Base rate	Category	Comments
5801 31 00	– – Uncut weft pile fabrics	8	A	
5801 32 00	– – Cut corduroy	8	A	
5801 33 00	– – Other weft pile fabrics	8	A	
5801 34 00	– – Warp pile fabrics, épinglé (uncut)	8	A	
5801 35 00	– – Warp pile fabrics, cut	8	A	
5801 36 00	– – Chenille fabrics	8	A	
5801 90	– Of other textile materials			
5801 90 10	– – Of flax	8	A	
5801 90 90	– – Other	8	A	
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703			
	– Terry towelling and similar woven terry fabrics, of cotton			
5802 11 00	– – Unbleached	8	A	
5802 19 00	– – Other	8	A	
5802 20 00	– Terry towelling and similar woven terry fabrics, of other textile materials	8	A	
5802 30 00	– Tufted textile fabrics	8	A	
5803 00	Gauze, other than narrow fabrics of heading 5806			
5803 00 10	– Of cotton	5,8	A	
5803 00 30	– Of silk or silk waste	7,2	A	
5803 00 90	– Other	8	A	
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006			

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CN 2007	Description	Base rate	Category	Comments
5804 10	– Tulles and other net fabrics			
	– – Plain			
5804 10 11	– – – Knotted net fabrics	6,5	A	
5804 10 19	– – – Other	6,5	A	
5804 10 90	– – Other	8	A	
	– Mechanically made lace			
5804 21	– – Of man-made fibres			
5804 21 10	– – – Made on mechanical bobbin machines	8	A	
5804 21 90	– – – Other	8	A	
5804 29	– – Of other textile materials			
5804 29 10	– – – Made on mechanical bobbin machines	8	A	
5804 29 90	– – – Other	8	A	
5804 30 00	– Handmade lace	8	A	
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made-up	5,6	A	
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)			
5806 10 00	– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	6,3	A	
5806 20 00	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	7,5	A	
	– Other woven fabrics			
5806 31 00	– – Of cotton	7,5	A	

▼B

CN 2007	Description	Base rate	Category	Comments
5806 32	– – Of man-made fibres			
5806 32 10	– – – With real selvedges	7,5	A	
5806 32 90	– – – Other	7,5	A	
5806 39 00	– – Of other textile materials	7,5	A	
5806 40 00	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	6,2	A	
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered			
5807 10	– Woven			
5807 10 10	– – With woven inscription	6,2	A	
5807 10 90	– – Other	6,2	A	
5807 90	– Other			
5807 90 10	– – Of felt or nonwovens	6,3	A	
5807 90 90	– – Other	8	A	
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles			
5808 10 00	– Braids, in the piece	5	A	
5808 90 00	– Other	5,3	A	
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	5,6	A	
5810	Embroidery in the piece, in strips or in motifs			
5810 10	– Embroidery without visible ground			
5810 10 10	– – Of a value exceeding EUR 35/kg (net weight)	5,8	A	
5810 10 90	– – Other	8	A	
	– Other embroidery			
5810 91	– – Of cotton			
5810 91 10	– – – Of a value exceeding EUR 17,50/kg (net weight)	5,8	A	
5810 91 90	– – – Other	7,2	A	

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CN 2007	Description	Base rate	Category	Comments
5810 92	– – Of man-made fibres			
5810 92 10	– – – Of a value exceeding EUR 17,50/kg (net weight)	5,8	A	
5810 92 90	– – – Other	7,2	A	
5810 99	– – Of other textile materials			
5810 99 10	– – – Of a value exceeding EUR 17,50/kg (net weight)	5,8	A	
5810 99 90	– – – Other	7,2	A	
5811 00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	8	A	
59	CHAPTER 59 - IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE			
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations			
5901 10 00	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	6,5	A	
5901 90 00	– Other	6,5	A	
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon			
5902 10	– Of nylon or other polyamides			
5902 10 10	– – Impregnated with rubber	5,6	A	
5902 10 90	– – Other	8	A	
5902 20	– Of polyesters			
5902 20 10	– – Impregnated with rubber	5,6	A	
5902 20 90	– – Other	8	A	
5902 90	– Other			

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CN 2007	Description	Base rate	Category	Comments
5902 90 10	– – Impregnated with rubber	5,6	A	
5902 90 90	– – Other	8	A	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902			
5903 10	– With poly (vinyl chloride)			
5903 10 10	– – Impregnated	8	A	
5903 10 90	– – Coated, covered or laminated	8	A	
5903 20	– With polyurethane			
5903 20 10	– – Impregnated	8	A	
5903 20 90	– – Coated, covered or laminated	8	A	
5903 90	– Other			
5903 90 10	– – Impregnated	8	A	
	– – Coated, covered or laminated			
5903 90 91	– – – With cellulose derivatives or other plastics, with the fabric forming the right side	8	A	
5903 90 99	– – – Other	8	A	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape			
5904 10 00	– Linoleum	5,3	A	
5904 90 00	– Other	5,3	A	
5905 00	Textile wallcoverings			
5905 00 10	– Consisting of parallel yarns, fixed on a backing of any material	5,8	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
5905 00 30	– – Of flax	8	A	
5905 00 50	– – Of jute	4	A	
5905 00 70	– – Of man-made fibres	8	A	
5905 00 90	– – Other	6	A	
5906	Rubberised textile fabrics, other than those of heading 5902			
5906 10 00	– Adhesive tape of a width not exceeding 20 cm	4,6	A	
	– Other			
5906 91 00	– – Knitted or crocheted	6,5	A	
5906 99	– – Other			
5906 99 10	– – – Fabrics mentioned in note 4(c) to this chapter	8	A	
5906 99 90	– – – Other	5,6	A	
5907 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like			
5907 00 10	– Oilcloth and other textile fabrics coated with preparations with a basis of drying oil	4,9	A	
5907 00 90	– Other	4,9	A	
5908 00 00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	5,6	A	
5909 00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials			
5909 00 10	– Of synthetic fibres	6,5	A	
5909 00 90	– Of other textile materials	6,5	A	
5910 00 00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5,1	A	
5911	Textile products and articles, for technical uses, specified in note 7 to this chapter			

▼B

CN 2007	Description	Base rate	Category	Comments
5911 10 00	– Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5,3	A	
5911 20 00	– Bolting cloth, whether or not made up	4,6	A	
	– Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)			
5911 31	– – Weighing less than 650 g/m^2			
	– – – Of silk or man-made fibres			
5911 31 11	– – – – Woven fabrics, felted or not, of synthetic fibres, of a kind used in papermaking machines	5,8	A	
5911 31 19	– – – – Other	5,8	A	
5911 31 90	– – – Of other textile materials	4,4	A	
5911 32	– – Weighing 650 g/m^2 or more			
5911 32 10	– – – Of silk or man-made fibres	5,8	A	
5911 32 90	– – – Of other textile materials	4,4	A	
5911 40 00	– Straining cloth of a kind used in oil-presses or the like, including that of human hair	6	A	
5911 90	– Other			
5911 90 10	– – Of felt	6	A	
5911 90 90	– – Other	6	A	
60	CHAPTER 60 - KNITTED OR CROCHETED FABRICS			
6001	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted			

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CN 2007	Description	Base rate	Category	Comments
6001 10 00	– 'Long pile' fabrics	8	A	
	– Looped pile fabrics			
6001 21 00	– – Of cotton	8	A	
6001 22 00	– – Of man-made fibres	8	A	
6001 29 00	– – Of other textile materials	8	A	
	– Other			
6001 91 00	– – Of cotton	8	A	
6001 92 00	– – Of man-made fibres	8	A	
6001 99 00	– – Of other textile materials	8	A	
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001			
6002 40 00	– Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	A	
6002 90 00	– Other	6,5	A	
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002			
6003 10 00	– Of wool or fine animal hair	8	A	
6003 20 00	– Of cotton	8	A	
6003 30	– Of synthetic fibres			
6003 30 10	– – Raschel lace	8	A	
6003 30 90	– – Other	8	A	
6003 40 00	– Of artificial fibres	8	A	
6003 90 00	– Other	8	A	

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CN 2007	Description	Base rate	Category	Comments
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001			
6004 10 00	– Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	A	
6004 90 00	– Other	6,5	A	
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004			
	– Of cotton			
6005 21 00	– – Unbleached or bleached	8	A	
6005 22 00	– – Dyed	8	A	
6005 23 00	– – Of yarns of different colours	8	A	
6005 24 00	– – Printed	8	A	
	– Of synthetic fibres			
6005 31	– – Unbleached or bleached			
6005 31 10	– – – For curtains, including net curtain fabric	8	A	
6005 31 50	– – – Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 31 90	– – – Other	8	A	
6005 32	– – Dyed			
6005 32 10	– – – For curtains, including net curtain fabric	8	A	
6005 32 50	– – – Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 32 90	– – – Other	8	A	
6005 33	– – Of yarns of different colours			
6005 33 10	– – – For curtains, including net curtain fabric	8	A	
6005 33 50	– – – Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 33 90	– – – Other	8	A	

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CN 2007	Description	Base rate	Category	Comments
6005 34	– – Printed			
6005 34 10	– – – For curtains, including net curtain fabric	8	A	
6005 34 50	– – – Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 34 90	– – – Other	8	A	
	– Of artificial fibres			
6005 41 00	– – Unbleached or bleached	8	A	
6005 42 00	– – Dyed	8	A	
6005 43 00	– – Of yarns of different colours	8	A	
6005 44 00	– – Printed	8	A	
6005 90	– Other			
6005 90 10	– – Of wool or fine animal hair	8	A	
6005 90 90	– – Other	8	A	
6006	Other knitted or crocheted fabrics			
6006 10 00	– Of wool or fine animal hair	8	A	
	– Of cotton			
6006 21 00	– – Unbleached or bleached	8	A	
6006 22 00	– – Dyed	8	A	
6006 23 00	– – Of yarns of different colours	8	A	
6006 24 00	– – Printed	8	A	
	– Of synthetic fibres			

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CN 2007	Description	Base rate	Category	Comments
6006 31	– – Unbleached or bleached			
6006 31 10	– – – For curtains, including net curtain fabric	8	A	
6006 31 90	– – – Other	8	A	
6006 32	– – Dyed			
6006 32 10	– – – For curtains, including net curtain fabric	8	A	
6006 32 90	– – – Other	8	A	
6006 33	– – Of yarns of different colours			
6006 33 10	– – – For curtains, including net curtain fabric	8	A	
6006 33 90	– – – Other	8	A	
6006 34	– – Printed			
6006 34 10	– – – For curtains, including net curtain fabric	8	A	
6006 34 90	– – – Other	8	A	
	– Of artificial fibres			
6006 41 00	– – Unbleached or bleached	8	A	
6006 42 00	– – Dyed	8	A	
6006 43 00	– – Of yarns of different colours	8	A	
6006 44 00	– – Printed	8	A	
6006 90 00	– Other	8	A	
61	CHAPTER 61 - ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED			
6101	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103			
6101 20	– Of cotton			

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CN 2007	Description	Base rate	Category	Comments
6101 20 10	– – Overcoats, car coats, capes, cloaks and similar articles	12	A	
6101 20 90	– – Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6101 30	– Of man-made fibres			
6101 30 10	– – Overcoats, car coats, capes, cloaks and similar articles	12	A	
6101 30 90	– – Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6101 90	– Of other textile materials			
6101 90 20	– – Overcoats, car coats, capes, cloaks and similar articles	12	A	
6101 90 80	– – Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6102	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104			
6102 10	– Of wool or fine animal hair			
6102 10 10	– – Overcoats, car coats, capes, cloaks and similar articles	12	A	
6102 10 90	– – Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6102 20	– Of cotton			
6102 20 10	– – Overcoats, car coats, capes, cloaks and similar articles	12	A	
6102 20 90	– – Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6102 30	– Of man-made fibres			
6102 30 10	– – Overcoats, car coats, capes, cloaks and similar articles	12	A	
6102 30 90	– – Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6102 90	– Of other textile materials			
6102 90 10	– – Overcoats, car coats, capes, cloaks and similar articles	12	A	
6102 90 90	– – Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted			

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CN 2007	Description	Base rate	Category	Comments
6103 10 00	– Suits	12	A	
	– Ensembles			
6103 22 00	– – Of cotton	12	A	
6103 23 00	– – Of synthetic fibres	12	A	
6103 29 00	– – Of other textile materials	12	A	
	– Jackets and blazers			
6103 31 00	– – Of wool or fine animal hair	12	A	
6103 32 00	– – Of cotton	12	A	
6103 33 00	– – Of synthetic fibres	12	A	
6103 39 00	– – Of other textile materials	12	A	
	– Trousers, bib and brace overalls, breeches and shorts			
6103 41 00	– – Of wool or fine animal hair	12	A	
6103 42 00	– – Of cotton	12	A	
6103 43 00	– – Of synthetic fibres	12	A	
6103 49 00	– – Of other textile materials	12	A	
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted			
	– Suits			
6104 13 00	– – Of synthetic fibres	12	A	
6104 19 00	– – Of other textile materials	12	A	
	– Ensembles			
6104 22 00	– – Of cotton	12	A	
6104 23 00	– – Of synthetic fibres	12	A	
6104 29 00	– – Of other textile materials	12	A	
	– Jackets and blazers			
6104 31 00	– – Of wool or fine animal hair	12	A	
6104 32 00	– – Of cotton	12	A	
6104 33 00	– – Of synthetic fibres	12	A	
6104 39 00	– – Of other textile materials	12	A	
	– Dresses			
6104 41 00	– – Of wool or fine animal hair	12	A	
6104 42 00	– – Of cotton	12	A	

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CN 2007	Description	Base rate	Category	Comments
6104 43 00	– – Of synthetic fibres	12	A	
6104 44 00	– – Of artificial fibres	12	A	
6104 49 00	– – Of other textile materials	12	A	
	– Skirts and divided skirts			
6104 51 00	– – Of wool or fine animal hair	12	A	
6104 52 00	– – Of cotton	12	A	
6104 53 00	– – Of synthetic fibres	12	A	
6104 59 00	– – Of other textile materials	12	A	
	– Trousers, bib and brace overalls, breeches and shorts			
6104 61 00	– – Of wool or fine animal hair	12	A	
6104 62 00	– – Of cotton	12	A	
6104 63 00	– – Of synthetic fibres	12	A	
6104 69 00	– – Of other textile materials	12	A	
6105	Men's or boys' shirts, knitted or crocheted			
6105 10 00	– Of cotton	12	A	
6105 20	– Of man-made fibres			
6105 20 10	– – Of synthetic fibres	12	A	
6105 20 90	– – Of artificial fibres	12	A	
6105 90	– Of other textile materials			
6105 90 10	– – Of wool or fine animal hair	12	A	
6105 90 90	– – Other	12	A	
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted			
6106 10 00	– Of cotton	12	A	
6106 20 00	– Of man-made fibres	12	A	
6106 90	– Of other textile materials			
6106 90 10	– – Of wool or fine animal hair	12	A	
6106 90 30	– – Of silk or silk waste	12	A	
6106 90 50	– – Of flax or of ramie	12	A	
6106 90 90	– – Other	12	A	

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CN 2007	Description	Base rate	Category	Comments
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted			
	– Underpants and briefs			
6107 11 00	– – Of cotton	12	A	
6107 12 00	– – Of man-made fibres	12	A	
6107 19 00	– – Of other textile materials	12	A	
	– Nightshirts and pyjamas			
6107 21 00	– – Of cotton	12	A	
6107 22 00	– – Of man-made fibres	12	A	
6107 29 00	– – Of other textile materials	12	A	
	– Other			
6107 91 00	– – Of cotton	12	A	
6107 99 00	– – Of other textile materials	12	A	
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted			
	– Slips and petticoats			
6108 11 00	– – Of man-made fibres	12	A	
6108 19 00	– – Of other textile materials	12	A	
	– Briefs and panties			
6108 21 00	– – Of cotton	12	A	
6108 22 00	– – Of man-made fibres	12	A	

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CN 2007	Description	Base rate	Category	Comments
6108 29 00	– – Of other textile materials	12	A	
	– Nightdresses and pyjamas			
6108 31 00	– – Of cotton	12	A	
6108 32 00	– – Of man-made fibres	12	A	
6108 39 00	– – Of other textile materials	12	A	
	– Other			
6108 91 00	– – Of cotton	12	A	
6108 92 00	– – Of man-made fibres	12	A	
6108 99 00	– – Of other textile materials	12	A	
6109	T-shirts, singlets and other vests, knitted or crocheted			
6109 10 00	– Of cotton	12	A	
6109 90	– Of other textile materials			
6109 90 10	– – Of wool or fine animal hair	12	A	
6109 90 30	– – Of man-made fibres	12	A	
6109 90 90	– – Other	12	A	
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted			
	– Of wool or fine animal hair			
6110 11	– – Of wool			
6110 11 10	– – – Jerseys and pullovers, containing at least 50 % by weight of wool and weighing 600 g or more per article	10,5	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
6110 11 30	– – – – Men's or boys'	12	A	
6110 11 90	– – – – Women's or girls'	12	A	
6110 12	– – Of Kashmir (cashmere) goats			
6110 12 10	– – – Men's or boys'	12	A	
6110 12 90	– – – Women's or girls'	12	A	
6110 19	– – Other			
6110 19 10	– – – Men's or boys'	12	A	
6110 19 90	– – – Women's or girls'	12	A	
6110 20	– Of cotton			
6110 20 10	– – Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	A	
	– – Other			
6110 20 91	– – – Men's or boys'	12	A	
6110 20 99	– – – Women's or girls'	12	A	
6110 30	– Of man-made fibres			
6110 30 10	– – Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	A	
	– – Other			
6110 30 91	– – – Men's or boys'	12	A	
6110 30 99	– – – Women's or girls'	12	A	
6110 90	– Of other textile materials			
6110 90 10	– – Of flax or ramie	12	A	
6110 90 90	– – Other	12	A	
6111	Babies' garments and clothing accessories, knitted or crocheted			

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CN 2007	Description	Base rate	Category	Comments
6111 20	– Of cotton			
6111 20 10	– – Gloves, mittens and mitts	8,9	A	
6111 20 90	– – Other	12	A	
6111 30	– Of synthetic fibres			
6111 30 10	– – Gloves, mittens and mitts	8,9	A	
6111 30 90	– – Other	12	A	
6111 90	– Of other textile materials			
	– – Of wool or fine animal hair			
6111 90 11	– – – Gloves, mittens and mitts	8,9	A	
6111 90 19	– – – Other	12	A	
6111 90 90	– – Other	12	A	
6112	Tracksuits, ski suits and swimwear, knitted or crocheted			
	– Tracksuits			
6112 11 00	– – Of cotton	12	A	
6112 12 00	– – Of synthetic fibres	12	A	
6112 19 00	– – Of other textile materials	12	A	
6112 20 00	– Ski suits	12	A	
	– Men's or boys' swimwear			
6112 31	– – Of synthetic fibres			
6112 31 10	– – – Containing by weight 5 % or more of rubber thread	8	A	
6112 31 90	– – – Other	12	A	

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CN 2007	Description	Base rate	Category	Comments
6112 39	– – Of other textile materials			
6112 39 10	– – – Containing by weight 5 % or more of rubber thread	8	A	
6112 39 90	– – – Other	12	A	
	– Women's or girls' swimwear			
6112 41	– – Of synthetic fibres			
6112 41 10	– – – Containing by weight 5 % or more of rubber thread	8	A	
6112 41 90	– – – Other	12	A	
6112 49	– – Of other textile materials			
6112 49 10	– – – Containing by weight 5 % or more of rubber thread	8	A	
6112 49 90	– – – Other	12	A	
6113 00	Garments, made-up of knitted or crocheted fabrics of heading 5903, 5906, or 5907			
6113 00 10	– Of knitted or crocheted fabrics of heading 5906	8	A	
6113 00 90	– Other	12	A	
6114	Other garments, knitted or crocheted			
6114 20 00	– Of cotton	12	A	
6114 30 00	– Of man-made fibres	12	A	
6114 90 00	– Of other textile materials	12	A	
6115	Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted			
6115 10	– Graduated compression hosiery (for example, stockings for varicose veins)			
6115 10 10	– – Stockings for varicose veins of synthetic fibres	8	A	
6115 10 90	– – Other	12	A	
	– Other pantyhose and tights			

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CN 2007	Description	Base rate	Category	Comments
6115 21 00	– – Of synthetic fibres, measuring per single yarn less than 67 decitex	12	A	
6115 22 00	– – Of synthetic fibres, measuring per single yarn 67 decitex or more	12	A	
6115 29 00	– – Of other textile materials	12	A	
6115 30	– Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex			
	– – Of synthetic fibres			
6115 30 11	– – – Knee-length stockings	12	A	
6115 30 19	– – – Other	12	A	
6115 30 90	– – Of other textile materials	12	A	
	– Other			
6115 94 00	– – Of wool or fine animal hair	12	A	
6115 95 00	– – Of cotton	12	A	
6115 96	– – Of synthetic fibres			
6115 96 10	– – – Knee-length stockings	12	A	
	– – – Other			
6115 96 91	– – – – Women's stockings	12	A	
6115 96 99	– – – – Other	12	A	
6115 99 00	– – Of other textile materials	12	A	
6116	Gloves, mittens and mitts, knitted or crocheted			
6116 10	– Impregnated, coated or covered with plastics or rubber			
6116 10 20	– – Gloves impregnated, coated or covered with rubber	8	A	
6116 10 80	– – Other	8,9	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
6116 91 00	– – Of wool or fine animal hair	8,9	A	
6116 92 00	– – Of cotton	8,9	A	
6116 93 00	– – Of synthetic fibres	8,9	A	
6116 99 00	– – Of other textile materials	8,9	A	
6117	Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories			
6117 10 00	– Shawls, scarves, mufflers, mantillas, veils and the like	12	A	
6117 80	– Other accessories			
6117 80 10	– – Knitted or crocheted, elasticated or rubberised	8	A	
6117 80 80	– – Other	12	A	
6117 90 00	– Parts	12	A	
62	CHAPTER 62 - ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED			
6201	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6203			
	– Overcoats, raincoats, car coats, capes, cloaks and similar articles			
6201 11 00	– – Of wool or fine animal hair	12	A	
6201 12	– – Of cotton			
6201 12 10	– – – Of a weight, per garment, not exceeding 1 kg	12	A	
6201 12 90	– – – Of a weight, per garment, exceeding 1 kg	12	A	
6201 13	– – Of man-made fibres			
6201 13 10	– – – Of a weight, per garment, not exceeding 1 kg	12	A	
6201 13 90	– – – Of a weight, per garment, exceeding 1 kg	12	A	

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CN 2007	Description	Base rate	Category	Comments
6201 19 00	– – Of other textile materials	12	A	
	– Other			
6201 91 00	– – Of wool or fine animal hair	12	A	
6201 92 00	– – Of cotton	12	A	
6201 93 00	– – Of man-made fibres	12	A	
6201 99 00	– – Of other textile materials	12	A	
6202	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6204			
	– Overcoats, raincoats, car coats, capes, cloaks and similar articles			
6202 11 00	– – Of wool or fine animal hair	12	A	
6202 12	– – Of cotton			
6202 12 10	– – – Of a weight, per garment, not exceeding 1 kg	12	A	
6202 12 90	– – – Of a weight, per garment, exceeding 1 kg	12	A	
6202 13	– – Of man-made fibres			
6202 13 10	– – – Of a weight, per garment, not exceeding 1 kg	12	A	
6202 13 90	– – – Of a weight, per garment, exceeding 1 kg	12	A	
6202 19 00	– – Of other textile materials	12	A	
	– Other			
6202 91 00	– – Of wool or fine animal hair	12	A	
6202 92 00	– – Of cotton	12	A	
6202 93 00	– – Of man-made fibres	12	A	
6202 99 00	– – Of other textile materials	12	A	

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CN 2007	Description	Base rate	Category	Comments
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)			
	– Suits			
6203 11 00	– – Of wool or fine animal hair	12	A	
6203 12 00	– – Of synthetic fibres	12	A	
6203 19	– – Of other textile materials			
6203 19 10	– – – Of cotton	12	A	
6203 19 30	– – – Of artificial fibres	12	A	
6203 19 90	– – – Other	12	A	
	– Ensembles			
6203 22	– – Of cotton			
6203 22 10	– – – Industrial and occupational	12	A	
6203 22 80	– – – Other	12	A	
6203 23	– – Of synthetic fibres			
6203 23 10	– – – Industrial and occupational	12	A	
6203 23 80	– – – Other	12	A	
6203 29	– – Of other textile materials			
	– – – Of artificial fibres			
6203 29 11	– – – – Industrial and occupational	12	A	
6203 29 18	– – – – Other	12	A	
6203 29 30	– – – Of wool or fine animal hair	12	A	

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CN 2007	Description	Base rate	Category	Comments
6203 29 90	– – – Other	12	A	
	– Jackets and blazers			
6203 31 00	– – Of wool or fine animal hair	12	A	
6203 32	– – Of cotton			
6203 32 10	– – – Industrial and occupational	12	A	
6203 32 90	– – – Other	12	A	
6203 33	– – Of synthetic fibres			
6203 33 10	– – – Industrial and occupational	12	A	
6203 33 90	– – – Other	12	A	
6203 39	– – Of other textile materials			
	– – – Of artificial fibres			
6203 39 11	– – – – Industrial and occupational	12	A	
6203 39 19	– – – – Other	12	A	
6203 39 90	– – – Other	12	A	
	– Trousers, bib and brace overalls, breeches and shorts			
6203 41	– – Of wool or fine animal hair			
6203 41 10	– – – Trousers and breeches	12	A	
6203 41 30	– – – Bib and brace overalls	12	A	
6203 41 90	– – – Other	12	A	
6203 42	– – Of cotton			
	– – – Trousers and breeches			

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CN 2007	Description	Base rate	Category	Comments
6203 42 11	– – – – Industrial and occupational	12	A	
	– – – – Other			
6203 42 31	– – – – – Of denim	12	A	
6203 42 33	– – – – – Of cut corduroy	12	A	
6203 42 35	– – – – – Other	12	A	
	– – – Bib and brace overalls			
6203 42 51	– – – – Industrial and occupational	12	A	
6203 42 59	– – – – Other	12	A	
6203 42 90	– – – Other	12	A	
6203 43	– – Of synthetic fibres			
	– – – Trousers and breeches			
6203 43 11	– – – – Industrial and occupational	12	A	
6203 43 19	– – – – Other	12	A	
	– – – Bib and brace overalls			
6203 43 31	– – – – Industrial and occupational	12	A	
6203 43 39	– – – – Other	12	A	
6203 43 90	– – – Other	12	A	
6203 49	– – Of other textile materials			
	– – – Of artificial fibres			
	– – – – Trousers and breeches			
6203 49 11	– – – – – Industrial and occupational	12	A	

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CN 2007	Description	Base rate	Category	Comments
6203 49 19	– – – – – Other	12	A	
	– – – – Bib and brace overalls			
6203 49 31	– – – – – Industrial and occupational	12	A	
6203 49 39	– – – – – Other	12	A	
6203 49 50	– – – – Other	12	A	
6203 49 90	– – – Other	12	A	
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)			
	– Suits			
6204 11 00	– – Of wool or fine animal hair	12	A	
6204 12 00	– – Of cotton	12	A	
6204 13 00	– – Of synthetic fibres	12	A	
6204 19	– – Of other textile materials			
6204 19 10	– – – Of artificial fibres	12	A	
6204 19 90	– – – Other	12	A	
	– Ensembles			
6204 21 00	– – Of wool or fine animal hair	12	A	
6204 22	– – Of cotton			
6204 22 10	– – – Industrial and occupational	12	A	
6204 22 80	– – – Other	12	A	
6204 23	– – Of synthetic fibres			
6204 23 10	– – – Industrial and occupational	12	A	

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CN 2007	Description	Base rate	Category	Comments
6204 23 80	– – – Other	12	A	
6204 29	– – Of other textile materials			
	– – – Of artificial fibres			
6204 29 11	– – – – Industrial and occupational	12	A	
6204 29 18	– – – – Other	12	A	
6204 29 90	– – – Other	12	A	
	– Jackets and blazers			
6204 31 00	– – Of wool or fine animal hair	12	A	
6204 32	– – Of cotton			
6204 32 10	– – – Industrial and occupational	12	A	
6204 32 90	– – – Other	12	A	
6204 33	– – Of synthetic fibres			
6204 33 10	– – – Industrial and occupational	12	A	
6204 33 90	– – – Other	12	A	
6204 39	– – Of other textile materials			
	– – – Of artificial fibres			
6204 39 11	– – – – Industrial and occupational	12	A	
6204 39 19	– – – – Other	12	A	
6204 39 90	– – – Other	12	A	
	– Dresses			
6204 41 00	– – Of wool or fine animal hair	12	A	
6204 42 00	– – Of cotton	12	A	

▼B

CN 2007	Description	Base rate	Category	Comments
6204 43 00	– – Of synthetic fibres	12	A	
6204 44 00	– – Of artificial fibres	12	A	
6204 49 00	– – Of other textile materials	12	A	
	– Skirts and divided skirts			
6204 51 00	– – Of wool or fine animal hair	12	A	
6204 52 00	– – Of cotton	12	A	
6204 53 00	– – Of synthetic fibres	12	A	
6204 59	– – Of other textile materials			
6204 59 10	– – – Of artificial fibres	12	A	
6204 59 90	– – – Other	12	A	
	– Trousers, bib and brace overalls, breeches and shorts			
6204 61	– – Of wool or fine animal hair			
6204 61 10	– – – Trousers and breeches	12	A	
6204 61 85	– – – Other	12	A	
6204 62	– – Of cotton			
	– – – Trousers and breeches			
6204 62 11	– – – – Industrial and occupational	12	A	
	– – – – Other			
6204 62 31	– – – – – Of denim	12	A	
6204 62 33	– – – – – Of cut corduroy	12	A	

▼B

CN 2007	Description	Base rate	Category	Comments
6204 62 39	– – – – – Other	12	A	
	– – – Bib and brace overalls			
6204 62 51	– – – – Industrial and occupational	12	A	
6204 62 59	– – – – Other	12	A	
6204 62 90	– – – Other	12	A	
6204 63	– – Of synthetic fibres			
	– – – Trousers and breeches			
6204 63 11	– – – – Industrial and occupational	12	A	
6204 63 18	– – – – Other	12	A	
	– – – Bib and brace overalls			
6204 63 31	– – – – Industrial and occupational	12	A	
6204 63 39	– – – – Other	12	A	
6204 63 90	– – – Other	12	A	
6204 69	– – Of other textile materials			
	– – – Of artificial fibres			
	– – – – Trousers and breeches			
6204 69 11	– – – – – Industrial and occupational	12	A	
6204 69 18	– – – – – Other	12	A	
	– – – – Bib and brace overalls			
6204 69 31	– – – – – Industrial and occupational	12	A	
6204 69 39	– – – – – Other	12	A	
6204 69 50	– – – – Other	12	A	
6204 69 90	– – – Other	12	A	

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CN 2007	Description	Base rate	Category	Comments
6205	Men's or boys' shirts			
6205 20 00	– Of cotton	12	A	
6205 30 00	– Of man-made fibres	12	A	
6205 90	– Of other textile materials			
6205 90 10	– – Of flax or ramie	12	A	
6205 90 80	– – Other	12	A	
6206	Women's or girls' blouses, shirts and shirt-blouses			
6206 10 00	– Of silk or silk waste	12	A	
6206 20 00	– Of wool or fine animal hair	12	A	
6206 30 00	– Of cotton	12	A	
6206 40 00	– Of man-made fibres	12	A	
6206 90	– Of other textile materials			
6206 90 10	– – Of flax or ramie	12	A	
6206 90 90	– – Other	12	A	
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles			
	– Underpants and briefs			
6207 11 00	– – Of cotton	12	A	
6207 19 00	– – Of other textile materials	12	A	
	– Nightshirts and pyjamas			

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CN 2007	Description	Base rate	Category	Comments
6207 21 00	– – Of cotton	12	A	
6207 22 00	– – Of man-made fibres	12	A	
6207 29 00	– – Of other textile materials	12	A	
	– Other			
6207 91 00	– – Of cotton	12	A	
6207 99	– – Of other textile materials			
6207 99 10	– – – Of man-made fibres	12	A	
6207 99 90	– – – Other	12	A	
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles			
	– Slips and petticoats			
6208 11 00	– – Of man-made fibres	12	A	
6208 19 00	– – Of other textile materials	12	A	
	– Nightdresses and pyjamas			
6208 21 00	– – Of cotton	12	A	
6208 22 00	– – Of man-made fibres	12	A	
6208 29 00	– – Of other textile materials	12	A	
	– Other			
6208 91 00	– – Of cotton	12	A	
6208 92 00	– – Of man-made fibres	12	A	
6208 99 00	– – Of other textile materials	12	A	

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CN 2007	Description	Base rate	Category	Comments
6209	Babies' garments and clothing accessories			
6209 20 00	– Of cotton	10,5	A	
6209 30 00	– Of synthetic fibres	10,5	A	
6209 90	– Of other textile materials			
6209 90 10	– – Of wool or fine animal hair	10,5	A	
6209 90 90	– – Other	10,5	A	
6210	Garments, made-up of fabrics of heading 5602, 5603, 5903, 5906 or 5907			
6210 10	– Of fabrics of heading 5602 or 5603			
6210 10 10	– – Of fabrics of heading 5602	12	A	
6210 10 90	– – Of fabrics of heading 5603	12	A	
6210 20 00	– Other garments, of the type described in subheadings 6201 11 to 6201 19	12	A	
6210 30 00	– Other garments, of the type described in subheadings 6202 11 to 6202 19	12	A	
6210 40 00	– Other men's or boys' garments	12	A	
6210 50 00	– Other women's or girls' garments	12	A	
6211	Tracksuits, ski suits and swimwear; other garments			
	– Swimwear			
6211 11 00	– – Men's or boys'	12	A	
6211 12 00	– – Women's or girls'	12	A	
6211 20 00	– Ski suits	12	A	
	– Other garments, men's or boys'			
6211 32	– – Of cotton			
6211 32 10	– – – Industrial and occupational clothing	12	A	
	– – – Tracksuits with lining			

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CN 2007	Description	Base rate	Category	Comments
6211 32 31	– – – – With an outer shell of a single identical fabric	12	A	
	– – – – Other			
6211 32 41	– – – – – Upper parts	12	A	
6211 32 42	– – – – – Lower parts	12	A	
6211 32 90	– – – Other	12	A	
6211 33	– – Of man-made fibres			
6211 33 10	– – – Industrial and occupational clothing	12	A	
	– – – Tracksuits with lining			
6211 33 31	– – – – With an outer shell of a single identical fabric	12	A	
	– – – – Other			
6211 33 41	– – – – – Upper parts	12	A	
6211 33 42	– – – – – Lower parts	12	A	
6211 33 90	– – – Other	12	A	
6211 39 00	– – Of other textile materials	12	A	
	– Other garments, women's or girls'			
6211 41 00	– – Of wool or fine animal hair	12	A	
6211 42	– – Of cotton			
6211 42 10	– – – Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	A	
	– – – Tracksuits with lining			
6211 42 31	– – – – With an outer shell of a single identical fabric	12	A	
	– – – – Other			

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CN 2007	Description	Base rate	Category	Comments
6211 42 41	– – – – – Upper parts	12	A	
6211 42 42	– – – – – Lower parts	12	A	
6211 42 90	– – – Other	12	A	
6211 43	– – Of man-made fibres			
6211 43 10	– – – Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	A	
	– – – Tracksuits with lining			
6211 43 31	– – – – With an outer shell of a single identical fabric	12	A	
	– – – – Other			
6211 43 41	– – – – – Upper parts	12	A	
6211 43 42	– – – – – Lower parts	12	A	
6211 43 90	– – – Other	12	A	
6211 49 00	– – Of other textile materials	12	A	
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted			
6212 10	– Brassières			
6212 10 10	– – In a set made up for retail sale containing a brassière and a briefs	6,5	A	
6212 10 90	– – Other	6,5	A	
6212 20 00	– Girdles and panty girdles	6,5	A	
6212 30 00	– Corselettes	6,5	A	
6212 90 00	– Other	6,5	A	
6213	Handkerchiefs			
6213 20 00	– Of cotton	10	A	
6213 90 00	– Of other textile materials	10	A	
6214	Shawls, scarves, mufflers, mantillas, veils and the like			
6214 10 00	– Of silk or silk waste	8	A	

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CN 2007	Description	Base rate	Category	Comments
6214 20 00	– Of wool or fine animal hair	8	A	
6214 30 00	– Of synthetic fibres	8	A	
6214 40 00	– Of artificial fibres	8	A	
6214 90 00	– Of other textile materials	8	A	
6215	Ties, bow ties and cravats			
6215 10 00	– Of silk or silk waste	6,3	A	
6215 20 00	– Of man-made fibres	6,3	A	
6215 90 00	– Of other textile materials	6,3	A	
6216 00 00	Gloves, mittens and mitts	7,6	A	
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212			
6217 10 00	– Accessories	6,3	A	
6217 90 00	– Parts	12	A	
63	CHAPTER 63 - OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
	I. OTHER MADE-UP TEXTILE ARTICLES			
6301	Blankets and travelling rugs			
6301 10 00	– Electric blankets	6,9	A	
6301 20	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair			
6301 20 10	– – Knitted or crocheted	12	A	
6301 20 90	– – Other	12	A	
6301 30	– Blankets (other than electric blankets) and travelling rugs, of cotton			
6301 30 10	– – Knitted or crocheted	12	A	
6301 30 90	– – Other	7,5	A	
6301 40	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres			
6301 40 10	– – Knitted or crocheted	12	A	

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CN 2007	Description	Base rate	Category	Comments
6301 40 90	– – Other	12	A	
6301 90	– Other blankets and travelling rugs			
6301 90 10	– – Knitted or crocheted	12	A	
6301 90 90	– – Other	12	A	
6302	Bedlinen, table linen, toilet linen and kitchen linen			
6302 10 00	– Bed linen, knitted or crocheted	12	A	
	– Other bedlinen, printed			
6302 21 00	– – Of cotton	12	A	
6302 22	– – Of man-made fibres			
6302 22 10	– – – Nonwovens	6,9	A	
6302 22 90	– – – Other	12	A	
6302 29	– – Of other textile materials			
6302 29 10	– – – Of flax or ramie	12	A	
6302 29 90	– – – Of other textile materials	12	A	
	– Other bedlinen			
6302 31 00	– – Of cotton	12	A	
6302 32	– – Of man-made fibres			
6302 32 10	– – – Nonwovens	6,9	A	
6302 32 90	– – – Other	12	A	
6302 39	– – Of other textile materials			
6302 39 20	– – – Of flax or ramie	12	A	
6302 39 90	– – – Of other textile materials	12	A	
6302 40 00	– Table linen, knitted or crocheted	12	A	
	– Other table linen			
6302 51 00	– – Of cotton	12	A	
6302 53	– – Of man-made fibres			
6302 53 10	– – – Nonwovens	6,9	A	
6302 53 90	– – – Other	12	A	
6302 59	– – Of other textile materials			
6302 59 10	– – – Of flax	12	A	
6302 59 90	– – – Other	12	A	
6302 60 00	– Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
6302 91 00	– – Of cotton	12	A	
6302 93	– – Of man-made fibres			
6302 93 10	– – – Nonwovens	6,9	A	
6302 93 90	– – – Other	12	A	
6302 99	– – Of other textile materials			
6302 99 10	– – – Of flax	12	A	
6302 99 90	– – – Other	12	A	
6303	Curtains (including drapes) and interior blinds; curtain or bed valances			
	– Knitted or crocheted			
6303 12 00	– – Of synthetic fibres	12	A	
6303 19 00	– – Of other textile materials	12	A	
	– Other			
6303 91 00	– – Of cotton	12	A	
6303 92	– – Of synthetic fibres			
6303 92 10	– – – Nonwovens	6,9	A	
6303 92 90	– – – Other	12	A	
6303 99	– – Of other textile materials			
6303 99 10	– – – Nonwovens	6,9	A	
6303 99 90	– – – Other	12	A	
6304	Other furnishing articles, excluding those of heading 9404			
	– Bedspreads			
6304 11 00	– – Knitted or crocheted	12	A	
6304 19	– – Other			
6304 19 10	– – – Of cotton	12	A	
6304 19 30	– – – Of flax or ramie	12	A	
6304 19 90	– – – Of other textile materials	12	A	
	– Other			
6304 91 00	– – Knitted or crocheted	12	A	
6304 92 00	– – Not knitted or crocheted, of cotton	12	A	
6304 93 00	– – Not knitted or crocheted, of synthetic fibres	12	A	

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CN 2007	Description	Base rate	Category	Comments
6304 99 00	– – Not knitted or crocheted, of other textile materials	12	A	
6305	Sacks and bags, of a kind used for the packing of goods			
6305 10	– Of jute or of other textile bast fibres of heading 5303			
6305 10 10	– – Used	2	A	
6305 10 90	– – Other	4	A	
6305 20 00	– Of cotton	7,2	A	
	– Of man-made textile materials			
6305 32	– – Flexible intermediate bulk containers			
	– – – Of polyethylene or polypropylene strip or the like			
6305 32 11	– – – – Knitted or crocheted	12	A	
	– – – – Other			
6305 32 81	– – – – – Of fabric weighing 120 g/m^2 or less	7,2	A	
6305 32 89	– – – – – Of fabric weighing more than 120 g/m^2	7,2	A	
6305 32 90	– – – Other	7,2	A	
6305 33	– – Other, of polyethylene or polypropylene strip or the like			
6305 33 10	– – – Knitted or crocheted	12	A	
	– – – Other			
6305 33 91	– – – – Of fabric weighing 120 g/m^2 or less	7,2	A	
6305 33 99	– – – – Of fabric weighing more than 120 g/m^2	7,2	A	
6305 39 00	– – Other	7,2	A	
6305 90 00	– Of other textile materials	6,2	A	

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CN 2007	Description	Base rate	Category	Comments
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods			
	– Tarpaulins, awnings and sunblinds			
6306 12 00	– – Of synthetic fibres	12	A	
6306 19 00	– – Of other textile materials	12	A	
	– Tents			
6306 22 00	– – Of synthetic fibres	12	A	
6306 29 00	– – Of other textile materials	12	A	
6306 30 00	– Sails	12	A	
6306 40 00	– Pneumatic mattresses	12	A	
	– Other			
6306 91 00	– – Of cotton	12	A	
6306 99 00	– – Of other textile materials	12	A	
6307	Other made-up articles, including dress patterns			
6307 10	– Floorcloths, dishcloths, dusters and similar cleaning cloths			
6307 10 10	– – Knitted or crocheted	12	A	
6307 10 30	– – Nonwovens	6,9	A	
6307 10 90	– – Other	7,7	A	
6307 20 00	– Lifejackets and lifebelts	6,3	A	
6307 90	– Other			
6307 90 10	– – Knitted or crocheted	12	A	
	– – Other			
6307 90 91	– – – Of felt	6,3	A	
6307 90 99	– – – Other	6,3	A	
	II. SETS			

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CN 2007	Description	Base rate	Category	Comments
6308 00 00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	12	A	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
6309 00 00	Worn clothing and other worn articles	5,3	A	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables, of textile materials			
6310 10	– Sorted			
6310 10 10	– – Of wool or fine or coarse animal hair	Free	A	
6310 10 30	– – Of flax or cotton	Free	A	
6310 10 90	– – Of other textile materials	Free	A	
6310 90 00	– Other	Free	A	
XII	SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR			
64	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES			
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes			
6401 10	– Footwear incorporating a protective metal toecap			
6401 10 10	– – With uppers of rubber	17	A	
6401 10 90	– – With uppers of plastics	17	A	
	– Other footwear			
6401 92	– – Covering the ankle but not covering the knee			
6401 92 10	– – – With uppers of rubber	17	A	
6401 92 90	– – – With uppers of plastics	17	A	
6401 99 00	– – Other	17	A	
6402	Other footwear with outer soles and uppers of rubber or plastics			
	– Sports footwear			

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CN 2007	Description	Base rate	Category	Comments
6402 12	– – Ski-boots, cross-country ski footwear and snowboard boots			
6402 12 10	– – – Ski-boots and cross-country ski footwear	17	A	
6402 12 90	– – – Snowboard boots	17	A	
6402 19 00	– – Other	16,9	A	
6402 20 00	– Footwear with upper straps or thongs assembled to the sole by means of plugs	17	A	
	– Other footwear			
6402 91	– – Covering the ankle			
6402 91 10	– – – Incorporating a protective metal toecap	17	A	
6402 91 90	– – – Other	16,9	A	
6402 99	– – Other			
6402 99 05	– – – Incorporating a protective metal toecap	17	A	
	– – – Other			
6402 99 10	– – – – With uppers of rubber	16,8	A	
	– – – – With uppers of plastics			
	– – – – – Footwear with a vamp made of straps or which has one or several pieces cut out			
6402 99 31	– – – – – – With sole and heel combined having a height of more than 3 cm	16,8	A	
6402 99 39	– – – – – – Other	16,8	A	
6402 99 50	– – – – – Slippers and other indoor footwear	16,8	A	
	– – – – – Other, with insoles of a length			
6402 99 91	– – – – – – Of less than 24 cm	16,8	A	
	– – – – – – Of 24 cm or more			

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CN 2007	Description	Base rate	Category	Comments
6402 99 93	– – – – – – – Footwear which cannot be identified as men's or women's footwear	16,8	A	
	– – – – – – – Other			
6402 99 96	– – – – – – – – For men	16,8	A	
6402 99 98	– – – – – – – – For women	16,8	A	
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather			
	– Sports footwear			
6403 12 00	– – Ski-boots, cross-country ski footwear and snowboard boots	8	A	
6403 19 00	– – Other	8	A	
6403 20 00	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	8	A	
6403 40 00	– Other footwear, incorporating a protective metal toecap	8	A	
	– Other footwear with outer soles of leather			
6403 51	– – Covering the ankle			
6403 51 05	– – – Made on a base or platform of wood, not having an inner sole	8	A	
	– – – Other			
	– – – – Covering the ankle but no part of the calf, with insoles of a length			
6403 51 11	– – – – – Of less than 24 cm	8	A	
	– – – – – Of 24 cm or more			
6403 51 15	– – – – – – For men	8	A	
6403 51 19	– – – – – – For women	8	A	
	– – – – Other, with insoles of a length			
6403 51 91	– – – – – Of less than 24 cm	8	A	
	– – – – – Of 24 cm or more			

▼B

CN 2007	Description	Base rate	Category	Comments
6403 51 95	– – – – – – For men	8	A	
6403 51 99	– – – – – – For women	8	A	
6403 59	– – Other			
6403 59 05	– – – Made on a base or platform of wood, not having an inner sole	8	A	
	– – – Other			
	– – – – Footwear with a vamp made of straps or which has one or several pieces cut out			
6403 59 11	– – – – – With sole and heel combined having a height of more than 3 cm	5	A	
	– – – – – Other, with insoles of a length			
6403 59 31	– – – – – – Of less than 24 cm	8	A	
	– – – – – – Of 24 cm or more			
6403 59 35	– – – – – – – For men	8	A	
6403 59 39	– – – – – – – For women	8	A	
6403 59 50	– – – – Slippers and other indoor footwear	8	A	
	– – – – Other, with insoles of a length			
6403 59 91	– – – – – Of less than 24 cm	8	A	
	– – – – – Of 24 cm or more			
6403 59 95	– – – – – – For men	8	A	
6403 59 99	– – – – – – For women	8	A	
	– Other footwear			
6403 91	– – Covering the ankle			
6403 91 05	– – – Made on a base or platform of wood, not having an inner sole	8	A	
	– – – Other			
	– – – – Covering the ankle but no part of the calf, with insoles of a length			
6403 91 11	– – – – – Of less than 24 cm	8	A	
	– – – – – Of 24 cm or more			
6403 91 13	– – – – – – Footwear which cannot be identified as men's or women's footwear	8	A	
	– – – – – – Other			
6403 91 16	– – – – – – – For men	8	A	
6403 91 18	– – – – – – – For women	8	A	
	– – – – Other, with insoles of a length			
6403 91 91	– – – – – Of less than 24 cm	8	A	
	– – – – – Of 24 cm or more			

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CN 2007	Description	Base rate	Category	Comments
6403 91 93	– – – – – – Footwear which cannot be identified as men's or women's footwear	8	A	
	– – – – – – Other			
6403 91 96	– – – – – – – For men	8	A	
6403 91 98	– – – – – – – For women	5	A	
6403 99	– – Other			
6403 99 05	– – – Made on a base or platform of wood, not having an inner sole	8	A	
	– – – Other			
	– – – – Footwear with a vamp made of straps or which has one or several pieces cut out			
6403 99 11	– – – – – With sole and heel combined having a height of more than 3 cm	8	A	
	– – – – – Other, with insoles of a length			
6403 99 31	– – – – – – Of less than 24 cm	8	A	
	– – – – – – Of 24 cm or more			
6403 99 33	– – – – – – – Footwear which cannot be identified as men's or women's footwear	8	A	
	– – – – – – – Other			
6403 99 36	– – – – – – – – For men	8	A	
6403 99 38	– – – – – – – – For women	5	A	
6403 99 50	– – – – Slippers and other indoor footwear	8	A	
	– – – – Other, with insoles of a length			
6403 99 91	– – – – – Of less than 24 cm	8	A	
	– – – – – Of 24 cm or more			
6403 99 93	– – – – – – Footwear which cannot be identified as men's or women's footwear	8	A	
	– – – – – – Other			
6403 99 96	– – – – – – – For men	8	A	
6403 99 98	– – – – – – – For women	7	A	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials			
	– Footwear with outer soles of rubber or plastics			
6404 11 00	– – Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	16,9	A	
6404 19	– – Other			

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CN 2007	Description	Base rate	Category	Comments
6404 19 10	– – – Slippers and other indoor footwear	16,9	A	
6404 19 90	– – – Other	17	A	
6404 20	– Footwear with outer soles of leather or composition leather			
6404 20 10	– – Slippers and other indoor footwear	17	A	
6404 20 90	– – Other	17	A	
6405	Other footwear			
6405 10 00	– With uppers of leather or composition leather	3,5	A	
6405 20	– With uppers of textile materials			
6405 20 10	– – With outer soles of wood or cork	3,5	A	
	– – With outer soles of other materials			
6405 20 91	– – – Slippers and other indoor footwear	4	A	
6405 20 99	– – – Other	4	A	
6405 90	– Other			
6405 90 10	– – With outer soles of rubber, plastics, leather or composition leather	17	A	
6405 90 90	– – With outer soles of other materials	4	A	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof			
6406 10	– Uppers and parts thereof, other than stiffeners			
	– – Of leather			
6406 10 11	– – – Uppers	3	A	
6406 10 19	– – – Parts of uppers	3	A	
6406 10 90	– – Of other materials	3	A	
6406 20	– Outer soles and heels, of rubber or plastics			
6406 20 10	– – Of rubber	3	A	

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CN 2007	Description	Base rate	Category	Comments
6406 20 90	– – Of plastics	3	A	
	– Other			
6406 91 00	– – Of wood	3	A	
6406 99	– – Of other materials			
6406 99 10	– – – Gaiters, leggings and similar articles and parts thereof	3	A	
6406 99 30	– – – Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	3	A	
6406 99 50	– – – Removable insoles and other removable accessories	3	A	
6406 99 60	– – – Outer soles of leather or composition leather	3	A	
6406 99 80	– – – Other	3	A	
65	CHAPTER 65 - HEADGEAR AND PARTS THEREOF			
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	2,7	A	
6502 00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	Free	A	
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Free	A	
6505	Hats and other headgear, knitted or crocheted, or made-up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed			
6505 10 00	– Hairnets	2,7	A	
6505 90	– Other			
6505 90 05	– – Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501	5,7	A	
	– – Other			
6505 90 10	– – – Berets, bonnets, skullcaps, fezzes, tarbooshes and the like	2,7	A	
6505 90 30	– – – Peaked caps	2,7	A	
6505 90 80	– – – Other	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
6506	Other headgear, whether or not lined or trimmed			
6506 10	– Safety headgear			
6506 10 10	– – Of plastics	2,7	A	
6506 10 80	– – Of other materials	2,7	A	
	– Other			
6506 91 00	– – Of rubber or of plastics	2,7	A	
6506 99	– – Of other materials			
6506 99 10	– – – Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501	5,7	A	
6506 99 90	– – – Other	2,7	A	
6507 00 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2,7	A	
66	CHAPTER 66 - UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF			
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)			
6601 10 00	– Garden or similar umbrellas	4,7	A	
	– Other			
6601 91 00	– – Having a telescopic shaft	4,7	A	
6601 99	– – Other			
	– – – With a cover of woven textile materials			
6601 99 11	– – – – Of man-made fibres	4,7	A	
6601 99 19	– – – – Of other textile materials	4,7	A	
6601 99 90	– – – Other	4,7	A	
6602 00 00	Walking sticks, seat-sticks, whips, riding-crops and the like	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602			
6603 20 00	– Umbrella frames, including frames mounted on shafts (sticks)	5,2	A	
6603 90	– Other			
6603 90 10	– – Handles and knobs	2,7	A	
6603 90 90	– – Other	5	A	
67	CHAPTER 67 - PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR			
6701 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	2,7	A	
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit			
6702 10 00	– Of plastics	4,7	A	
6702 90 00	– Of other materials	4,7	A	
6703 00 00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	1,7	A	
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included			
	– Of synthetic textile materials			
6704 11 00	– – Complete wigs	2,2	A	
6704 19 00	– – Other	2,2	A	
6704 20 00	– Of human hair	2,2	A	
6704 90 00	– Of other materials	2,2	A	
XIII	SECTION XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE			

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CN 2007	Description	Base rate	Category	Comments
68	CHAPTER 68 - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS			
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)	Free	A	
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)			
6802 10 00	– Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	Free	A	
	– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface			
6802 21 00	– – Marble, travertine and alabaster	1,7	A	
6802 23 00	– – Granite	1,7	A	
6802 29 00	– – Other stone	1,7	A	
	– Other			
6802 91	– – Marble, travertine and alabaster			
6802 91 10	– – – Polished alabaster, decorated or otherwise worked, but not carved	1,7	A	
6802 91 90	– – – Other	1,7	A	
6802 92	– – Other calcareous stone			
6802 92 10	– – – Polished, decorated or otherwise worked, but not carved	1,7	A	
6802 92 90	– – – Other	1,7	A	
6802 93	– – Granite			
6802 93 10	– – – Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	A	
6802 93 90	– – – Other	1,7	A	
6802 99	– – Other stone			
6802 99 10	– – – Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	A	

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CN 2007	Description	Base rate	Category	Comments
6802 99 90	– – – Other	1,7	A	
6803 00	Worked slate and articles of slate or of agglomerated slate			
6803 00 10	– Roofing and wall slates	1,7	A	
6803 00 90	– Other	1,7	A	
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials			
6804 10 00	– Millstones and grindstones for milling, grinding or pulping	Free	A	
	– Other millstones, grindstones, grinding wheels and the like			
6804 21 00	– – Of agglomerated synthetic or natural diamond	1,7	A	
6804 22	– – Of other agglomerated abrasives or of ceramics			
	– – – Of artificial abrasives, with binder			
	– – – – Of synthetic or artificial resin			
6804 22 12	– – – – – Not reinforced	Free	A	
6804 22 18	– – – – – Reinforced	Free	A	
6804 22 30	– – – – Of ceramics or silicates	Free	A	
6804 22 50	– – – – Of other materials	Free	A	
6804 22 90	– – – Other	Free	A	
6804 23 00	– – Of natural stone	Free	A	

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CN 2007	Description	Base rate	Category	Comments
6804 30 00	– Hand sharpening or polishing stones	Free	A	
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made-up			
6805 10 00	– On a base of woven textile fabric only	1,7	A	
6805 20 00	– On a base of paper or paperboard only	1,7	A	
6805 30	– On a base of other materials			
6805 30 10	– – On a base of woven textile fabric combined with paper or paperboard	1,7	A	
6805 30 20	– – On a base of vulcanised fibre	1,7	A	
6805 30 80	– – Other	1,7	A	
6806	Slag-wool, rock-wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69			
6806 10 00	– Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	Free	A	
6806 20	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)			
6806 20 10	– – Expanded clays	Free	A	
6806 20 90	– – Other	Free	A	
6806 90 00	– Other	Free	A	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)			
6807 10	– In rolls			

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CN 2007	Description	Base rate	Category	Comments
6807 10 10	– – Roofing and facing products	Free	A	
6807 10 90	– – Other	Free	A	
6807 90 00	– Other	Free	A	
6808 00 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	1,7	A	
6809	Articles of plaster or of compositions based on plaster			
	– Boards, sheets, panels, tiles and similar articles, not ornamented			
6809 11 00	– – Faced or reinforced with paper or paperboard only	1,7	A	
6809 19 00	– – Other	1,7	A	
6809 90 00	– Other articles	1,7	A	
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced			
	– Tiles, flagstones, bricks and similar articles			
6810 11	– – Building blocks and bricks			
6810 11 10	– – – Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	1,7	A	
6810 11 90	– – – Other	1,7	A	
6810 19	– – Other			
6810 19 10	– – – Roofing tiles	1,7	A	
	– – – Other tiles and paving			
6810 19 31	– – – – Of concrete	1,7	A	
6810 19 39	– – – – Other	1,7	A	
6810 19 90	– – – Other	1,7	A	
	– Other articles			
6810 91	– – Prefabricated structural components for building or civil engineering			
6810 91 10	– – – Floor components	1,7	A	
6810 91 90	– – – Other	1,7	A	
6810 99 00	– – Other	1,7	A	
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like			
6811 40 00	– Containing asbestos	1,7	A	
	– Not containing asbestos			
6811 81 00	– – Corrugated sheets	1,7	A	
6811 82	– – Other sheets, panels, tiles and similar articles			
6811 82 10	– – – Sheets for roofing or walls, not exceeding 40 × 60 cm	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
6811 82 90	– – – Other	1,7	A	
6811 83 00	– – Tubes, pipes and tube or pipe fittings	1,7	A	
6811 89 00	– – Other articles	1,7	A	
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813			
6812 80	– Of crocidolite			
6812 80 10	– – Fabricated fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1,7	A	
6812 80 90	– – Other	3,7	A	
	– Other			
6812 91 00	– – Clothing, clothing accessories, footwear and headgear	3,7	A	
6812 92 00	– – Paper, millboard and felt	3,7	A	
6812 93 00	– – Compressed asbestos fibre jointing, in sheets or rolls	3,7	A	
6812 99	– – Other			
6812 99 10	– – – Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1,7	A	
6812 99 90	– – – Other	3,7	A	
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials			
6813 20 00	– Containing asbestos	2,7	A	
	– Not containing asbestos			
6813 81 00	– – Brake linings and pads	2,7	A	
6813 89 00	– – Other	2,7	A	
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials			
6814 10 00	– Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	1,7	A	
6814 90 00	– Other	1,7	A	
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included			

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CN 2007	Description	Base rate	Category	Comments
6815 10	– Non-electrical articles of graphite or other carbon			
6815 10 10	– – Carbon fibres and articles of carbon fibres	Free	A	
6815 10 90	– – Other	Free	A	
6815 20 00	– Articles of peat	Free	A	
	– Other articles			
6815 91 00	– – Containing magnesite, dolomite or chromite	Free	A	
6815 99	– – Other			
6815 99 10	– – – Of refractory materials, chemically bonded	Free	A	
6815 99 90	– – – Other	Free	A	
69	CHAPTER 69 - CERAMIC PRODUCTS			
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901 00 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	2	A	
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths			
6902 10 00	– Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	2	A	
6902 20	– Containing, by weight, more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products			
6902 20 10	– – Containing, by weight, 93 % or more of silica (SiO_2)	2	A	
	– – Other			
6902 20 91	– – – Containing, by weight, more than 7 % but less than 45 % of alumina (Al_2O_3)	2	A	
6902 20 99	– – – Other	2	A	
6902 90 00	– Other	2	A	
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths			

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CN 2007	Description	Base rate	Category	Comments
6903 10 00	– Containing, by weight, more than 50 % of graphite or other carbon or of a mixture of these products	5	A	
6903 20	– Containing, by weight, more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)			
6903 20 10	– – Containing, by weight, less than 45 % of alumina (Al_2O_3)	5	A	
6903 20 90	– – Containing, by weight, 45 % or more of alumina (Al_2O_3)	5	A	
6903 90	– Other			
6903 90 10	– – Containing, by weight, more than 25 % but not more than 50 % of graphite or other carbon or of a mixture of these products	5	A	
6903 90 90	– – Other	5	A	
	II. OTHER CERAMIC PRODUCTS			
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like			
6904 10 00	– Building bricks	2	A	
6904 90 00	– Other	2	A	
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods			
6905 10 00	– Roofing tiles	Free	A	
6905 90 00	– Other	Free	A	
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	Free	A	
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing			
6907 10 00	– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	5	A	

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CN 2007	Description	Base rate	Category	Comments
6907 90	– Other			
6907 90 10	– – Double tiles of the 'Spaltplatten' type	5	A	
	– – Other			
6907 90 91	– – – Stoneware	5	A	
6907 90 93	– – – Earthenware or fine pottery	5	A	
6907 90 99	– – – Other	5	A	
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing			
6908 10	– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm			
6908 10 10	– – Of common pottery	7	A	
6908 10 90	– – Other	7	A	
6908 90	– Other			
	– – Of common pottery			
6908 90 11	– – – Double tiles of the 'Spaltplatten' type	6	A	
	– – – Other, of a maximum thickness			
6908 90 21	– – – – Not exceeding 15 mm	5	A	
6908 90 29	– – – – Exceeding 15 mm	5	A	
	– – Other			
6908 90 31	– – – Double tiles of the 'Spaltplatten' type	5	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
6908 90 51	– – – – With a face of not more than 90 cm^2	7	A	
	– – – – Other			
6908 90 91	– – – – – Stoneware	5	A	
6908 90 93	– – – – – Earthenware or fine pottery	5	A	
6908 90 99	– – – – – Other	5	A	
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods			
	– Ceramic wares for laboratory, chemical or other technical uses			
6909 11 00	– – Of porcelain or china	5	A	
6909 12 00	– – Articles having a hardness equivalent to 9 or more on the Mohs scale	5	A	
6909 19 00	– – Other	5	A	
6909 90 00	– Other	5	A	
6910	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures			
6910 10 00	– Of porcelain or china	7	A	
6910 90 00	– Other	7	A	
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china			
6911 10 00	– Tableware and kitchenware	12	A	
6911 90 00	– Other	12	A	
6912 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china			
6912 00 10	– Of common pottery	5	A	

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CN 2007	Description	Base rate	Category	Comments
6912 00 30	– Stoneware	5,5	A	
6912 00 50	– Earthenware or fine pottery	9	A	
6912 00 90	– Other	7	A	
6913	Statuettes and other ornamental ceramic articles			
6913 10 00	– Of porcelain or china	6	A	
6913 90	– Other			
6913 90 10	– – Of common pottery	3,5	A	
	– – Other			
6913 90 91	– – – Stoneware	6	A	
6913 90 93	– – – Earthenware or fine pottery	6	A	
6913 90 99	– – – Other	6	A	
6914	Other ceramic articles			
6914 10 00	– Of porcelain or china	5	A	
6914 90	– Other			
6914 90 10	– – Of common pottery	3	A	
6914 90 90	– – Other	3	A	
70	CHAPTER 70 - GLASS AND GLASSWARE			
7001 00	Cullet and other waste and scrap of glass; glass in the mass			
7001 00 10	– Cullet and other waste and scrap of glass	Free	A	
	– Glass in the mass			
7001 00 91	– – Optical glass	3	A	
7001 00 99	– – Other	Free	A	
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked			
7002 10 00	– Balls	3	A	
7002 20	– Rods			
7002 20 10	– – Of optical glass	3	A	
7002 20 90	– – Other	3	A	
	– Tubes			
7002 31 00	– – Of fused quartz or other fused silica	3	A	
7002 32 00	– – Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	3	A	
7002 39 00	– – Other	3	A	

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CN 2007	Description	Base rate	Category	Comments
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked			
	– Non-wired sheets			
7003 12	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer			
7003 12 10	– – – Of optical glass	3	A	
	– – – Other			
7003 12 91	– – – – Having a non-reflecting layer	3	A	
7003 12 99	– – – – Other	3,8 MIN 0,6 EUR/ 100 kg/br	A	
7003 19	– – Other			
7003 19 10	– – – Of optical glass	3	A	
7003 19 90	– – – Other	3,8 MIN 0,6 EUR/ 100 kg/br	A	
7003 20 00	– Wired sheets	3,8 MIN 0,4 EUR/ 100 kg/br	A	
7003 30 00	– Profiles	3	A	
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked			
7004 20	– Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer			
7004 20 10	– – Optical glass	3	A	
	– – Other			
7004 20 91	– – – Having a non-reflecting layer	3	A	
7004 20 99	– – – Other	4,4 MIN 0,4 EUR/ 100 kg/br	A	
7004 90	– Other glass			
7004 90 10	– – Optical glass	3	A	
7004 90 70	– – Horticultural sheet glass	4,4 MIN 0,4 EUR/ 100 kg/br	A	
	– – Other, of a thickness			
7004 90 92	– – – Not exceeding 2,5 mm	4,4 MIN 0,4 EUR/ 100 kg/br	A	
7004 90 98	– – – Exceeding 2,5 mm	4,4 MIN 0,4 EUR/ 100 kg/br	A	

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CN 2007	Description	Base rate	Category	Comments
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked			
7005 10	– Non-wired glass, having an absorbent, reflecting or non-reflecting layer			
7005 10 05	– – Having a non-reflecting layer	3	A	
	– – Other, of a thickness			
7005 10 25	– – – Not exceeding 3,5 mm	2	A	
7005 10 30	– – – Exceeding 3,5 mm but not exceeding 4,5 mm	2	A	
7005 10 80	– – – Exceeding 4,5 mm	2	A	
	– Other non-wired glass			
7005 21	– – Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground			
7005 21 25	– – – Of a thickness not exceeding 3,5 mm	2	A	
7005 21 30	– – – Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	A	
7005 21 80	– – – Of a thickness exceeding 4,5 mm	2	A	
7005 29	– – Other			
7005 29 25	– – – Of a thickness not exceeding 3,5 mm	2	A	
7005 29 35	– – – Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	A	
7005 29 80	– – – Of a thickness exceeding 4,5 mm	2	A	
7005 30 00	– Wired glass	2	A	
7006 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials			
7006 00 10	– Optical glass	3	A	
7006 00 90	– Other	3	A	
7007	Safety glass, consisting of toughened (tempered) or laminated glass			
	– Toughened (tempered) safety glass			
7007 11	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels			
7007 11 10	– – – Of size and shape suitable for incorporation in motor vehicles	3	A	

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CN 2007	Description	Base rate	Category	Comments
7007 11 90	– – – Other	3	A	
7007 19	– – Other			
7007 19 10	– – – Enamelled	3	A	
7007 19 20	– – – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	A	
7007 19 80	– – – Other	3	A	
	– Laminated safety glass			
7007 21	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels			
7007 21 20	– – – Of size and shape suitable for incorporation in motor vehicles	3	A	
7007 21 80	– – – Other	3	A	
7007 29 00	– – Other	3	A	
7008 00	Multiple-walled insulating units of glass			
7008 00 20	– Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	A	
	– Other			
7008 00 81	– – Consisting of two panels of glass sealed around the edges by an airtight joint and separated by a layer of air, other gases or a vacuum	3	A	
7008 00 89	– – Other	3	A	
7009	Glass mirrors, whether or not framed, including rear-view mirrors			
7009 10 00	– Rear-view mirrors for vehicles	4	A	
	– Other			
7009 91 00	– – Unframed	4	A	
7009 92 00	– – Framed	4	A	

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CN 2007	Description	Base rate	Category	Comments
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass			
7010 10 00	– Ampoules	3	A	
7010 20 00	– Stoppers, lids and other closures	5	A	
7010 90	– Other			
7010 90 10	– – Preserving jars (sterilizing jars)	5	A	
	– – Other			
7010 90 21	– – – Made from tubing of glass	5	A	
	– – – Other, of a nominal capacity of			
7010 90 31	– – – – 2,5 l or more	5	A	
	– – – – Less than 2,5 l			
	– – – – – For beverages and foodstuffs			
	– – – – – – Bottles			
	– – – – – – – Of colourless glass, of a nominal capacity of			
7010 90 41	– – – – – – – – 1 l or more	5	A	
7010 90 43	– – – – – – – – More than 0,33 l but less than 1 l	5	A	
7010 90 45	– – – – – – – – 0,15 l or more but not more than 0,33 l	5	A	
7010 90 47	– – – – – – – – Less than 0,15 l	5	A	
	– – – – – – – Of coloured glass, of a nominal capacity of			
7010 90 51	– – – – – – – – 1 l or more	5	A	
7010 90 53	– – – – – – – – More than 0,33 l but less than 1 l	5	A	

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CN 2007	Description	Base rate	Category	Comments
7010 90 55	– – – – – – – – 0,15 l or more but not more than 0,33 l	5	A	
7010 90 57	– – – – – – – – Less than 0,15 l	5	A	
	– – – – – – Other, of a nominal capacity of			
7010 90 61	– – – – – – – 0,25 l or more	5	A	
7010 90 67	– – – – – – – Less than 0,25 l	5	A	
	– – – – – For pharmaceutical products, of a nominal capacity			
7010 90 71	– – – – – – Exceeding 0,055 l	5	A	
7010 90 79	– – – – – – Not exceeding 0,055 l	5	A	
	– – – – – For other products			
7010 90 91	– – – – – – Of colourless glass	5	A	
7010 90 99	– – – – – – Of coloured glass	5	A	
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode ray tubes or the like			
7011 10 00	– For electric lighting	4	A	
7011 20 00	– For cathode ray tubes	4	A	
7011 90 00	– Other	4	A	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)			
7013 10 00	– Of glass ceramic	11	A	
	– Stemware drinking glasses, other than of glass ceramics			
7013 22	– – Of lead crystal			
7013 22 10	– – – Gathered by hand	11	A	
7013 22 90	– – – Gathered mechanically	11	A	
7013 28	– – Other			
7013 28 10	– – – Gathered by hand	11	A	
7013 28 90	– – – Gathered mechanically	11	A	
	– Other drinking glasses, other than of glass ceramics			
7013 33	– – Of lead crystal			
	– – – Gathered by hand			
7013 33 11	– – – – Cut or otherwise decorated	11	A	
7013 33 19	– – – – Other	11	A	
	– – – Gathered mechanically			
7013 33 91	– – – – Cut or otherwise decorated	11	A	
7013 33 99	– – – – Other	11	A	
7013 37	– – Other			

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CN 2007	Description	Base rate	Category	Comments
7013 37 10	– – – Of toughened glass	11	A	
	– – – Other			
	– – – – Gathered by hand			
7013 37 51	– – – – – Cut or otherwise decorated	11	A	
7013 37 59	– – – – – Other	11	A	
	– – – – Gathered mechanically			
7013 37 91	– – – – – Cut or otherwise decorated	11	A	
7013 37 99	– – – – – Other	11	A	
	– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics			
7013 41	– – Of lead crystal			
7013 41 10	– – – Gathered by hand	11	A	
7013 41 90	– – – Gathered mechanically	11	A	
7013 42 00	– – Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	11	A	
7013 49	– – Other			
7013 49 10	– – – Of toughened glass	11	A	
	– – – Other			
7013 49 91	– – – – Gathered by hand	11	A	
7013 49 99	– – – – Gathered mechanically	11	A	
	– Other glassware			
7013 91	– – Of lead crystal			
7013 91 10	– – – Gathered by hand	11	A	
7013 91 90	– – – Gathered mechanically	11	A	
7013 99 00	– – Other	11	A	
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	3	A	
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses			
7015 10 00	– Glasses for corrective spectacles	3	A	
7015 90 00	– Other	3	A	
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms			

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CN 2007	Description	Base rate	Category	Comments
7016 10 00	– Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	A	
7016 90	– Other			
7016 90 10	– – Leaded lights and the like	3	A	
7016 90 80	– – Other	3 MIN 1,2 EUR/ 100 kg/br	A	
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated			
7017 10 00	– Of fused quartz or other fused silica	3	A	
7017 20 00	– Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	3	A	
7017 90 00	– Other	3	A	
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter			
7018 10	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares			
	– – Glass beads			
7018 10 11	– – – Cut and mechanically polished	Free	A	
7018 10 19	– – – Other	7	A	
7018 10 30	– – Imitation pearls	Free	A	
	– – Imitation precious or semi-precious stones			
7018 10 51	– – – Cut and mechanically polished	Free	A	
7018 10 59	– – – Other	3	A	

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CN 2007	Description	Base rate	Category	Comments
7018 10 90	– – Other	3	A	
7018 20 00	– Glass microspheres not exceeding 1 mm in diameter	3	A	
7018 90	– Other			
7018 90 10	– – Glass eyes; articles of glass smallware	3	A	
7018 90 90	– – Other	6	A	
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)			
	– Slivers, rovings, yarn and chopped strands			
7019 11 00	– – Chopped strands, of a length of not more than 50 mm	7	A	
7019 12 00	– – Rovings	7	A	
7019 19	– – Other			
7019 19 10	– – – Of filaments	7	A	
7019 19 90	– – – Of staple fibres	7	A	
	– Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products			
7019 31 00	– – Mats	7	A	
7019 32 00	– – Thin sheets (voiles)	5	A	
7019 39 00	– – Other	5	A	
7019 40 00	– Woven fabrics of rovings	7	A	
	– Other woven fabrics			
7019 51 00	– – Of a width not exceeding 30 cm	7	A	
7019 52 00	– – Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	7	A	
7019 59 00	– – Other	7	A	

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CN 2007	Description	Base rate	Category	Comments
7019 90	– Other			
7019 90 10	– – Non-textile fibres in bulk or flocks	7	A	
7019 90 30	– – Pads and casings for insulating tubes and pipes	7	A	
	– – Other			
7019 90 91	– – – Of textile fibres	7	A	
7019 90 99	– – – Other	7	A	
7020 00	Other articles of glass			
7020 00 05	– Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	Free	A	
	– Glass inners for vacuum flasks or for other vacuum vessels			
7020 00 07	– – Unfinished	3	A	
7020 00 08	– – Finished	6	A	
	– Other			
7020 00 10	– – Of fused quartz or other fused silica	3	A	
7020 00 30	– – Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	3	A	
7020 00 80	– – Other	3	A	
XIV	SECTION XIV - NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN			

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CN 2007	Description	Base rate	Category	Comments
71	CHAPTER 71 - NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN			
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport			
7101 10 00	– Natural pearls	Free	A	
	– Cultured pearls			
7101 21 00	– – Unworked	Free	A	
7101 22 00	– – Worked	Free	A	
7102	Diamonds, whether or not worked, but not mounted or set			
7102 10 00	– Unsorted	Free	A	
	– Industrial			
7102 21 00	– – Unworked or simply sawn, cleaved or bruted	Free	A	
7102 29 00	– – Other	Free	A	
	– Non-industrial			
7102 31 00	– – Unworked or simply sawn, cleaved or bruted	Free	A	
7102 39 00	– – Other	Free	A	
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport			
7103 10 00	– Unworked or simply sawn or roughly shaped	Free	A	
	– Otherwise worked			

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CN 2007	Description	Base rate	Category	Comments
7103 91 00	– – Rubies, sapphires and emeralds	Free	A	
7103 99 00	– – Other	Free	A	
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport			
7104 10 00	– Piezoelectric quartz	Free	A	
7104 20 00	– Other, unworked or simply sawn or roughly shaped	Free	A	
7104 90 00	– Other	Free	A	
7105	Dust and powder of natural or synthetic precious or semi-precious stones			
7105 10 00	– Of diamonds	Free	A	
7105 90 00	– Other	Free	A	
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form			
7106 10 00	– Powder	Free	A	
	– Other			
7106 91	– – Unwrought			
7106 91 10	– – – Of a fineness of not less than 999 parts per 1 000	Free	A	
7106 91 90	– – – Of a fineness of less than 999 parts per 1 000	Free	A	
7106 92	– – Semi-manufactured			
7106 92 20	– – – Of a fineness of not less than 750 parts per 1 000	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7106 92 80	– – – Of a fineness of less than 750 parts per 1 000	Free	A	
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	Free	A	
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form			
	– Non-monetary			
7108 11 00	– – Powder	Free	A	
7108 12 00	– – Other unwrought forms	Free	A	
7108 13	– – Other semi-manufactured forms			
7108 13 10	– – – Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0,15 mm	Free	A	
7108 13 80	– – – Other	Free	A	
7108 20 00	– Monetary	Free	A	
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	Free	A	
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form			
	– Platinum			
7110 11 00	– – Unwrought or in powder form	Free	A	
7110 19	– – Other			
7110 19 10	– – – Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0,15 mm	Free	A	
7110 19 80	– – – Other	Free	A	
	– Palladium			

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CN 2007	Description	Base rate	Category	Comments
7110 21 00	– – Unwrought or in powder form	Free	A	
7110 29 00	– – Other	Free	A	
	– Rhodium			
7110 31 00	– – Unwrought or in powder form	Free	A	
7110 39 00	– – Other	Free	A	
	– Iridium, osmium and ruthenium			
7110 41 00	– – Unwrought or in powder form	Free	A	
7110 49 00	– – Other	Free	A	
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Free	A	
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal			
7112 30 00	– Ash containing precious metal or precious-metal compounds	Free	A	
	– Other			
7112 91 00	– – Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	A	
7112 92 00	– – Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	A	
7112 99 00	– – Other	Free	A	
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal			
	– Of precious metal whether or not plated or clad with precious metal			
7113 11 00	– – Of silver, whether or not plated or clad with other precious metal	2,5	A	
7113 19 00	– – Of other precious metal, whether or not plated or clad with precious metal	2,5	A	
7113 20 00	– Of base metal clad with precious metal	4	A	
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal			
	– Of precious metal whether or not plated or clad with precious metal			

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CN 2007	Description	Base rate	Category	Comments
7114 11 00	– – Of silver, whether or not plated or clad with other precious metal	2	A	
7114 19 00	– – Of other precious metal, whether or not plated or clad with precious metal	2	A	
7114 20 00	– Of base metal clad with precious metal	2	A	
7115	Other articles of precious metal or of metal clad with precious metal			
7115 10 00	– Catalysts in the form of wire cloth or grill, of platinum	Free	A	
7115 90	– Other			
7115 90 10	– – Of precious metal	3	A	
7115 90 90	– – Of metal clad with precious metal	3	A	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)			
7116 10 00	– Of natural or cultured pearls	Free	A	
7116 20	– Of precious or semi-precious stones (natural, synthetic or reconstructed)			
	– – Made wholly of natural precious or semi-precious stones			
7116 20 11	– – – Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories	Free	A	
7116 20 19	– – – Other	2,5	A	
7116 20 90	– – Other	2,5	A	
7117	Imitation jewellery			
	– Of base metal, whether or not plated with precious metal			
7117 11 00	– – Cuff links and studs	4	A	
7117 19	– – Other			
7117 19 10	– – – With parts of glass	4	A	
	– – – Without parts of glass			
7117 19 91	– – – – Gilt, silvered or platinum plated	4	A	
7117 19 99	– – – – Other	4	A	
7117 90 00	– Other	4	A	
7118	Coin			

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CN 2007	Description	Base rate	Category	Comments
7118 10	– Coin (other than gold coin), not being legal tender			
7118 10 10	– – Of silver	Free	A	
7118 10 90	– – Other	Free	A	
7118 90 00	– Other	Free	A	
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL			
72	CHAPTER 72 - IRON AND STEEL			
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms			
7201 10	– Non-alloy pig iron containing by weight 0,5 % or less of phosphorus			
	– – Containing by weight not less than 0,4 % of manganese			
7201 10 11	– – – Containing by weight 1 % or less of silicon	1,7	A	
7201 10 19	– – – Containing by weight more than 1 % of silicon	1,7	A	
7201 10 30	– – Containing by weight not less than 0,1 % but less than 0,4 % of manganese	1,7	A	
7201 10 90	– – Containing by weight less than 0,1 % of manganese	Free	A	
7201 20 00	– Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	2,2	A	
7201 50	– Alloy pig iron; spiegeleisen			
7201 50 10	– – Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium	Free	A	
7201 50 90	– – Other	1,7	A	
7202	Ferro-alloys			
	– Ferro-manganese			
7202 11	– – Containing by weight more than 2 % of carbon			

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CN 2007	Description	Base rate	Category	Comments
7202 11 20	– – – With a granulometry not exceeding 5 mm and a manganese content by weight exceeding 65 %	2,7	A	
7202 11 80	– – – Other	2,7	A	
7202 19 00	– – Other	2,7	A	
	– Ferro-silicon			
7202 21 00	– – Containing by weight more than 55 % of silicon	5,7	A	
7202 29	– – Other			
7202 29 10	– – – Containing by weight 4 % or more but not more than 10 % of magnesium	5,7	A	
7202 29 90	– – – Other	5,7	A	
7202 30 00	– Ferro-silico-manganese	3,7	A	
	– Ferro-chromium			
7202 41	– – Containing by weight more than 4 % of carbon			
7202 41 10	– – – Containing by weight more than 4 % but not more than 6 % of carbon	4	A	
7202 41 90	– – – Containing by weight more than 6 % of carbon	4	A	
7202 49	– – Other			
7202 49 10	– – – Containing by weight not more than 0,05 % of carbon	7	A	
7202 49 50	– – – Containing by weight more than 0,05 % but not more than 0,5 % of carbon	7	A	
7202 49 90	– – – Containing by weight more than 0,5 % but not more than 4 % of carbon	7	A	
7202 50 00	– Ferro-silico-chromium	2,7	A	
7202 60 00	– Ferro-nickel	Free	A	
7202 70 00	– Ferro-molybdenum	2,7	A	
7202 80 00	– Ferro-tungsten and ferro-silico-tungsten	Free	A	
	– Other			
7202 91 00	– – Ferro-titanium and ferro-silico-titanium	2,7	A	
7202 92 00	– – Ferro-vanadium	2,7	A	
7202 93 00	– – Ferro-niobium	Free	A	
7202 99	– – Other			
7202 99 10	– – – Ferro-phosphorus	Free	A	
7202 99 30	– – – Ferro-silico-magnesium	2,7	A	
7202 99 80	– – – Other	2,7	A	
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms			

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CN 2007	Description	Base rate	Category	Comments
7203 10 00	– Ferrous products obtained by direct reduction of iron ore	Free	A	
7203 90 00	– Other	Free	A	
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel			
7204 10 00	– Waste and scrap of cast iron	Free	A	
	– Waste and scrap of alloy steel			
7204 21	– – Of stainless steel			
7204 21 10	– – – Containing by weight 8 % or more of nickel	Free	A	
7204 21 90	– – – Other	Free	A	
7204 29 00	– – Other	Free	A	
7204 30 00	– Waste and scrap of tinned iron or steel	Free	A	
	– Other waste and scrap			
7204 41	– – Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles			
7204 41 10	– – – Turnings, shavings, chips, milling waste, sawdust and filings	Free	A	
	– – – Trimmings and stampings			
7204 41 91	– – – – In bundles	Free	A	
7204 41 99	– – – – Other	Free	A	
7204 49	– – Other			
7204 49 10	– – – Fragmentised (shredded)	Free	A	
	– – – Other			
7204 49 30	– – – – In bundles	Free	A	
7204 49 90	– – – – Other	Free	A	
7204 50 00	– Remelting scrap ingots	Free	A	
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel			
7205 10 00	– Granules	Free	A	
	– Powders			
7205 21 00	– – Of alloy steel	Free	A	
7205 29 00	– – Other	Free	A	
	II. IRON AND NON-ALLOY STEEL			
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)			

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CN 2007	Description	Base rate	Category	Comments
7206 10 00	– Ingots	Free	A	
7206 90 00	– Other	Free	A	
7207	Semi-finished products of iron or non-alloy steel			
	– Containing by weight less than 0,25 % of carbon			
7207 11	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness			
	– – – Rolled or obtained by continuous casting			
7207 11 11	– – – – Of free-cutting steel	Free	A	
	– – – – Other			
7207 11 14	– – – – – Of a thickness not exceeding 130 mm	Free	A	
7207 11 16	– – – – – Of a thickness exceeding 130 mm	Free	A	
7207 11 90	– – – Forged	Free	A	
7207 12	– – Other, of rectangular (other than square) cross-section			
7207 12 10	– – – Rolled or obtained by continuous casting	Free	A	
7207 12 90	– – – Forged	Free	A	
7207 19	– – Other			
	– – – Of circular or polygonal cross-section			
7207 19 12	– – – – Rolled or obtained by continuous casting	Free	A	
7207 19 19	– – – – Forged	Free	A	
7207 19 80	– – – Other	Free	A	
7207 20	– Containing by weight 0,25 % or more of carbon			
	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness			
	– – – Rolled or obtained by continuous casting			
7207 20 11	– – – – Of free-cutting steel	Free	A	
	– – – – Other, containing by weight			
7207 20 15	– – – – – 0,25 % or more but less than 0,6 % of carbon	Free	A	
7207 20 17	– – – – – 0,6 % or more of carbon	Free	A	
7207 20 19	– – – Forged	Free	A	
	– – Other, of rectangular (other than square) cross-section			
7207 20 32	– – – Rolled or obtained by continuous casting	Free	A	
7207 20 39	– – – Forged	Free	A	
	– – Of circular or polygonal cross-section			
7207 20 52	– – – Rolled or obtained by continuous casting	Free	A	
7207 20 59	– – – Forged	Free	A	
7207 20 80	– – Other	Free	A	
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated			

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CN 2007	Description	Base rate	Category	Comments
7208 10 00	– In coils, not further worked than hot-rolled, with patterns in relief	Free	A	
	– Other, in coils, not further worked than hot-rolled, pickled			
7208 25 00	– – Of a thickness of 4,75 mm or more	Free	A	
7208 26 00	– – Of a thickness of 3 mm or more but less than 4,75 mm	Free	A	
7208 27 00	– – Of a thickness of less than 3 mm	Free	A	
	– Other, in coils, not further worked than hot-rolled			
7208 36 00	– – Of a thickness exceeding 10 mm	Free	A	
7208 37 00	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm	Free	A	
7208 38 00	– – Of a thickness of 3 mm or more but less than 4,75 mm	Free	A	
7208 39 00	– – Of a thickness of less than 3 mm	Free	A	
7208 40 00	– Not in coils, not further worked than hot-rolled, with patterns in relief	Free	A	
	– Other, not in coils, not further worked than hot-rolled			
7208 51	– – Of a thickness exceeding 10 mm			
7208 51 20	– – – Of a thickness exceeding 15 mm	Free	A	
	– – – Of a thickness exceeding 10 mm but not exceeding 15 mm, of a width of			
7208 51 91	– – – – 2 050 mm or more	Free	A	
7208 51 98	– – – – Less than 2 050 mm	Free	A	
7208 52	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm			
7208 52 10	– – – Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm	Free	A	
	– – – Other, of a width of			
7208 52 91	– – – – 2 050 mm or more	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
7208 52 99	– – – – Less than 2 050 mm	Free	A	
7208 53	– – Of a thickness of 3 mm or more but less than 4,75 mm			
7208 53 10	– – – Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm and of a thickness of 4 mm or more	Free	A	
7208 53 90	– – – Other	Free	A	
7208 54 00	– – Of a thickness of less than 3 mm	Free	A	
7208 90	– Other			
7208 90 20	– – Perforated	Free	A	
7208 90 80	– – Other	Free	A	
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated			
	– In coils, not further worked than cold-rolled (cold-reduced)			
7209 15 00	– – Of a thickness of 3 mm or more	Free	A	
7209 16	– – Of a thickness exceeding 1 mm but less than 3 mm			
7209 16 10	– – – ‘Electrical’	Free	A	
7209 16 90	– – – Other	Free	A	
7209 17	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm			
7209 17 10	– – – ‘Electrical’	Free	A	
7209 17 90	– – – Other	Free	A	
7209 18	– – Of a thickness of less than 0,5 mm			
7209 18 10	– – – ‘Electrical’	Free	A	
	– – – Other			

▼B

CN 2007	Description	Base rate	Category	Comments
7209 18 91	– – – – Of a thickness of 0,35 mm or more but less than 0,5 mm	Free	A	
7209 18 99	– – – – Of a thickness of less than 0,35 mm	Free	A	
	– Not in coils, not further worked than cold-rolled (cold-reduced)			
7209 25 00	– – Of a thickness of 3 mm or more	Free	A	
7209 26	– – Of a thickness exceeding 1 mm but less than 3 mm			
7209 26 10	– – – ‘Electrical’	Free	A	
7209 26 90	– – – Other	Free	A	
7209 27	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm			
7209 27 10	– – – ‘Electrical’	Free	A	
7209 27 90	– – – Other	Free	A	
7209 28	– – Of a thickness of less than 0,5 mm			
7209 28 10	– – – ‘Electrical’	Free	A	
7209 28 90	– – – Other	Free	A	
7209 90	– Other			
7209 90 20	– – Perforated	Free	A	
7209 90 80	– – Other	Free	A	
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated			
	– Plated or coated with tin			
7210 11 00	– – Of a thickness of 0,5 mm or more	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7210 12	– – Of a thickness of less than 0,5 mm			
7210 12 20	– – – Tinplate	Free	A	
7210 12 80	– – – Other	Free	A	
7210 20 00	– Plated or coated with lead, including terne-plate	Free	A	
7210 30 00	– Electrolytically plated or coated with zinc	Free	A	
	– Otherwise plated or coated with zinc			
7210 41 00	– – Corrugated	Free	A	
7210 49 00	– – Other	Free	A	
7210 50 00	– Plated or coated with chromium oxides or with chromium and chromium oxides	Free	A	
	– Plated or coated with aluminium			
7210 61 00	– – Plated or coated with aluminium-zinc alloys	Free	A	
7210 69 00	– – Other	Free	A	
7210 70	– Painted, varnished or coated with plastics			
7210 70 10	– – Tinplate, varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	Free	A	
7210 70 80	– – Other	Free	A	
7210 90	– Other			
7210 90 30	– – Clad	Free	A	
7210 90 40	– – Tinned and printed	Free	A	
7210 90 80	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated			
	– Not further worked than hot-rolled			
7211 13 00	– – Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Free	A	
7211 14 00	– – Other, of a thickness of 4,75 mm or more	Free	A	
7211 19 00	– – Other	Free	A	
	– Not further worked than cold-rolled (cold-reduced)			
7211 23	– – Containing by weight less than 0,25 % of carbon			
7211 23 20	– – – ‘Electrical’	Free	A	
	– – – Other			
7211 23 30	– – – – Of a thickness of 0,35 mm or more	Free	A	
7211 23 80	– – – – Of a thickness of less than 0,35 mm	Free	A	
7211 29 00	– – Other	Free	A	
7211 90	– Other			
7211 90 20	– – Perforated	Free	A	
7211 90 80	– – Other	Free	A	
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated			
7212 10	– Plated or coated with tin			
7212 10 10	– – Tinplate, not further worked than surface-treated	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7212 10 90	– – Other	Free	A	
7212 20 00	– Electrolytically plated or coated with zin	Free	A	
7212 30 00	– Otherwise plated or coated with zinc	Free	A	
7212 40	– Painted, varnished or coated with plastics			
7212 40 20	– – Tinplate, not further worked than varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	Free	A	
7212 40 80	– – Other	Free	A	
7212 50	– Otherwise plated or coated			
7212 50 20	– – Plated or coated with chromium oxides or with chromium and chromium oxides	Free	A	
7212 50 30	– – Plated or coated with chromium or nickel	Free	A	
7212 50 40	– – Plated or coated with copper	Free	A	
	– – Plated or coated with aluminium			
7212 50 61	– – – Plated or coated with aluminium-zinc alloys	Free	A	
7212 50 69	– – – Other	Free	A	
7212 50 90	– – Other	Free	A	
7212 60 00	– Clad	Free	A	
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel			
7213 10 00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	A	
7213 20 00	– Other, of free-cutting steel	Free	A	
	– Other			
7213 91	– – Of circular cross-section measuring less than 14 mm in diameter			
7213 91 10	– – – Of a type used for concrete reinforcement	Free	A	
7213 91 20	– – – Of a type used for tyre cord	Free	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
7213 91 41	– – – – Containing by weight 0,06 % or less of carbon	Free	A	
7213 91 49	– – – – Containing by weight more than 0,06 % but less than 0,25 % of carbon	Free	A	
7213 91 70	– – – – Containing by weight 0,25 % or more but not more than 0,75 % of carbon	Free	A	
7213 91 90	– – – – Containing by weight more than 0,75 % of carbon	Free	A	
7213 99	– – Other			
7213 99 10	– – – Containing by weight less than 0,25 % of carbon	Free	A	
7213 99 90	– – – Containing by weight 0,25 % or more of carbon	Free	A	
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling			
7214 10 00	– Forged	Free	A	
7214 20 00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	A	
7214 30 00	– Other, of free-cutting steel	Free	A	
	– Other			
7214 91	– – Of rectangular (other than square) cross-section			
7214 91 10	– – – Containing by weight less than 0,25 % of carbon	Free	A	
7214 91 90	– – – Containing by weight 0,25 % or more of carbon	Free	A	
7214 99	– – Other			
	– – – Containing by weight less than 0,25 % of carbon			
7214 99 10	– – – – Of a type used for concrete reinforcement	Free	A	
	– – – – Other, of circular cross-section measuring in diameter			
7214 99 31	– – – – – 80 mm or more	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7214 99 39	– – – – – Less than 80 mm	Free	A	
7214 99 50	– – – – Other	Free	A	
	– – – Containing by weight 0,25 % or more of carbon			
	– – – – Of a circular cross-section measuring in diameter			
7214 99 71	– – – – – 80 mm or more	Free	A	
7214 99 79	– – – – – Less than 80 mm	Free	A	
7214 99 95	– – – – Other	Free	A	
7215	Other bars and rods of iron or non-alloy steel			
7215 10 00	– Of free-cutting steel, not further worked than cold-formed or cold-finished	Free	A	
7215 50	– Other, not further worked than cold-formed or cold-finished			
	– – Containing by weight less than 0,25 % of carbon			
7215 50 11	– – – Of rectangular (other than square) cross-section	Free	A	
7215 50 19	– – – Other	Free	A	
7215 50 80	– – Containing by weight 0,25 % or more of carbon	Free	A	
7215 90 00	– Other	Free	A	
7216	Angles, shapes and sections of iron or non-alloy steel			
7216 10 00	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Free	A	
	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm			
7216 21 00	– – L sections	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
7216 22 00	– – T sections	Free	A	
	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more			
7216 31	– – U sections			
7216 31 10	– – – Of a height of 80 mm or more but not exceeding 220 mm	Free	A	
7216 31 90	– – – Of a height exceeding 220 mm	Free	A	
7216 32	– – I sections			
	– – – Of a height of 80 mm or more but not exceeding 220 mm			
7216 32 11	– – – – With parallel flange faces	Free	A	
7216 32 19	– – – – Other	Free	A	
	– – – Of a height exceeding 220 mm			
7216 32 91	– – – – With parallel flange faces	Free	A	
7216 32 99	– – – – Other	Free	A	
7216 33	– – H sections			
7216 33 10	– – – Of a height of 80 mm or more but not exceeding 180 mm	Free	A	
7216 33 90	– – – Of a height exceeding 180 mm	Free	A	
7216 40	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more			
7216 40 10	– – L sections	Free	A	
7216 40 90	– – T sections	Free	A	
7216 50	– Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded			

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CN 2007	Description	Base rate	Category	Comments
7216 50 10	– – With a cross-section which is capable of being enclosed in a square the side of which is 80 mm	Free	A	
	– – Other			
7216 50 91	– – – Bulb flats	Free	A	
7216 50 99	– – – Other	Free	A	
	– Angles, shapes and sections, not further worked than cold-formed or cold-finished			
7216 61	– – Obtained from flat-rolled products			
7216 61 10	– – – C, L, U, Z, omega or open-ended sections	Free	A	
7216 61 90	– – – Other	Free	A	
7216 69 00	– – Other	Free	A	
	– Other			
7216 91	– – Cold-formed or cold-finished from flat-rolled products			
7216 91 10	– – – Profiled (ribbed) sheets	Free	A	
7216 91 80	– – – Other	Free	A	
7216 99 00	– – Other	Free	A	
7217	Wire of iron or non-alloy steel			
7217 10	– Not plated or coated, whether or not polished			
	– – Containing by weight less than 0,25 % of carbon			
7217 10 10	– – – With a maximum cross-sectional dimension of less than 0,8 mm	Free	A	
	– – – With a maximum cross-sectional dimension of 0,8 mm or more			
7217 10 31	– – – – Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7217 10 39	– – – – Other	Free	A	
7217 10 50	– – Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	A	
7217 10 90	– – Containing by weight 0,6 % or more of carbon	Free	A	
7217 20	– Plated or coated with zinc			
	– – Containing by weight less than 0,25 % of carbon			
7217 20 10	– – – With a maximum cross-sectional dimension of less than 0,8 mm	Free	A	
7217 20 30	– – – With a maximum cross-sectional dimension of 0,8 mm or more	Free	A	
7217 20 50	– – Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	A	
7217 20 90	– – Containing by weight 0,6 % or more of carbon	Free	A	
7217 30	– Plated or coated with other base metals			
	– – Containing by weight less than 0,25 % of carbon			
7217 30 41	– – – Copper-coated	Free	A	
7217 30 49	– – – Other	Free	A	
7217 30 50	– – Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	A	
7217 30 90	– – Containing by weight 0,6 % or more of carbon	Free	A	
7217 90	– Other			
7217 90 20	– – Containing by weight less than 0,25 % of carbon	Free	A	
7217 90 50	– – Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	A	
7217 90 90	– – Containing by weight 0,6 % or more of carbon	Free	A	

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CN 2007	Description	Base rate	Category	Comments
	III. STAINLESS STEEL			
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel			
7218 10 00	– Ingots and other primary forms	Free	A	
	– Other			
7218 91	– – Of rectangular (other than square) cross-section			
7218 91 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7218 91 80	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7218 99	– – Other			
	– – – Of square cross-section			
7218 99 11	– – – – Rolled or obtained by continous casting	Free	A	
7218 99 19	– – – – Forged	Free	A	
	– – – Other			
7218 99 20	– – – – Rolled or obtained by continuous casting	Free	A	
7218 99 80	– – – – Forged	Free	A	
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more			
	– Not further worked than hot-rolled, in coils			
7219 11 00	– – Of a thickness exceeding 10 mm	Free	A	
7219 12	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm			
7219 12 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 12 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7219 13	– – Of a thickness of 3 mm or more but less than 4,75 mm			

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CN 2007	Description	Base rate	Category	Comments
7219 13 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 13 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7219 14	– – Of a thickness of less than 3 mm			
7219 14 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 14 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
	– Not further worked than hot-rolled, not in coils			
7219 21	– – Of a thickness exceeding 10 mm			
7219 21 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 21 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7219 22	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm			
7219 22 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 22 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7219 23 00	– – Of a thickness of 3 mm or more but less than 4,75 mm	Free	A	
7219 24 00	– – Of a thickness of less than 3 mm	Free	A	
	– Not further worked than cold-rolled (cold-reduced)			
7219 31 00	– – Of a thickness of 4,75 mm or more	Free	A	
7219 32	– – Of a thickness of 3 mm or more but less than 4,75 mm			
7219 32 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 32 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7219 33	– – Of a thickness exceeding 1 mm but less than 3 mm			
7219 33 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 33 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7219 34	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm			
7219 34 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 34 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7219 35	– – Of a thickness of less than 0,5 mm			
7219 35 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7219 35 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	
7219 90	– Other			
7219 90 20	– – Perforated	Free	A	
7219 90 80	– – Other	Free	A	
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm			
	– Not further worked than hot-rolled			
7220 11 00	– – Of a thickness of 4,75 mm or more	Free	A	
7220 12 00	– – Of a thickness of less than 4,75 mm	Free	A	
7220 20	– Not further worked than cold-rolled (cold-reduced)			
	– – Of a thickness of 3 mm or more, containing by weight			
7220 20 21	– – – 2,5 % or more of nickel	Free	A	
7220 20 29	– – – Less than 2,5 % of nickel	Free	A	
	– – Of a thickness exceeding 0,35 mm but less than 3 mm, containing by weight			
7220 20 41	– – – 2,5 % or more of nickel	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7220 20 49	– – – Less than 2,5 % of nickel	Free	A	
	– – Of a thickness not exceeding 0,35 mm, containing by weight			
7220 20 81	– – – 2,5 % or more of nickel	Free	A	
7220 20 89	– – – Less than 2,5 % of nickel	Free	A	
7220 90	– Other			
7220 90 20	– – Perforated	Free	A	
7220 90 80	– – Other	Free	A	
7221 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel			
7221 00 10	– Containing by weight 2,5 % or more of nickel	Free	A	
7221 00 90	– Containing by weight less than 2,5 % of nickel	Free	A	
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel			
	– Bars and rods, not further worked than hot-rolled, hot-drawn or extruded			
7222 11	– – Of circular cross-section			
	– – – Of a diameter of 80 mm or more, containing by weight			
7222 11 11	– – – – 2,5 % or more of nickel	Free	A	
7222 11 19	– – – – Less than 2,5 % of nickel	Free	A	
	– – – Of a diameter of less than 80 mm, containing by weight			
7222 11 81	– – – – 2,5 % or more of nickel	Free	A	
7222 11 89	– – – – Less than 2,5 % of nickel	Free	A	
7222 19	– – Other			
7222 19 10	– – – Containing by weight 2,5 % or more of nickel	Free	A	
7222 19 90	– – – Containing by weight less than 2,5 % of nickel	Free	A	

▼B

CN 2007	Description	Base rate	Category	Comments
7222 20	– Bars and rods, not further worked than cold-formed or cold-finished			
	– – Of circular cross-section			
	– – – Of a diameter of 80 mm or more, containing by weight			
7222 20 11	– – – – 2,5 % or more of nickel	Free	A	
7222 20 19	– – – – Less than 2,5 % of nickel	Free	A	
	– – – Of a diameter of 25 mm or more, but less than 80 mm, containing by weight			
7222 20 21	– – – – 2,5 % or more of nickel	Free	A	
7222 20 29	– – – – Less than 2,5 % of nickel	Free	A	
	– – – Of a diameter of less than 25 mm, containing by weight			
7222 20 31	– – – – 2,5 % or more of nickel	Free	A	
7222 20 39	– – – – Less than 2,5 % of nickel	Free	A	
	– – Other, containing by weight			
7222 20 81	– – – 2,5 % or more of nickel	Free	A	
7222 20 89	– – – Less than 2,5 % of nickel	Free	A	
7222 30	– Other bars and rods			
	– – Forged, containing by weight			
7222 30 51	– – – 2,5 % or more of nickel	Free	A	
7222 30 91	– – – Less than 2,5 % of nickel	Free	A	
7222 30 97	– – Other	Free	A	
7222 40	– Angles, shapes and sections			

▼B

CN 2007	Description	Base rate	Category	Comments
7222 40 10	– – Not further worked than hot-rolled, hot-drawn or extruded	Free	A	
7222 40 50	– – Not further worked than cold-formed or cold-finished	Free	A	
7222 40 90	– – Other	Free	A	
7223 00	Wire of stainless steel			
	– Containing by weight 2,5 % or more of nickel			
7223 00 11	– – Containing by weight 28 % or more but not more than 31 % of nickel and 20 % or more but not more than 22 % of chromium	Free	A	
7223 00 19	– – Other	Free	A	
	– Containing by weight less than 2,5 % of nickel			
7223 00 91	– – Containing by weight 13 % or more but not more than 25 % of chromium and 3,5 % or more but not more than 6 % of aluminium	Free	A	
7223 00 99	– – Other	Free	A	
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel			
7224 10	– Ingots and other primary forms			
7224 10 10	– – Of tool steel	Free	A	
7224 10 90	– – Other	Free	A	
7224 90	– Other			
7224 90 02	– – Of tool steel	Free	A	
	– – Other			
	– – – Of rectangular (including square) cross-section			
	– – – – Hot-rolled or obtained by continuous casting			
	– – – – – The width measuring less than twice the thickness			
7224 90 03	– – – – – – Of high-speed steel	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7224 90 05	– – – – – – Containing by weight not more than 0,7 % of carbon, 0,5 % or more but not more than 1,2 % of manganese and 0,6 % or more but not more than 2,3 % of silicon; containing by weight 0,0008 % or more of boron with any other element less than the minimum content referred to in note 1 (f) to this chapter	Free	A	
7224 90 07	– – – – – – Other	Free	A	
7224 90 14	– – – – – Other	Free	A	
7224 90 18	– – – – Forged	Free	A	
	– – – Other			
	– – – – Hot-rolled or obtained by continuous casting			
7224 90 31	– – – – – Containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	A	
7224 90 38	– – – – – Other	Free	A	
7224 90 90	– – – – Forged	Free	A	
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more			
	– Of silicon-electrical steel			
7225 11 00	– – Grain-oriented	Free	A	
7225 19	– – Other			
7225 19 10	– – – Hot-rolled	Free	A	
7225 19 90	– – – Cold-rolled	Free	A	
7225 30	– Other, not further worked than hot-rolled, in coils			
7225 30 10	– – Of tool steel	Free	A	
7225 30 30	– – Of high-speed steel	Free	A	
7225 30 90	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7225 40	– Other, not further worked than hot-rolled, not in coils			
7225 40 12	– – Of tool steel	Free	A	
7225 40 15	– – Of high-speed steel	Free	A	
	– – Other			
7225 40 40	– – – Of a thickness exceeding 10 mm	Free	A	
7225 40 60	– – – Of a thickness of 4,75 mm or more but not exceeding 10 mm	Free	A	
7225 40 90	– – – Of a thickness of less than 4,75 mm	Free	A	
7225 50	– Other, not further worked than cold-rolled (cold-reduced)			
7225 50 20	– – Of high-speed steel	Free	A	
7225 50 80	– – Other	Free	A	
	– Other			
7225 91 00	– – Electrolytically plated or coated with zinc	Free	A	
7225 92 00	– – Otherwise plated or coated with zinc	Free	A	
7225 99 00	– – Other	Free	A	
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm			
	– Of silicon-electrical steel			
7226 11 00	– – Grain-oriented	Free	A	
7226 19	– – Other			
7226 19 10	– – – Not further worked than hot-rolled	Free	A	
7226 19 80	– – – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7226 20 00	– Of high-speed steel	Free	A	
	– Other			
7226 91	– – Not further worked than hot-rolled			
7226 91 20	– – – Of tool steel	Free	A	
	– – – Other			
7226 91 91	– – – – Of a thickness of 4,75 mm or more	Free	A	
7226 91 99	– – – – Of a thickness of less than 4,75 mm	Free	A	
7226 92 00	– – Not further worked than cold-rolled (cold-reduced)	Free	A	
7226 99	– – Other			
7226 99 10	– – – Electrolytically plated or coated with zinc	Free	A	
7226 99 30	– – – Otherwise plated or coated with zinc	Free	A	
7226 99 70	– – – Other	Free	A	
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel			
7227 10 00	– Of high-speed steel	Free	A	
7227 20 00	– Of silico-manganese steel	Free	A	
7227 90	– Other			
7227 90 10	– – Containing by weight 0,0008 % or more of boron with any other element less than the minimum content referred to in note 1 (f) to this chapter	Free	A	
7227 90 50	– – Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7227 90 95	– – Other	Free	A	
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel			
7228 10	– Bars and rods, of high-speed steel			
7228 10 20	– – Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	Free	A	
7228 10 50	– – Forged	Free	A	
7228 10 90	– – Other	Free	A	
7228 20	– Bars and rods, of silico-manganese steel			
7228 20 10	– – Of rectangular (other than square) cross-section, hot-rolled on four faces	Free	A	
	– – Other			
7228 20 91	– – – Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	Free	A	
7228 20 99	– – – Other	Free	A	
7228 30	– Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded			
7228 30 20	– – Of tool steel	Free	A	
	– – Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum			
7228 30 41	– – – Of circular cross-section of a diameter of 80 mm or more	Free	A	
7228 30 49	– – – Other	Free	A	
	– – Other			
	– – – Of circular cross-section, of a diameter of			
7228 30 61	– – – – 80 mm or more	Free	A	
7228 30 69	– – – – Less than 80 mm	Free	A	
7228 30 70	– – – Of rectangular (other than square) cross-section, hot-rolled on four faces	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7228 30 89	– – – Other	Free	A	
7228 40	– Other bars and rods, not further worked than forged			
7228 40 10	– – Of tool steel	Free	A	
7228 40 90	– – Other	Free	A	
7228 50	– Other bars and rods, not further worked than cold-formed or cold-finished			
7228 50 20	– – Of tool steel	Free	A	
7228 50 40	– – Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	A	
	– – Other			
	– – – Of circular cross-section, of a diameter of			
7228 50 61	– – – – 80 mm or more	Free	A	
7228 50 69	– – – – Less than 80 mm	Free	A	
7228 50 80	– – – Other	Free	A	
7228 60	– Other bars and rods			
7228 60 20	– – Of tool steel	Free	A	
7228 60 80	– – Other	Free	A	
7228 70	– Angles, shapes and sections			
7228 70 10	– – Not further worked than hot-rolled, hot-drawn or extruded	Free	A	
7228 70 90	– – Other	Free	A	
7228 80 00	– Hollow drill bars and rods	Free	A	
7229	Wire of other alloy steel			

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CN 2007	Description	Base rate	Category	Comments
7229 20 00	– Of silico-manganese steel	Free	A	
7229 90	– Other			
7229 90 20	– – Of high-speed steel	Free	A	
	– – Other			
7229 90 50	– – – Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	A	
7229 90 90	– – Other	Free	A	
73	CHAPTER 73 - ARTICLES OF IRON OR STEEL			
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel			
7301 10 00	– Sheet piling	Free	A	
7301 20 00	– Angles, shapes and sections	Free	A	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails			
7302 10	– Rails			
7302 10 10	– – Current-conducting, with parts of non-ferrous metal	Free	A	
	– – Other			
	– – – New			
	– – – – Vignole rails			
7302 10 21	– – – – – Of a weight per metre of 46 kg or more	Free	A	
7302 10 23	– – – – – Of a weight per metre of 27 kg or more but less than 46 kg	Free	A	
7302 10 29	– – – – – Of a weight per metre of less than 27 kg	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7302 10 40	– – – – Grooved rails	Free	A	
7302 10 50	– – – – Other	Free	A	
7302 10 90	– – – Used	Free	A	
7302 30 00	– Switch blades, crossing frogs, point rods and other crossing pieces	2,7	A	
7302 40 00	– Fish-plates and sole plates	Free	A	
7302 90 00	– Other	Free	A	
7303 00	Tubes, pipes and hollow profiles, of cast iron			
7303 00 10	– Tubes and pipes of a kind used in pressure systems	3,2	A	
7303 00 90	– Other	3,2	A	
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel			
	– Line pipe of a kind used for oil or gas pipelines			
7304 11 00	– – Of stainless steel	Free	A	
7304 19	– – Other			
7304 19 10	– – – Of an external diameter not exceeding 168,3 mm	Free	A	
7304 19 30	– – – Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	A	
7304 19 90	– – – Of an external diameter exceeding 406,4 mm	Free	A	
	– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
7304 22 00	– – Drill pipe of stainless steel	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7304 23 00	– – Other drill pipe	Free	A	
7304 24 00	– – Other, of stainless steel	Free	A	
7304 29	– – Other			
7304 29 10	– – – Of an external diameter not exceeding 168,3 mm	Free	A	
7304 29 30	– – – Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	A	
7304 29 90	– – – Of an external diameter exceeding 406,4 mm	Free	A	
	– Other, of circular cross-section, of iron or non-alloy steel			
7304 31	– – Cold-drawn or cold-rolled (cold-reduced)			
7304 31 20	– – – Precision tubes	Free	A	
7304 31 80	– – – Other	Free	A	
7304 39	– – Other			
7304 39 10	– – – Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	Free	A	
	– – – Other			
7304 39 30	– – – – Of an external diameter exceeding 421 mm and of a wall thickness exceeding 10,5 mm	Free	A	
	– – – – Other			
	– – – – – Threaded or threadable tubes (gas pipe)			
7304 39 52	– – – – – – Plated or coated with zinc	Free	A	
7304 39 58	– – – – – – Other	Free	A	
	– – – – – Other, of an external diameter			
7304 39 92	– – – – – – Not exceeding 168,3 mm	Free	A	
7304 39 93	– – – – – – Exceeding 168,3 mm, but not exceeding 406,4 mm	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7304 39 99	– – – – – – Exceeding 406,4 mm	Free	A	
	– Other, of circular cross-section, of stainless steel			
7304 41 00	– – Cold-drawn or cold-rolled (cold-reduced)	Free	A	
7304 49	– – Other			
7304 49 10	– – – Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	Free	A	
	– – – Other			
7304 49 92	– – – – Of an external diameter not exceeding 406,4 mm	Free	A	
7304 49 99	– – – – Of an external diameter exceeding 406,4 mm	Free	A	
	– Other, of circular cross-section, of other alloy steel			
7304 51	– – Cold-drawn or cold-rolled (cold-reduced)			
	– – – Straight and of uniform wall thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum, of a length			
7304 51 12	– – – – Not exceeding 0,5 m	Free	A	
7304 51 18	– – – – Exceeding 0,5 m	Free	A	
	– – – Other			
7304 51 81	– – – – Precision tubes	Free	A	
7304 51 89	– – – – Other	Free	A	
7304 59	– – Other			
7304 59 10	– – – Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	Free	A	
	– – – Other, straight and of uniform wall thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum, of a length			

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CN 2007	Description	Base rate	Category	Comments
7304 59 32	– – – – Not exceeding 0,5 m	Free	A	
7304 59 38	– – – – Exceeding 0,5 m	Free	A	
	– – – Other			
7304 59 92	– – – – Of an external diameter not exceeding 168,3 mm	Free	A	
7304 59 93	– – – – Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	A	
7304 59 99	– – – – Of an external diameter exceeding 406,4 mm	Free	A	
7304 90 00	– Other	Free	A	
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel			
	– Line pipe of a kind used for oil or gas pipelines			
7305 11 00	– – Longitudinally submerged arc welded	Free	A	
7305 12 00	– – Other, longitudinally welded	Free	A	
7305 19 00	– – Other	Free	A	
7305 20 00	– Casing of a kind used in drilling for oil or gas	Free	A	
	– Other, welded			
7305 31 00	– – Longitudinally welded	Free	A	
7305 39 00	– – Other	Free	A	
7305 90 00	– Other	Free	A	
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel			
	– Line pipe of a kind used for oil or gas pipelines			

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CN 2007	Description	Base rate	Category	Comments
7306 11	– – Welded, of stainless steel			
7306 11 10	– – – Longitudinally welded	Free	A	
7306 11 90	– – – Spirally welded	Free	A	
7306 19	– – Other			
	– – – Longitudinally welded			
7306 19 11	– – – – Of an external diameter not exceeding 168,3 mm	Free	A	
7306 19 19	– – – – Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	A	
7306 19 90	– – – Spirally welded	Free	A	
	– Casing and tubing of a kind used in drilling for oil or gas			
7306 21 00	– – Welded, of stainless steel	Free	A	
7306 29 00	– – Other	Free	A	
7306 30	– Other, welded, of circular cross-section, of iron or non-alloy steel			
	– – Precision tubes, with a wall thickness			
7306 30 11	– – – Not exceeding 2 mm	Free	A	
7306 30 19	– – – Exceeding 2 mm	Free	A	
	– – Other			
	– – – Threaded or threadable tubes (gas pipe)			
7306 30 41	– – – – Plated or coated with zinc	Free	A	
7306 30 49	– – – – Other	Free	A	
	– – – Other, of an external diameter			
	– – – – Not exceeding 168,3 mm			

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CN 2007	Description	Base rate	Category	Comments
7306 30 72	– – – – – Plated or coated with zinc	Free	A	
7306 30 77	– – – – – Other	Free	A	
7306 30 80	– – – – Exceeding 168,3 mm, but not exceeding 406,4 mm	Free	A	
7306 40	– Other, welded, of circular cross-section, of stainless steel			
7306 40 20	– – Cold-drawn or cold-rolled (cold-reduced)	Free	A	
7306 40 80	– – Other	Free	A	
7306 50	– Other, welded, of circular cross-section, of other alloy steel			
7306 50 20	– – Precision tubes	Free	A	
7306 50 80	– – Other	Free	A	
	– Other, welded, of non-circular cross-section			
7306 61	– – Of square or rectangular cross-section			
	– – – With a wall thickness not exceeding 2 mm			
7306 61 11	– – – – Of stainless steel	Free	A	
7306 61 19	– – – – Other	Free	A	
	– – – With a wall thickness exceeding 2 mm			
7306 61 91	– – – – Of stainless steel	Free	A	
7306 61 99	– – – – Other	Free	A	
7306 69	– – Of other non-circular cross-section			
7306 69 10	– – – Of stainless steel	Free	A	
7306 69 90	– – – Other	Free	A	
7306 90 00	– Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel			
	– Cast fittings			
7307 11	– – Of non-malleable cast iron			
7307 11 10	– – – Of a kind used in pressure systems	3,7	A	
7307 11 90	– – – Other	3,7	A	
7307 19	– – Other			
7307 19 10	– – – Of malleable cast iron	3,7	A	
7307 19 90	– – – Other	3,7	A	
	– Other, of stainless steel			
7307 21 00	– – Flanges	3,7	A	
7307 22	– – Threaded elbows, bends and sleeves			
7307 22 10	– – – Sleeves	Free	A	
7307 22 90	– – – Elbows and bends	3,7	A	
7307 23	– – Butt welding fittings			
7307 23 10	– – – Elbows and bends	3,7	A	
7307 23 90	– – – Other	3,7	A	
7307 29	– – Other			
7307 29 10	– – – Threaded	3,7	A	
7307 29 30	– – – For welding	3,7	A	
7307 29 90	– – – Other	3,7	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
7307 91 00	– – Flanges	3,7	A	
7307 92	– – Threaded elbows, bends and sleeves			
7307 92 10	– – – Sleeves	Free	A	
7307 92 90	– – – Elbows and bends	3,7	A	
7307 93	– – Butt welding fittings			
	– – – With greatest external diameter not exceeding 609,6 mm			
7307 93 11	– – – – Elbows and bends	3,7	A	
7307 93 19	– – – – Other	3,7	A	
	– – – With greatest external diameter exceeding 609,6 mm			
7307 93 91	– – – – Elbows and bends	3,7	A	
7307 93 99	– – – – Other	3,7	A	
7307 99	– – Other			
7307 99 10	– – – Threaded	3,7	A	
7307 99 30	– – – For welding	3,7	A	
7307 99 90	– – – Other	3,7	A	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel			
7308 10 00	– Bridges and bridge-sections	Free	A	
7308 20 00	– Towers and lattice masts	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7308 30 00	– Doors, windows and their frames and thresholds for doors	Free	A	
7308 40	– Equipment for scaffolding, shuttering, propping or pit-propping			
7308 40 10	– – Mine supports	Free	A	
7308 40 90	– – Other	Free	A	
7308 90	– Other			
7308 90 10	– – Weirs, sluices, lock-gates, landing stages, fixed docks and other maritime and waterway structures	Free	A	
	– – Other			
	– – – Solely or principally of sheet			
7308 90 51	– – – – Panels comprising two walls of profiled (ribbed) sheet with an insulating core	Free	A	
7308 90 59	– – – – Other	Free	A	
7308 90 99	– – – Other	Free	A	
7309 00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment			
7309 00 10	– For gases (other than compressed or liquefied gas)	2,2	A	
	– For liquids			
7309 00 30	– – Lined or heat-insulated	2,2	A	
	– – Other, of a capacity			
7309 00 51	– – – Exceeding 100 000 l	2,2	A	
7309 00 59	– – – Not exceeding 100 000 l	2,2	A	
7309 00 90	– For solids	2,2	A	

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CN 2007	Description	Base rate	Category	Comments
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment			
7310 10 00	– Of a capacity of 50 l or more	2,7	A	
	– Of a capacity of less than 50 l			
7310 21	– – Cans which are to be closed by soldering or crimping			
7310 21 11	– – – Cans of a kind used for preserving food	2,7	A	
7310 21 19	– – – Cans of a kind used for preserving drink	2,7	A	
	– – – Other, with a wall thickness of			
7310 21 91	– – – – Less than 0,5 mm	2,7	A	
7310 21 99	– – – – 0,5 mm or more	2,7	A	
7310 29	– – Other			
7310 29 10	– – – With a wall thickness of less than 0,5 mm	2,7	A	
7310 29 90	– – – With a wall thickness of 0,5 mm or more	2,7	A	
7311 00	Containers for compressed or liquefied gas, of iron or steel			
7311 00 10	– Seamless	2,7	A	
	– Other, of a capacity of			
7311 00 91	– – Less than 1 000 l	2,7	A	
7311 00 99	– – 1 000 l or more	2,7	A	
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated			
7312 10	– Stranded wire, ropes and cables			

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CN 2007	Description	Base rate	Category	Comments
7312 10 20	– – Of stainless steel	Free	A	
	– – Other, with a maximum cross-sectional dimension			
	– – – Not exceeding 3 mm			
7312 10 41	– – – – Plated or coated with copper-zinc alloys (brass)	Free	A	
7312 10 49	– – – – Other	Free	A	
	– – – Exceeding 3 mm			
	– – – – Stranded wire			
7312 10 61	– – – – – Not coated	Free	A	
	– – – – – Coated			
7312 10 65	– – – – – – Plated or coated with zinc	Free	A	
7312 10 69	– – – – – – Other	Free	A	
	– – – – Ropes and cables (including locked coil ropes)			
	– – – – – Not coated or only plated or coated with zinc, with a maximum cross-sectional dimension			
7312 10 81	– – – – – – Exceeding 3 mm but not exceeding 12 mm	Free	A	
7312 10 83	– – – – – – Exceeding 12 mm but not exceeding 24 mm	Free	A	
7312 10 85	– – – – – – Exceeding 24 mm but not exceeding 48 mm	Free	A	
7312 10 89	– – – – – – Exceeding 48 mm	Free	A	
7312 10 98	– – – – – Other	Free	A	
7312 90 00	– Other	Free	A	
7313 00 00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel			
	– Woven cloth			
7314 12 00	– – Endless bands for machinery, of stainless steel	Free	A	
7314 14 00	– – Other woven cloth, of stainless steel	Free	A	
7314 19 00	– – Other	Free	A	
7314 20	– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more			
7314 20 10	– – Of ribbed wire	Free	A	
7314 20 90	– – Other	Free	A	
	– Other grill, netting and fencing, welded at the intersection			
7314 31 00	– – Plated or coated with zinc	Free	A	
7314 39 00	– – Other	Free	A	
	– Other cloth, grill, netting and fencing			
7314 41	– – Plated or coated with zinc			
7314 41 10	– – – Hexagonal netting	Free	A	
7314 41 90	– – – Other	Free	A	
7314 42	– – Coated with plastics			
7314 42 10	– – – Hexagonal netting	Free	A	
7314 42 90	– – – Other	Free	A	
7314 49 00	– – Other	Free	A	
7314 50 00	– Expanded metal	Free	A	
7315	Chain and parts thereof, of iron or steel			
	– Articulated link chain and parts thereof			

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CN 2007	Description	Base rate	Category	Comments
7315 11	– – Roller chain			
7315 11 10	– – – Of a kind used for cycles and motorcycles	2,7	A	
7315 11 90	– – – Other	2,7	A	
7315 12 00	– – Other chain	2,7	A	
7315 19 00	– – Parts	2,7	A	
7315 20 00	– Skid chain	2,7	A	
	– Other chain			
7315 81 00	– – Stud-link	2,7	A	
7315 82	– – Other, welded link			
7315 82 10	– – – The constituent material of which has a maximum cross-sectional dimension of 16 mm or less	2,7	A	
7315 82 90	– – – The constituent material of which has a maximum cross-sectional dimension of more than 16 mm	2,7	A	
7315 89 00	– – Other	2,7	A	
7315 90 00	– Other parts	2,7	A	
7316 00 00	Anchors, grapnels and parts thereof, of iron or steel	2,7	A	
7317 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper			
7317 00 10	– Drawing pins	Free	A	
	– Other			
	– – Cold-pressed from wire			
7317 00 20	– – – Nails in strips or coils	Free	A	
7317 00 40	– – – Nails of steel containing by weight 0,5 % or more of carbon, hardened	Free	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
7317 00 61	– – – – Plated or coated with zinc	Free	A	
7317 00 69	– – – – Other	Free	A	
7317 00 90	– – Other	Free	A	
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel			
	– Threaded articles			
7318 11 00	– – Coach screws	3,7	A	
7318 12	– – Other wood screws			
7318 12 10	– – – Of stainless steel	3,7	A	
7318 12 90	– – – Other	3,7	A	
7318 13 00	– – Screw hooks and screw rings	3,7	A	
7318 14	– – Self-tapping screws			
7318 14 10	– – – Of stainless steel	3,7	A	
	– – – Other			
7318 14 91	– – – – Spaced-thread screws	3,7	A	
7318 14 99	– – – – Other	3,7	A	
7318 15	– – Other screws and bolts, whether or not with their nuts or washers			
7318 15 10	– – – Screws, turned from bars, rods, profiles, or wire, of solid section, of a shank thickness not exceeding 6 mm	3,7	A	
	– – – Other			
7318 15 20	– – – – For fixing railway track construction material	3,7	A	
	– – – – Other			
	– – – – – Without heads			

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CN 2007	Description	Base rate	Category	Comments
7318 15 30	– – – – – – Of stainless steel	3,7	A	
	– – – – – – Other, with a tensile strength			
7318 15 41	– – – – – – – – Of less than 800 MPa	3,7	A	
7318 15 49	– – – – – – – – Of 800 MPa or more	3,7	A	
	– – – – – With heads			
	– – – – – – Slotted and cross-recessed screws			
7318 15 51	– – – – – – – – Of stainless steel	3,7	A	
7318 15 59	– – – – – – – – Other	3,7	A	
	– – – – – – Hexagon socket head screws			
7318 15 61	– – – – – – – – Of stainless steel	3,7	A	
7318 15 69	– – – – – – – – Other	3,7	A	
	– – – – – – Hexagon bolts			
7318 15 70	– – – – – – – – Of stainless steel	3,7	A	
	– – – – – – – – Other, with a tensile strength			
7318 15 81	– – – – – – – – – Of less than 800 MPa	3,7	A	
7318 15 89	– – – – – – – – – Of 800 MPa or more	3,7	A	
7318 15 90	– – – – – – Other	3,7	A	
7318 16	– – Nuts			
7318 16 10	– – – Turned from bars, rods, profiles, or wire, of solid section, of a hole diameter not exceeding 6 mm	3,7	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
7318 16 30	– – – – Of stainless steel	3,7	A	
	– – – – Other			
7318 16 50	– – – – – Self-locking nuts	3,7	A	
	– – – – – Other, with an inside diameter			
7318 16 91	– – – – – – Not exceeding 12 mm	3,7	A	
7318 16 99	– – – – – – Exceeding 12 mm	3,7	A	
7318 19 00	– – Other	3,7	A	
	– Non-threaded articles			
7318 21 00	– – Spring washers and other lock washers	3,7	A	
7318 22 00	– – Other washers	3,7	A	
7318 23 00	– – Rivets	3,7	A	
7318 24 00	– – Cotters and cotter pins	3,7	A	
7318 29 00	– – Other	3,7	A	
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included			
7319 20 00	– Safety pins	2,7	A	
7319 30 00	– Other pins	2,7	A	
7319 90	– Other			
7319 90 10	– – Sewing, darning or embroidery needles	2,7	A	
7319 90 90	– – Other	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
7320	Springs and leaves for springs, of iron or steel			
7320 10	– Leaf-springs and leaves therefor			
	– – Hot-worked			
7320 10 11	– – – Laminated springs and leaves therefor	2,7	A	
7320 10 19	– – – Other	2,7	A	
7320 10 90	– – Other	2,7	A	
7320 20	– Helical springs			
7320 20 20	– – Hot-worked	2,7	A	
	– – Other			
7320 20 81	– – – Coil compression springs	2,7	A	
7320 20 85	– – – Coil tension springs	2,7	A	
7320 20 89	– – – Other	2,7	A	
7320 90	– Other			
7320 90 10	– – Flat spiral springs	2,7	A	
7320 90 30	– – Discs springs	2,7	A	
7320 90 90	– – Other	2,7	A	
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel			
	– Cooking appliances and plate warmers			
7321 11	– – For gas fuel or for both gas and other fuels			

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CN 2007	Description	Base rate	Category	Comments
7321 11 10	– – – With oven, including separate ovens	2,7	A	
7321 11 90	– – – Other	2,7	A	
7321 12 00	– – For liquid fuel	2,7	A	
7321 19 00	– – Other, including appliances for solid fuel	2,7	A	
	– Other appliances			
7321 81	– – For gas fuel or for both gas and other fuels			
7321 81 10	– – – With exhaust outlet	2,7	A	
7321 81 90	– – – Other	2,7	A	
7321 82	– – For liquid fuel			
7321 82 10	– – – With exhaust outlet	2,7	A	
7321 82 90	– – – Other	2,7	A	
7321 89 00	– – Other, including appliances for solid fuel	2,7	A	
7321 90 00	– Parts	2,7	A	
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel			
	– Radiators and parts thereof			
7322 11 00	– – Of cast iron	3,2	A	
7322 19 00	– – Other	3,2	A	
7322 90 00	– Other	3,2	A	
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel			

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CN 2007	Description	Base rate	Category	Comments
7323 10 00	– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	3,2	A	
	– Other			
7323 91 00	– – Of cast iron, not enamelled	3,2	A	
7323 92 00	– – Of cast iron, enamelled	3,2	A	
7323 93	– – Of stainless steel			
7323 93 10	– – – Articles for table use	3,2	A	
7323 93 90	– – – Other	3,2	A	
7323 94	– – Of iron (other than cast iron) or steel, enamelled			
7323 94 10	– – – Articles for table use	3,2	A	
7323 94 90	– – – Other	3,2	A	
7323 99	– – Other			
7323 99 10	– – – Articles for table use	3,2	A	
	– – – Other			
7323 99 91	– – – – Varnished or painted	3,2	A	
7323 99 99	– – – – Other	3,2	A	
7324	Sanitary ware and parts thereof, of iron or steel			
7324 10 00	– Sinks and washbasins, of stainless steel	2,7	A	
	– Baths			
7324 21 00	– – Of cast iron, whether or not enamelled	3,2	A	
7324 29 00	– – Other	3,2	A	
7324 90 00	– Other, including parts	3,2	A	
7325	Other cast articles of iron or steel			

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CN 2007	Description	Base rate	Category	Comments
7325 10	– Of non-malleable cast iron			
7325 10 50	– – Surface and valve boxes	1,7	A	
	– – Other			
7325 10 92	– – – For sewage, water, etc., systems	1,7	A	
7325 10 99	– – – Other	1,7	A	
	– Other			
7325 91 00	– – Grinding balls and similar articles for mills	2,7	A	
7325 99	– – Other			
7325 99 10	– – – Of malleable cast iron	2,7	A	
7325 99 90	– – – Other	2,7	A	
7326	Other articles of iron or steel			
	– Forged or stamped, but not further worked			
7326 11 00	– – Grinding balls and similar articles for mills	2,7	A	
7326 19	– – Other			
7326 19 10	– – – Open-die forged	2,7	A	
7326 19 90	– – – Other	2,7	A	
7326 20	– Articles of iron or steel wire			
7326 20 30	– – Small cages and aviaries	2,7	A	
7326 20 50	– – Wire baskets	2,7	A	
7326 20 80	– – Other	2,7	A	
7326 90	– Other			

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CN 2007	Description	Base rate	Category	Comments
7326 90 10	– – Snuffboxes, cigarette cases, cosmetic and powder boxes and cases, and similar pocket articles	2,7	A	
7326 90 30	– – Ladders and steps	2,7	A	
7326 90 40	– – Pallets and similar platforms for handling goods	2,7	A	
7326 90 50	– – Reels for cables, piping and the like	2,7	A	
7326 90 60	– – Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	2,7	A	
7326 90 70	– – Perforated buckets and similar articles of sheet used to filter water at the entrance to drains	2,7	A	
	– – Other articles of iron or steel			
7326 90 91	– – – Open-die forged	2,7	A	
7326 90 93	– – – Closed-die forged	2,7	A	
7326 90 95	– – – Sintered	2,7	A	
7326 90 98	– – – Other	2,7	A	
74	CHAPTER 74 - COPPER AND ARTICLES THEREOF			
7401 00 00	Copper mattes; cement copper (precipitated copper)	Free	A	
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	Free	A	
7403	Refined copper and copper alloys, unwrought			
	– Refined copper			
7403 11 00	– – Cathodes and sections of cathodes	Free	A	
7403 12 00	– – Wire-bars	Free	A	
7403 13 00	– – Billets	Free	A	
7403 19 00	– – Other	Free	A	
	– Copper alloys			
7403 21 00	– – Copper-zinc base alloys (brass)	Free	A	
7403 22 00	– – Copper-tin base alloys (bronze)	Free	A	
7403 29 00	– – Other copper alloys (other than master alloys of heading 7405)	Free	A	

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CN 2007	Description	Base rate	Category	Comments
7404 00	Copper waste and scrap			
7404 00 10	– Of refined copper	Free	A	
	– Of copper alloys			
7404 00 91	– – Of copper-zinc base alloys (brass)	Free	A	
7404 00 99	– – Other	Free	A	
7405 00 00	Master alloys of copper	Free	A	
7406	Copper powders and flakes			
7406 10 00	– Powders of non-lamellar structure	Free	A	
7406 20 00	– Powders of lamellar structure; flakes	Free	A	
7407	Copper bars, rods and profiles			
7407 10 00	– Of refined copper	4,8	A	
	– Of copper alloys			
7407 21	– – Of copper-zinc base alloys (brass)			
7407 21 10	– – – Bars and rods	4,8	A	
7407 21 90	– – – Profiles	4,8	A	
7407 29	– – Other			
7407 29 10	– – – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	A	
7407 29 90	– – – Other	4,8	A	
7408	Copper wire			
	– Of refined copper			
7408 11 00	– – Of which the maximum cross-sectional dimension exceeds 6 mm	4,8	A	
7408 19	– – Other			
7408 19 10	– – – Of which the maximum cross-sectional dimension exceeds 0,5 mm	4,8	A	
7408 19 90	– – – Of which the maximum cross-sectional dimension does not exceed 0,5 mm	4,8	A	
	– Of copper alloys			
7408 21 00	– – Of copper-zinc base alloys (brass)	4,8	A	
7408 22 00	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	A	
7408 29 00	– – Other	4,8	A	
7409	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm			
	– Of refined copper			

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CN 2007	Description	Base rate	Category	Comments
7409 11 00	– – In coils	4,8	A	
7409 19 00	– – Other	4,8	A	
	– Of copper-zinc base alloys (brass)			
7409 21 00	– – In coils	4,8	A	
7409 29 00	– – Other	4,8	A	
	– Of copper-tin base alloys (bronze)			
7409 31 00	– – In coils	4,8	A	
7409 39 00	– – Other	4,8	A	
7409 40	– Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)			
7409 40 10	– – Of copper-nickel base alloys (cupro-nickel)	4,8	A	
7409 40 90	– – Of copper-nickel-zinc base alloys (nickel silver)	4,8	A	
7409 90 00	– Of other copper alloys	4,8	A	
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm			
	– Not backed			
7410 11 00	– – Of refined copper	5,2	A	
7410 12 00	– – Of copper alloys	5,2	A	
	– Backed			
7410 21 00	– – Of refined copper	5,2	A	
7410 22 00	– – Of copper alloys	5,2	A	
7411	Copper tubes and pipes			
7411 10	– Of refined copper			
	– – Straight, of a wall thickness			
7411 10 11	– – – Exceeding 0,6 mm	4,8	A	
7411 10 19	– – – Not exceeding 0,6 mm	4,8	A	
7411 10 90	– – Other	4,8	A	
	– Of copper alloys			
7411 21	– – Of copper-zinc base alloys (brass)			
7411 21 10	– – – Straight	4,8	A	
7411 21 90	– – – Other	4,8	A	
7411 22 00	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	A	
7411 29 00	– – Other	4,8	A	

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CN 2007	Description	Base rate	Category	Comments
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)			
7412 10 00	– Of refined copper	5,2	A	
7412 20 00	– Of copper alloys	5,2	A	
7413 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated			
7413 00 20	– Of refined copper	5,2	A	
7413 00 80	– Of copper alloys	5,2	A	
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper			
7415 10 00	– Nails and tacks, drawing pins, staples and similar articles	4	A	
	– Other articles, not threaded			
7415 21 00	– – Washers (including spring washers)	3	A	
7415 29 00	– – Other	3	A	
	– Other threaded articles			
7415 33 00	– – Screws; bolts and nuts	3	A	
7415 39 00	– – Other	3	A	
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper			
	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			
7418 11 00	– – Pot scourers and scouring or polishing pads, gloves and the like	3	A	
7418 19	– – Other			

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CN 2007	Description	Base rate	Category	Comments
7418 19 10	– – – Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	4	A	
7418 19 90	– – – Other	3	A	
7418 20 00	– Sanitary ware and parts thereof	3	A	
7419	Other articles of copper			
7419 10 00	– Chain and parts thereof	3	A	
	– Other			
7419 91 00	– – Cast, moulded, stamped or forged, but not further worked	3	A	
7419 99	– – Other			
7419 99 10	– – – Cloth (including endless bands), grill and netting, of wire of which no cross-sectional dimension exceeds 6 mm; expanded metal	4,3	A	
7419 99 30	– – – Springs	4	A	
7419 99 90	– – – Other	3	A	
75	CHAPTER 75 - NICKEL AND ARTICLES THEREOF			
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy			
7501 10 00	– Nickel mattes	Free	A	
7501 20 00	– Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	A	
7502	Unwrought nickel			
7502 10 00	– Nickel, not alloyed	Free	A	
7502 20 00	– Nickel alloys	Free	A	
7503 00	Nickel waste and scrap			

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CN 2007	Description	Base rate	Category	Comments
7503 00 10	– Of nickel, not alloyed	Free	A	
7503 00 90	– Of nickel alloys	Free	A	
7504 00 00	Nickel powders and flakes	Free	A	
7505	Nickel bars, rods, profiles and wire			
	– Bars, rods and profiles			
7505 11 00	– – Of nickel, not alloyed	Free	A	
7505 12 00	– – Of nickel alloys	2,9	A	
	– Wire			
7505 21 00	– – Of nickel, not alloyed	Free	A	
7505 22 00	– – Of nickel alloys	2,9	A	
7506	Nickel plates, sheets, strip and foil			
7506 10 00	– Of nickel, not alloyed	Free	A	
7506 20 00	– Of nickel alloys	3,3	A	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)			
	– Tubes and pipes			
7507 11 00	– – Of nickel, not alloyed	Free	A	
7507 12 00	– – Of nickel alloys	Free	A	
7507 20 00	– Tube or pipe fittings	2,5	A	
7508	Other articles of nickel			
7508 10 00	– Cloth, grill and netting, of nickel wire	Free	A	
7508 90 00	– Other	Free	A	
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF			
7601	Unwrought aluminium			
7601 10 00	– Aluminium, not alloyed	6	C	
7601 20	– Aluminium alloys			
7601 20 10	– – Primary	6	C	
	– – Secondary			
7601 20 91	– – – In ingots or in liquid state	6	C	
7601 20 99	– – – Other	6	C	
7602 00	Aluminium waste and scrap			
	– Waste			

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CN 2007	Description	Base rate	Category	Comments
7602 00 11	– – Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0,2 mm	Free	A	
7602 00 19	– – Other (including factory rejects)	Free	A	
7602 00 90	– Scrap	Free	A	
7603	Aluminium powders and flakes			
7603 10 00	– Powders of non-lamellar structure	5	A	
7603 20 00	– Powders of lamellar structure; flakes	5	A	
7604	Aluminium bars, rods and profiles			
7604 10	– Of aluminium, not alloyed			
7604 10 10	– – Bars and rods	7,5	A	
7604 10 90	– – Profiles	7,5	A	
	– Of aluminium alloys			
7604 21 00	– – Hollow profiles	7,5	A	
7604 29	– – Other			
7604 29 10	– – – Bars and rods	7,5	A	
7604 29 90	– – – Profiles	7,5	A	
7605	Aluminium wire			
	– Of aluminium, not alloyed			
7605 11 00	– – Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	A	
7605 19 00	– – Other	7,5	A	
	– Of aluminium alloys			
7605 21 00	– – Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	A	
7605 29 00	– – Other	7,5	A	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm			
	– Rectangular (including square)			
7606 11	– – Of aluminium, not alloyed			
7606 11 10	– – – Painted, varnished or coated with plastics	7,5	A	
	– – – Other, of a thickness of			
7606 11 91	– – – – Less than 3 mm	7,5	A	
7606 11 93	– – – – Not less than 3 mm but less than 6 mm	7,5	A	
7606 11 99	– – – – Not less than 6 mm	7,5	A	
7606 12	– – Of aluminium alloys			
7606 12 10	– – – Strip for venetian blinds	7,5	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
7606 12 50	– – – – Painted, varnished or coated with plastics	7,5	A	
	– – – – Other, of a thickness of			
7606 12 91	– – – – – Less than 3 mm	7,5	A	
7606 12 93	– – – – – Not less than 3 mm but less than 6 mm	7,5	A	
7606 12 99	– – – – – Not less than 6 mm	7,5	A	
	– Other			
7606 91 00	– – Of aluminium, not alloyed	7,5	A	
7606 92 00	– – Of aluminium alloys	7,5	A	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm			
	– Not backed			
7607 11	– – Rolled but not further worked			
7607 11 10	– – – Of a thickness of less than 0,021 mm	7,5	A	
7607 11 90	– – – Of a thickness of not less than 0,021 mm but not more than 0,2 mm	7,5	A	
7607 19	– – Other			
7607 19 10	– – – Of a thickness of less than 0,021 mm	7,5	A	
	– – – Of a thickness of not less than 0,021 mm but not more than 0,2 mm			
7607 19 91	– – – – Self-adhesive	7,5	A	
7607 19 99	– – – – Other	7,5	A	
7607 20	– Backed			
7607 20 10	– – Of a thickness (excluding any backing) of less than 0,021 mm	10	A	
	– – Of a thickness (excluding any backing) of not less than 0,021 mm but not more than 0,2 mm			
7607 20 91	– – – Self-adhesive	7,5	A	
7607 20 99	– – – Other	7,5	A	
7608	Aluminium tubes and pipes			
7608 10 00	– Of aluminium, not alloyed	7,5	A	
7608 20	– Of aluminium alloys			
7608 20 20	– – Welded	7,5	A	
	– – Other			
7608 20 81	– – – Not further worked than extruded	7,5	A	
7608 20 89	– – – Other	7,5	A	
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5,9	A	

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CN 2007	Description	Base rate	Category	Comments
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures			
7610 10 00	– Doors, windows and their frames and thresholds for doors	6	A	
7610 90	– Other			
7610 90 10	– – Bridges and bridge-sections, towers and lattice masts	7	A	
7610 90 90	– – Other	6	A	
7611 00 00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	6	A	
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment			
7612 10 00	– Collapsible tubular containers	6	A	
7612 90	– Other			
7612 90 10	– – Rigid tubular containers	6	A	
7612 90 20	– – Containers of a kind used for aerosols	6	A	
	– – Other, with a capacity of			
7612 90 91	– – – 50 litres or more	6	A	
7612 90 98	– – – Less than 50 litres	6	A	
7613 00 00	Aluminium containers for compressed or liquefied gas	6	A	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated			
7614 10 00	– With steel core	6	A	
7614 90 00	– Other	6	A	
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium			
	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			

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CN 2007	Description	Base rate	Category	Comments
7615 11 00	– – Pot scourers and scouring or polishing pads, gloves and the like	6	A	
7615 19	– – Other			
7615 19 10	– – – Cast	6	A	
7615 19 90	– – – Other	6	A	
7615 20 00	– Sanitary ware and parts thereof	6	A	
7616	Other articles of aluminium			
7616 10 00	– Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	6	A	
	– Other			
7616 91 00	– – Cloth, grill, netting and fencing, of aluminium wire	6	A	
7616 99	– – Other			
7616 99 10	– – – Cast	6	A	
7616 99 90	– – – Other	6	A	
78	CHAPTER 78 - LEAD AND ARTICLES THEREOF			
7801	Unwrought lead			
7801 10 00	– Refined lead	2,5	A	
	– Other			
7801 91 00	– – Containing by weight antimony as the principal other element	2,5	A	
7801 99	– – Other			
7801 99 10	– – – For refining, containing 0,02 % or more by weight of silver (bullion lead)	Free	A	
	– – – Other			
7801 99 91	– – – – Lead alloys	2,5	A	
7801 99 99	– – – – Other	2,5	A	
7802 00 00	Lead waste and scrap	Free	A	
7804	Lead plates, sheets, strip and foil; lead powders and flakes			
	– Plates, sheets, strip and foil			
7804 11 00	– – Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	5	A	
7804 19 00	– – Other	5	A	

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CN 2007	Description	Base rate	Category	Comments
7804 20 00	– Powders and flakes	Free	A	
7806 00	Other articles of lead			
7806 00 10	– Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials (Euratom)	Free	A	
7806 00 30	– Bars, rods, profiles and wire	5	A	
7806 00 50	– Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5	A	
7806 00 90	– Other	5	A	
79	CHAPTER 79 - ZINC AND ARTICLES THEREOF			
7901	Unwrought zinc			
	– Zinc, not alloyed			
7901 11 00	– – Containing by weight 99,99 % or more of zinc	2,5	A	
7901 12	– – Containing by weight less than 99,99 % of zinc			
7901 12 10	– – – Containing by weight 99,95 % or more but less than 99,99 % of zinc	2,5	A	
7901 12 30	– – – Containing by weight 98,5 % or more but less than 99,95 % of zinc	2,5	A	
7901 12 90	– – – Containing by weight 97,5 % or more but less than 98,5 % of zinc	2,5	A	
7901 20 00	– Zinc alloys	2,5	A	
7902 00 00	Zinc waste and scrap	Free	A	
7903	Zinc dust, powders and flakes			
7903 10 00	– Zinc dust	2,5	A	
7903 90 00	– Other	2,5	A	
7904 00 00	Zinc bars, rods, profiles and wire	5	A	
7905 00 00	Zinc plates, sheets, strip and foil	5	A	
7907 00	Other articles of zinc			

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CN 2007	Description	Base rate	Category	Comments
7907 00 10	– Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5	A	
7907 00 90	– Other	5	A	
80	CHAPTER 80 - TIN AND ARTICLES THEREOF			
8001	Unwrought tin			
8001 10 00	– Tin, not alloyed	Free	A	
8001 20 00	– Tin alloys	Free	A	
8002 00 00	Tin waste and scrap	Free	A	
8003 00 00	Tin bars, rods, profiles and wire	Free	A	
8007 00	Other articles of tin			
8007 00 10	– Plates, sheets and strip, of a thickness exceeding 0,2 mm	Free	A	
8007 00 30	– Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; powders and flakes	Free	A	
8007 00 50	– Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Free	A	
8007 00 90	– Other	Free	A	
81	CHAPTER 81 - OTHER BASE METALS; CERMETS; ARTICLES THEREOF			
8101	Tungsten (wolfram) and articles thereof, including waste and scrap			
8101 10 00	– Powders	5	B	
	– Other			
8101 94 00	– – Unwrought tungsten, including bars and rods obtained simply by sintering	5	B	
8101 96 00	– – Wire	6	A	
8101 97 00	– – Waste and scrap	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8101 99	– – Other			
8101 99 10	– – – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	6	A	
8101 99 90	– – – Other	7	A	
8102	Molybdenum and articles thereof, including waste and scrap			
8102 10 00	– Powders	4	B	
	– Other			
8102 94 00	– – Unwrought molybdenum, including bars and rods obtained simply by sintering	3	B	
8102 95 00	– – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	A	
8102 96 00	– – Wire	6,1	A	
8102 97 00	– – Waste and scrap	Free	A	
8102 99 00	– – Other	7	A	
8103	Tantalum and articles thereof, including waste and scrap			
8103 20 00	– Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	A	
8103 30 00	– Waste and scrap	Free	A	
8103 90	– Other			
8103 90 10	– – Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	3	A	
8103 90 90	– – Other	4	A	
8104	Magnesium and articles thereof, including waste and scrap			
	– Unwrought magnesium			
8104 11 00	– – Containing at least 99,8 % by weight of magnesium	5,3	B	

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CN 2007	Description	Base rate	Category	Comments
8104 19 00	– – Other	4	B	
8104 20 00	– Waste and scrap	Free	A	
8104 30 00	– Raspings, turnings and granules, graded according to size; powders	4	A	
8104 90 00	– Other	4	A	
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap			
8105 20 00	– Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	A	
8105 30 00	– Waste and scrap	Free	A	
8105 90 00	– Other	3	A	
8106 00	Bismuth and articles thereof, including waste and scrap			
8106 00 10	– Unwrought bismuth; waste and scrap; powders	Free	A	
8106 00 90	– Other	2	A	
8107	Cadmium and articles thereof, including waste and scrap			
8107 20 00	– Unwrought cadmium; powders	3	B	
8107 30 00	– Waste and scrap	Free	A	
8107 90 00	– Other	4	A	
8108	Titanium and articles thereof, including waste and scrap			
8108 20 00	– Unwrought titanium; powders	5	B	
8108 30 00	– Waste and scrap	5	B	
8108 90	– Other			

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CN 2007	Description	Base rate	Category	Comments
8108 90 30	– – Bars, rods, profiles and wire	7	A	
8108 90 50	– – Plates, sheets, strip and foil	7	A	
8108 90 60	– – Tubes and pipes	7	A	
8108 90 90	– – Other	7	A	
8109	Zirconium and articles thereof, including waste and scrap			
8109 20 00	– Unwrought zirconium; powders	5	B	
8109 30 00	– Waste and scrap	Free	A	
8109 90 00	– Other	9	A	
8110	Antimony and articles thereof, including waste and scrap			
8110 10 00	– Unwrought antimony; powders	7	C	
8110 20 00	– Waste and scrap	Free	A	
8110 90 00	– Other	7	A	
8111 00	Manganese and articles thereof, including waste and scrap			
	– Unwrought manganese; waste and scrap; powders			
8111 00 11	– – Unwrought manganese; powders	Free	A	
8111 00 19	– – Waste and scrap	Free	A	
8111 00 90	– Other	5	A	
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap			
	– Beryllium			
8112 12 00	– – Unwrought; powders	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8112 13 00	– – Waste and scrap	Free	A	
8112 19 00	– – Other	3	A	
	– Chromium			
8112 21	– – Unwrought; powders			
8112 21 10	– – – Alloys containing more than 10 % by weight of nickel	Free	A	
8112 21 90	– – – Other	3	B	
8112 22 00	– – Waste and scrap	Free	A	
8112 29 00	– – Other	5	A	
	– Thallium			
8112 51 00	– – Unwrought; powders	1,5	A	
8112 52 00	– – Waste and scrap	Free	A	
8112 59 00	– – Other	3	B	
	– Other			
8112 92	– – Unwrought; waste and scrap; powders			
8112 92 10	– – – Hafnium (celtium)	3	B	
	– – – Niobium (columbium); rhenium; gallium; indium; vanadium; germanium			
8112 92 21	– – – – Waste and scrap	Free	A	
	– – – – Other			
8112 92 31	– – – – – Niobium (columbium); rhenium	3	B	
8112 92 81	– – – – – Indium	2	A	
8112 92 89	– – – – – Gallium	1,5	A	
8112 92 91	– – – – – Vanadium	Free	A	
8112 92 95	– – – – – Germanium	4,5	B	
8112 99	– – Other			
8112 99 20	– – – Hafnium (celtium); germanium	7	A	
8112 99 30	– – – Niobium (columbium); rhenium	9	A	
8112 99 70	– – – Gallium; indium; vanadium	3	A	
8113 00	Cermets and articles thereof, including waste and scrap			
8113 00 20	– Unwrought	4	B	
8113 00 40	– Waste and scrap	Free	A	
8113 00 90	Other	5	A	

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CN 2007	Description	Base rate	Category	Comments
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL			
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry			
8201 10 00	– Spades and shovels	1,7	A	
8201 20 00	– Forks	1,7	A	
8201 30 00	– Mattocks, picks, hoes and rakes	1,7	A	
8201 40 00	– Axes, billhooks and similar hewing tools	1,7	A	
8201 50 00	– Secateurs and similar one-handed pruners and shears (including poultry shears)	1,7	A	
8201 60 00	– Hedge shears, two-handed pruning shears and similar two-handed shears	1,7	A	
8201 90 00	– Other hand tools of a kind used in agriculture, horticulture or forestry	1,7	A	
8202	Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)			
8202 10 00	– Handsaws	1,7	A	
8202 20 00	– Band saw blades	1,7	A	
	– Circular saw blades (including slitting or slotting saw blades)			
8202 31 00	– – With working part of steel	2,7	A	
8202 39 00	– – Other, including parts	2,7	A	
8202 40 00	– Chainsaw blades	1,7	A	
	– Other saw blades			
8202 91 00	– – Straight saw blades, for working metal	2,7	A	
8202 99	– – Other			
	– – – With working part of steel			
8202 99 11	– – – – For working metal	2,7	A	
8202 99 19	– – – – For working other materials	2,7	A	
8202 99 90	– – – With working part of other materials	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools			
8203 10 00	– Files, rasps and similar tools	1,7	A	
8203 20	– Pliers (including cutting pliers), pincers, tweezers and similar tools			
8203 20 10	– – Tweezers	1,7	A	
8203 20 90	– – Other	1,7	A	
8203 30 00	– Metal-cutting shears and similar tools	1,7	A	
8203 40 00	– Pipe-cutters, bolt croppers, perforating punches and similar tools	1,7	A	
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles			
	– Hand-operated spanners and wrenches			
8204 11 00	– – Non-adjustable	1,7	A	
8204 12 00	– – Adjustable	1,7	A	
8204 20 00	– Interchangeable spanner sockets, with or without handles	1,7	A	
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks			
8205 10 00	– Drilling, threading or tapping tools	1,7	A	
8205 20 00	– Hammers and sledge hammers	3,7	A	
8205 30 00	– Planes, chisels, gouges and similar cutting tools for working wood	3,7	A	
8205 40 00	– Screwdrivers	3,7	A	
	– Other hand tools (including glaziers' diamonds)			

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CN 2007	Description	Base rate	Category	Comments
8205 51 00	– – Household tools	3,7	A	
8205 59	– – Other			
8205 59 10	– – – Tools for masons, moulders, cement workers, plasterers and painters	3,7	A	
8205 59 30	– – – Cartridge-operated riveting, wallplugging, etc., tools	2,7	A	
8205 59 90	– – – Other	2,7	A	
8205 60 00	– Blowlamps	2,7	A	
8205 70 00	– Vices, clamps and the like	3,7	A	
8205 80 00	– Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	2,7	A	
8205 90 00	– Sets of articles of two or more of the foregoing subheadings	3,7	A	
8206 00 00	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	3,7	A	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools			
	– Rock-drilling or earth-boring tools			
8207 13 00	– – With working part of cermets	2,7	A	
8207 19	– – Other, including parts			
8207 19 10	– – – With working part of diamond or agglomerated diamond	2,7	A	
8207 19 90	– – – Other	2,7	A	
8207 20	– Dies for drawing or extruding metal			
8207 20 10	– – With working part of diamond or agglomerated diamond	2,7	A	
8207 20 90	– – With working part of other materials	2,7	A	
8207 30	– Tools for pressing, stamping or punching			
8207 30 10	– – For working metal	2,7	A	
8207 30 90	– – Other	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8207 40	– Tools for tapping or threading			
	– – For working metal			
8207 40 10	– – – Tools for tapping	2,7	A	
8207 40 30	– – – Tools for threading	2,7	A	
8207 40 90	– – Other	2,7	A	
8207 50	– Tools for drilling, other than for rock-drilling			
8207 50 10	– – With working part of diamond or agglomerated diamond	2,7	A	
	– – With working part of other materials			
8207 50 30	– – – Masonry drills	2,7	A	
	– – – Other			
	– – – – For working metal, with working part			
8207 50 50	– – – – – Of cermets	2,7	A	
8207 50 60	– – – – – Of high speed steel	2,7	A	
8207 50 70	– – – – – Of other materials	2,7	A	
8207 50 90	– – – – Other	2,7	A	
8207 60	– Tools for boring or broaching			
8207 60 10	– – With working part of diamond or agglomerated diamond	2,7	A	
	– – With working part of other materials			
	– – – Tools for boring			
8207 60 30	– – – – For working metal	2,7	A	
8207 60 50	– – – – Other	2,7	A	
	– – – Tools for broaching			
8207 60 70	– – – – For working metal	2,7	A	
8207 60 90	– – – – Other	2,7	A	
8207 70	– Tools for milling			
	– – For working metal, with working part			
8207 70 10	– – – Of cermets	2,7	A	
	– – – Of other materials			
8207 70 31	– – – – Shank type	2,7	A	
8207 70 35	– – – – Hobs	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8207 70 38	– – – – Other	2,7	A	
8207 70 90	– – Other	2,7	A	
8207 80	– Tools for turning			
	– – For working metal, with working part			
8207 80 11	– – – Of cermets	2,7	A	
8207 80 19	– – – Of other materials	2,7	A	
8207 80 90	– – Other	2,7	A	
8207 90	– Other interchangeable tools			
8207 90 10	– – With working part of diamond or agglomerated diamond	2,7	A	
	– – With working part of other materials			
8207 90 30	– – – Screwdriver bits	2,7	A	
8207 90 50	– – – Gear-cutting tools	2,7	A	
	– – – Other, with working part			
	– – – – Of cermets			
8207 90 71	– – – – – For working metal	2,7	A	
8207 90 78	– – – – – Other	2,7	A	
	– – – – Of other materials			
8207 90 91	– – – – – For working metal	2,7	A	
8207 90 99	– – – – – Other	2,7	A	
8208	Knives and cutting blades, for machines or for mechanical appliances			
8208 10 00	– For metalworking	1,7	A	
8208 20 00	– For woodworking	1,7	A	
8208 30	– For kitchen appliances or for machines used by the food industry			
8208 30 10	– – Circular knives	1,7	A	
8208 30 90	– – Other	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8208 40 00	– For agricultural, horticultural or forestry machines	1,7	A	
8208 90 00	– Other	1,7	A	
8209 00	Plates, sticks, tips and the like for tools, unmounted, of cermets			
8209 00 20	– Indexable inserts	2,7	A	
8209 00 80	– Other	2,7	A	
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	2,7	A	
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor			
8211 10 00	– Sets of assorted articles	8,5	A	
	– Other			
8211 91	– – Table knives having fixed blades			
8211 91 30	– – – Table knives with handle and blade of stainless steel	8,5	A	
8211 91 80	– – – Other	8,5	A	
8211 92 00	– – Other knives having fixed blades	8,5	A	
8211 93 00	– – Knives having other than fixed blades	8,5	A	
8211 94 00	– – Blades	6,7	A	
8211 95 00	– – Handles of base metal	2,7	A	
8212	Razors and razor blades (including razor blade blanks in strips)			
8212 10	– Razors			
8212 10 10	– – Safety razors with non-replaceable blades	2,7	A	
8212 10 90	– – Other	2,7	A	
8212 20 00	– Safety razor blades, including razor blade blanks in strips	2,7	A	
8212 90 00	– Other parts	2,7	A	
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	4,2	A	

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CN 2007	Description	Base rate	Category	Comments
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper-knives); manicure or pedicure sets and instruments (including nail files)			
8214 10 00	– Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	2,7	A	
8214 20 00	– Manicure or pedicure sets and instruments (including nail files)	2,7	A	
8214 90 00	– Other	2,7	A	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware			
8215 10	– Sets of assorted articles containing at least one article plated with precious metal			
8215 10 20	– – Containing only articles plated with precious metal	4,7	A	
	– – Other			
8215 10 30	– – – Of stainless steel	8,5	A	
8215 10 80	– – – Other	4,7	A	
8215 20	– Other sets of assorted articles			
8215 20 10	– – Of stainless steel	8,5	A	
8215 20 90	– – Other	4,7	A	
	– Other			
8215 91 00	– – Plated with precious metal	4,7	A	
8215 99	– – Other			
8215 99 10	– – – Of stainless steel	8,5	A	
8215 99 90	– – – Other	4,7	A	
83	CHAPTER 83 - MISCELLANEOUS ARTICLES OF BASE METAL			
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal			
8301 10 00	– Padlocks	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8301 20 00	– Locks of a kind used for motor vehicles	2,7	A	
8301 30 00	– Locks of a kind used for furniture	2,7	A	
8301 40	– Other locks			
	– – Locks of a kind used for doors of buildings			
8301 40 11	– – – Cylinder	2,7	A	
8301 40 19	– – – Other	2,7	A	
8301 40 90	– – Other locks	2,7	A	
8301 50 00	– Clasps and frames with clasps, incorporating locks	2,7	A	
8301 60 00	– Parts	2,7	A	
8301 70 00	– Keys presented separately	2,7	A	
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal			
8302 10 00	– Hinges	2,7	A	
8302 20 00	– Castors	2,7	A	
8302 30 00	– Other mountings, fittings and similar articles suitable for motor vehicles	2,7	A	
	– Other mountings, fittings and similar articles			
8302 41 00	– – Suitable for buildings	2,7	A	
8302 42 00	– – Other, suitable for furniture	2,7	A	
8302 49 00	– – Other	2,7	A	
8302 50 00	– Hat-racks, hat-pegs, brackets and similar fixtures	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8302 60 00	– Automatic door closers	2,7	A	
8303 00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms, cash or deed boxes and the like, of base metal			
8303 00 10	– Armoured or reinforced safes and strongboxes	2,7	A	
8303 00 30	– Armoured or reinforced doors and safe deposit lockers for strongrooms	2,7	A	
8303 00 90	– Cash or deed boxes and the like	2,7	A	
8304 00 00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	2,7	A	
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal			
8305 10 00	– Fittings for loose-leaf binders or files	2,7	A	
8305 20 00	– Staples in strips	2,7	A	
8305 90 00	– Other, including parts	2,7	A	
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal			
8306 10 00	– Bells, gongs and the like	Free	A	
	– Statuettes and other ornaments			
8306 21 00	– – Plated with precious metal	Free	A	
8306 29	– – Other			
8306 29 10	– – – Of copper	Free	A	
8306 29 90	– – – Of other base metal	Free	A	
8306 30 00	– Photograph, picture or similar frames; mirrors	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8307	Flexible tubing of base metal, with or without fittings			
8307 10 00	– Of iron or steel	2,7	A	
8307 90 00	– Of other base metal	2,7	A	
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal			
8308 10 00	– Hooks, eyes and eyelets	2,7	A	
8308 20 00	– Tubular or bifurcated rivets	2,7	A	
8308 90 00	– Other, including parts	2,7	A	
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal			
8309 10 00	– Crown corks	2,7	A	
8309 90	– Other			
8309 90 10	– – Capsules of lead; capsules of aluminium of a diameter exceeding 21 mm	3,7	A	
8309 90 90	– – Other	2,7	A	
8310 00 00	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	2,7	A	
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying			
8311 10	– Coated electrodes of base metal, for electric arc-welding			
8311 10 10	– – Welding electrodes cored with iron or steel and coated with refractory material	2,7	A	
8311 10 90	– – Other	2,7	A	
8311 20 00	– Cored wire of base metal, for electric arc-welding	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8311 30 00	– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	2,7	A	
8311 90 00	– Other	2,7	A	
XVI	SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES			
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF			
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation			
8401 10 00	– Nuclear reactors (Euratom)	5,7	A	
8401 20 00	– Machinery and apparatus for isotopic separation, and parts thereof (Euratom)	3,7	A	
8401 30 00	– Fuel elements (cartridges), non-irradiated (Euratom)	3,7	A	
8401 40 00	– Parts of nuclear reactors (Euratom)	3,7	A	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers			
	– Steam or other vapour generating boilers			
8402 11 00	– – Watertube boilers with a steam production exceeding 45 tonnes per hour	2,7	A	
8402 12 00	– – Watertube boilers with a steam production not exceeding 45 tonnes per hour	2,7	A	
8402 19	– – Other vapour generating boilers, including hybrid boilers			
8402 19 10	– – – Firetube boilers	2,7	A	
8402 19 90	– – – Other	2,7	A	
8402 20 00	– Superheated water boilers	2,7	A	
8402 90 00	– Parts	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8403	Central heating boilers other than those of heading 8402			
8403 10	– Boilers			
8403 10 10	– – Of cast iron	2,7	A	
8403 10 90	– – Other	2,7	A	
8403 90	– Parts			
8403 90 10	– – Of cast iron	2,7	A	
8403 90 90	– – Other	2,7	A	
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units			
8404 10 00	– Auxiliary plant for use with boilers of heading 8402 or 8403	2,7	A	
8404 20 00	– Condensers for steam or other vapour power units	2,7	A	
8404 90 00	– Parts	2,7	A	
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers			
8405 10 00	– Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	1,7	A	
8405 90 00	– Parts	1,7	A	
8406	Steam turbines and other vapour turbines			
8406 10 00	– Turbines for marine propulsion	2,7	A	
	– Other turbines			
8406 81	– – Of an output exceeding 40 MW			
8406 81 10	– – – Steam turbines for electricity generation	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8406 81 90	– – – Other	2,7	A	
8406 82	– – Of an output not exceeding 40 MW			
	– – – Steam turbines for electricity generation, of a power			
8406 82 11	– – – – Not exceeding 10 MW	2,7	A	
8406 82 19	– – – – Exceeding 10 MW	2,7	A	
8406 82 90	– – – Other	2,7	A	
8406 90	– Parts			
8406 90 10	– – Stator blades, rotors and their blades	2,7	A	
8406 90 90	– – Other	2,7	A	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines			
8407 10 00	– Aircraft engines	1,7	A	
	– Marine propulsion engines			
8407 21	– – Outboard motors			
8407 21 10	– – – Of a cylinder capacity not exceeding 325 cm^3	6,2	A	
	– – – Of a cylinder capacity exceeding 325 cm^3			
8407 21 91	– – – – Of a power not exceeding 30 kW	4,2	A	
8407 21 99	– – – – Of a power exceeding 30 kW	4,2	A	
8407 29	– – Other			
8407 29 20	– – – Of a power not exceeding 200 kW	4,2	A	
8407 29 80	– – – Of a power exceeding 200 kW	4,2	A	
	– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87			
8407 31 00	– – Of a cylinder capacity not exceeding 50 cm^3	2,7	A	
8407 32	– – Of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3			
8407 32 10	– – – Of a cylinder capacity exceeding 50 cm^3 but not exceeding 125 cm^3	2,7	A	
8407 32 90	– – – Of a cylinder capacity exceeding 125 cm^3 but not exceeding 250 cm^3	2,7	A	
8407 33	– – Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1 000 cm^3			
8407 33 10	– – – For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of headings 8703, 8704 and 8705	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8407 33 90	– – – Other	2,7	A	
8407 34	– – Of a cylinder capacity exceeding 1 000 cm^3			
8407 34 10	– – – For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 800 cm^3; motor vehicles of heading 8705	2,7	A	
	– – – Other			
8407 34 30	– – – – Used	4,2	A	
	– – – – New, of a cylinder capacity			
8407 34 91	– – – – – Not exceeding 1 500 cm^3	4,2	A	
8407 34 99	– – – – – Exceeding 1 500 cm^3	4,2	A	
8407 90	– Other engines			
8407 90 10	– – Of a cylinder capacity not exceeding 250 cm^3	2,7	A	
	– – Of a cylinder capacity exceeding 250 cm^3			
8407 90 50	– – – For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10 ; motor vehicles of heading 8703 ; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 800 cm^3; motor vehicles of heading 8705	2,7	A	
	– – – Other			
8407 90 80	– – – – Of a power not exceeding 10 kW	4,2	A	
8407 90 90	– – – – Of a power exceeding 10 kW	4,2	A	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
8408 10	– Marine propulsion engines			
	– – Used			
8408 10 11	– – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 19	– – – Other	2,7	A	
	– – New, of a power			
	– – – Not exceeding 15 kW			
8408 10 22	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 24	– – – – Other	2,7	A	
	– – – Exceeding 15 kW but not exceeding 50 kW			

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CN 2007	Description	Base rate	Category	Comments
8408 10 26	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 28	– – – – Other	2,7	A	
	– – – Exceeding 50 kW but not exceeding 100 kW			
8408 10 31	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 39	– – – – Other	2,7	A	
	– – – Exceeding 100 kW but not exceeding 200 kW			
8408 10 41	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 49	– – – – Other	2,7	A	
	– – – Exceeding 200 kW but not exceeding 300 kW			
8408 10 51	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 59	– – – – Other	2,7	A	
	– – – Exceeding 300 kW but not exceeding 500 kW			
8408 10 61	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 69	– – – – Other	2,7	A	
	– – – Exceeding 500 kW but not exceeding 1 000 kW			
8408 10 71	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 79	– – – – Other	2,7	A	
	– – – Exceeding 1 000 kW but not exceeding 5 000 kW			
8408 10 81	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8408 10 89	– – – – Other	2,7	A	
	– – – Exceeding 5 000 kW			
8408 10 91	– – – – For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	A	
8408 10 99	– – – – Other	2,7	A	
8408 20	– Engines of a kind used for the propulsion of vehicles of Chapter 87			
8408 20 10	– – For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10 ; motor vehicles of heading 8703 ; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 500 cm^3; motor vehicles of heading 8705	2,7	A	
	– – Other			
	– – – For wheeled agricultural or forestry tractors, of a power			
8408 20 31	– – – – Not exceeding 50 kW	4,2	A	
8408 20 35	– – – – Exceeding 50 kW but not exceeding 100 kW	4,2	A	
8408 20 37	– – – – Exceeding 100 kW	4,2	A	
	– – – For other vehicles of Chapter 87, of a power			
8408 20 51	– – – – Not exceeding 50 kW	4,2	A	
8408 20 55	– – – – Exceeding 50 kW but not exceeding 100 kW	4,2	A	
8408 20 57	– – – – Exceeding 100 kW but not exceeding 200 kW	4,2	A	
8408 20 99	– – – – Exceeding 200 kW	4,2	A	
8408 90	– Other engines			
8408 90 21	– – For rail traction	4,2	A	
	– – Other			
8408 90 27	– – – Used	4,2	A	
	– – – New, of a power			

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CN 2007	Description	Base rate	Category	Comments
8408 90 41	– – – – Not exceeding 15 kW	4,2	A	
8408 90 43	– – – – Exceeding 15 kW but not exceeding 30 kW	4,2	A	
8408 90 45	– – – – Exceeding 30 kW but not exceeding 50 kW	4,2	A	
8408 90 47	– – – – Exceeding 50 kW but not exceeding 100 kW	4,2	A	
8408 90 61	– – – – Exceeding 100 kW but not exceeding 200 kW	4,2	A	
8408 90 65	– – – – Exceeding 200 kW but not exceeding 300 kW	4,2	A	
8408 90 67	– – – – Exceeding 300 kW but not exceeding 500 kW	4,2	A	
8408 90 81	– – – – Exceeding 500 kW but not exceeding 1 000 kW	4,2	A	
8408 90 85	– – – – Exceeding 1 000 kW but not exceeding 5 000 kW	4,2	A	
8408 90 89	– – – – Exceeding 5 000 kW	4,2	A	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408			
8409 10 00	– For aircraft engines	1,7	A	
	– Other			
8409 91 00	– – Suitable for use solely or principally with spark-ignition internal combustion piston engines	2,7	A	
8409 99 00	– – Other	2,7	A	
8410	Hydraulic turbines, water wheels, and regulators therefor			
	– Hydraulic turbines and water wheels			

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CN 2007	Description	Base rate	Category	Comments
8410 11 00	– – Of a power not exceeding 1 000 kW	4,5	A	
8410 12 00	– – Of a power exceeding 1 000 kW but not exceeding 10 000 kW	4,5	A	
8410 13 00	– – Of a power exceeding 10 000 kW	4,5	A	
8410 90	– Parts, including regulators			
8410 90 10	– – Of cast iron or cast steel	4,5	A	
8410 90 90	– – Other	4,5	A	
8411	Turbojets, turbopropellers and other gas turbines			
	– Turbojets			
8411 11 00	– – Of a thrust not exceeding 25 kN	3,2	A	
8411 12	– – Of a thrust exceeding 25 kN			
8411 12 10	– – – Of a thrust exceeding 25 kN but not exceeding 44 kN	2,7	A	
8411 12 30	– – – Of a thrust exceeding 44 kN but not exceeding 132 kN	2,7	A	
8411 12 80	– – – Of a thrust exceeding 132 kN	2,7	A	
	– Turbopropellers			
8411 21 00	– – Of a power not exceeding 1 100 kW	3,6	A	
8411 22	– – Of a power exceeding 1 100 kW			
8411 22 20	– – – Of a power exceeding 1 100 kW but not exceeding 3 730 kW	2,7	A	
8411 22 80	– – – Of a power exceeding 3 730 kW	2,7	A	
	– Other gas turbines			
8411 81 00	– – Of a power not exceeding 5 000 kW	4,1	A	
8411 82	– – Of a power exceeding 5 000 kW			
8411 82 20	– – – Of a power exceeding 5 000 kW but not exceeding 20 000 kW	4,1	A	
8411 82 60	– – – Of a power exceeding 20 000 kW but not exceeding 50 000 kW	4,1	A	
8411 82 80	– – – Of a power exceeding 50 000 kW	4,1	A	
	– Parts			
8411 91 00	– – Of turbojets or turbopropellers	2,7	A	
8411 99 00	– – Other	4,1	A	
8412	Other engines and motors			

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CN 2007	Description	Base rate	Category	Comments
8412 10 00	– Reaction engines other than turbojets	2,2	A	
	– Hydraulic power engines and motors			
8412 21	– – Linear acting (cylinders)			
8412 21 20	– – – Hydraulic systems	2,7	A	
8412 21 80	– – – Other	2,7	A	
8412 29	– – Other			
8412 29 20	– – – Hydraulic systems	4,2	A	
	– – – Other			
8412 29 81	– – – – Hydraulic fluid power motors	4,2	A	
8412 29 89	– – – – Other	4,2	A	
	– Pneumatic power engines and motors			
8412 31 00	– – Linear acting (cylinders)	4,2	A	
8412 39 00	– – Other	4,2	A	
8412 80	– Other			
8412 80 10	– – Steam or other vapour power engines	2,7	A	
8412 80 80	– – Other	4,2	A	
8412 90	– Parts			
8412 90 20	– – Of reaction engines other than turbojets	1,7	A	
8412 90 40	– – Of hydraulic power engines and motors	2,7	A	
8412 90 80	– – Other	2,7	A	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators			
	– Pumps fitted or designed to be fitted with a measuring device			
8413 11 00	– – Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	1,7	A	
8413 19 00	– – Other	1,7	A	
8413 20 00	– Handpumps, other than those of subheading 8413 11 or 8413 19	1,7	A	
8413 30	– Fuel, lubricating or cooling medium pumps for internal combustion piston engines			

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CN 2007	Description	Base rate	Category	Comments
8413 30 20	– – Injection pumps	1,7	A	
8413 30 80	– – Other	1,7	A	
8413 40 00	– Concrete pumps	1,7	A	
8413 50	– Other reciprocating positive displacement pumps			
8413 50 20	– – Hydraulic units	1,7	A	
8413 50 40	– – Dosing and proportioning pumps	1,7	A	
	– – Other			
	– – – Piston pumps			
8413 50 61	– – – – Hydraulic fluid power	1,7	A	
8413 50 69	– – – – Other	1,7	A	
8413 50 80	– – – Other	1,7	A	
8413 60	– Other rotary positive displacement pumps			
8413 60 20	– – Hydraulic units	1,7	A	
	– – Other			
	– – – Gear pumps			
8413 60 31	– – – – Hydraulic fluid power	1,7	A	
8413 60 39	– – – – Other	1,7	A	
	– – – Vane pumps			
8413 60 61	– – – – Hydraulic fluid power	1,7	A	
8413 60 69	– – – – Other	1,7	A	
8413 60 70	– – – Screw pumps	1,7	A	
8413 60 80	– – – Other	1,7	A	
8413 70	– Other centrifugal pumps			
	– – Submersible pumps			
8413 70 21	– – – Single-stage	1,7	A	
8413 70 29	– – – Multi-stage	1,7	A	
8413 70 30	– – Glandless impeller pumps for heating systems and warm water supply	1,7	A	
	– – Other, with a discharge outlet diameter			
8413 70 35	– – – Not exceeding 15 mm	1,7	A	
	– – – Exceeding 15 mm			
8413 70 45	– – – – Channel impeller pumps and side channel pumps	1,7	A	
	– – – – Radial flow pumps			
	– – – – – Single-stage			
	– – – – – – With single entry impeller			

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CN 2007	Description	Base rate	Category	Comments
8413 70 51	– – – – – – – Monobloc	1,7	A	
8413 70 59	– – – – – – – Other	1,7	A	
8413 70 65	– – – – – – With more than one entry impeller	1,7	A	
8413 70 75	– – – – – Multi-stage	1,7	A	
	– – – – Other centrifugal pumps			
8413 70 81	– – – – – Single-stage	1,7	A	
8413 70 89	– – – – – Multi-stage	1,7	A	
	– Other pumps; liquid elevators			
8413 81 00	– – Pumps	1,7	A	
8413 82 00	– – Liquid elevators	1,7	A	
	– Parts			
8413 91 00	– – Of pumps	1,7	A	
8413 92 00	– – Of liquid elevators	1,7	A	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters			
8414 10	– Vacuum pumps			
8414 10 20	– – For use in semiconductor production	1,7	A	
	– – Other			
8414 10 25	– – – Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1,7	A	
	– – – Other			
8414 10 81	– – – – Diffusion pumps, cryopumps and adsorption pumps	1,7	A	
8414 10 89	– – – – Other	1,7	A	
8414 20	– Hand- or foot-operated air pumps			
8414 20 20	– – Handpumps for cycles	1,7	A	
8414 20 80	– – Other	2,2	A	
8414 30	– Compressors of a kind used in refrigerating equipment			
8414 30 20	– – Of a power not exceeding 0,4 kW	2,2	A	
	– – Of a power exceeding 0,4 kW			
8414 30 81	– – – Hermetic or semi-hermetic	2,2	A	

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CN 2007	Description	Base rate	Category	Comments
8414 30 89	– – – Other	2,2	A	
8414 40	– Air compressors mounted on a wheeled chassis for towing			
8414 40 10	– – Giving a flow per minute not exceeding 2 m^3	2,2	A	
8414 40 90	– – Giving a flow per minute exceeding 2 m^3	2,2	A	
	– Fans			
8414 51 00	– – Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	3,2	A	
8414 59	– – Other			
8414 59 20	– – – Axial fans	2,3	A	
8414 59 40	– – – Centrifugal fans	2,3	A	
8414 59 80	– – – Other	2,3	A	
8414 60 00	– Hoods having a maximum horizontal side not exceeding 120 cm	2,7	A	
8414 80	– Other			
	– – Turbo-compressors			
8414 80 11	– – – Single-stage	2,2	A	
8414 80 19	– – – Multi-stage	2,2	A	
	– – Reciprocating displacement compressors, having a gauge pressure capacity of			
	– – – Not exceeding 15 bar, giving a flow per hour			
8414 80 22	– – – – Not exceeding 60 m^3	2,2	A	
8414 80 28	– – – – Exceeding 60 m^3	2,2	A	
	– – – Exceeding 15 bar, giving a flow per hour			
8414 80 51	– – – – Not exceeding 120 m^3	2,2	A	
8414 80 59	– – – – Exceeding 120 m^3	2,2	A	
	– – Rotary displacement compressors			
8414 80 73	– – – Single-shaft	2,2	A	
	– – – Multi-shaft			
8414 80 75	– – – – Screw compressors	2,2	A	
8414 80 78	– – – – Other	2,2	A	

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CN 2007	Description	Base rate	Category	Comments
8414 80 80	– – Other	2,2	A	
8414 90 00	– Parts	2,2	A	
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated			
8415 10	– Window or wall types, self-contained or 'split-system'			
8415 10 10	– – Self-contained	2,2	A	
8415 10 90	– – Split-system	2,7	A	
8415 20 00	– Of a kind used for persons, in motor vehicles	2,7	A	
	– Other			
8415 81 00	– – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2,7	A	
8415 82 00	– – Other, incorporating a refrigerating unit	2,7	A	
8415 83 00	– – Not incorporating a refrigerating unit	2,7	A	
8415 90 00	– Parts	2,7	A	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances			
8416 10	– Furnace burners for liquid fuel			
8416 10 10	– – Incorporating an automatic control device	1,7	A	
8416 10 90	– – Other	1,7	A	
8416 20	– Other furnace burners, including combination burners			

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CN 2007	Description	Base rate	Category	Comments
8416 20 10	– – Only for gas, monobloc, incorporating a ventilator and a control device	1,7	A	
8416 20 90	– – Other	1,7	A	
8416 30 00	– Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	1,7	A	
8416 90 00	– Parts	1,7	A	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric			
8417 10 00	– Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	1,7	A	
8417 20	– Bakery ovens, including biscuit ovens			
8417 20 10	– – Tunnel ovens	1,7	A	
8417 20 90	– – Other	1,7	A	
8417 80	– Other			
8417 80 10	– – Furnaces and ovens for the incineration of rubbish	1,7	A	
8417 80 20	– – Tunnel ovens and muffle furnaces for firing ceramic products	1,7	A	
8417 80 80	– – Other	1,7	A	
8417 90 00	– Parts	1,7	A	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415			
8418 10	– Combined refrigerator-freezers, fitted with separate external doors			
8418 10 20	– – Of a capacity exceeding 340 litres	1,9	A	
8418 10 80	– – Other	1,9	A	
	– Refrigerators, household type			

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CN 2007	Description	Base rate	Category	Comments
8418 21	– – Compression-type			
8418 21 10	– – – Of a capacity exceeding 340 litres	1,5	A	
	– – – Other			
8418 21 51	– – – – Table model	2,5	A	
8418 21 59	– – – – Building-in type	1,9	A	
	– – – – Other, of a capacity			
8418 21 91	– – – – – Not exceeding 250 litres	2,5	A	
8418 21 99	– – – – – Exceeding 250 litres but not exceeding 340 litres	1,9	A	
8418 29 00	– – Other	2,2	A	
8418 30	– Freezers of the chest type, not exceeding 800 litres capacity			
8418 30 20	– – Of a capacity not exceeding 400 litres	2,2	A	
8418 30 80	– – Of a capacity exceeding 400 litres but not exceeding 800 litres	2,2	A	
8418 40	– Freezers of the upright type, not exceeding 900 litres capacity			
8418 40 20	– – Of a capacity not exceeding 250 litres	2,2	A	
8418 40 80	– – Of a capacity exceeding 250 litres but not exceeding 900 litres	2,2	A	
8418 50	– Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment			
	– – Refrigerated showcases and counters (incorporating a refrigerating unit or evaporator)			
8418 50 11	– – – For frozen food storage	2,2	A	
8418 50 19	– – – Other	2,2	A	
	– – Other refrigerating furniture			
8418 50 91	– – – For deep-freezing, other than that of subheadings 8418 30 and 8418 40	2,2	A	

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CN 2007	Description	Base rate	Category	Comments
8418 50 99	– – – Other	2,2	A	
	– Other refrigerating or freezing equipment; heat pumps			
8418 61 00	– – Heat pumps other than air conditioning machines of heading 8415	2,2	A	
8418 69 00	– – Other	2,2	A	
	– Parts			
8418 91 00	– – Furniture designed to receive refrigerating or freezing equipment	2,2	A	
8418 99	– – Other			
8418 99 10	– – – Evaporators and condensers, excluding those for refrigerators of the household type	2,2	A	
8418 99 90	– – – Other	2,2	A	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens, and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric			
	– Instantaneous or storage water heaters, non-electric			
8419 11 00	– – Instantaneous gas water heaters	2,6	A	
8419 19 00	– – Other	2,6	A	
8419 20 00	– Medical, surgical or laboratory sterilisers	Free	A	
	– Dryers			
8419 31 00	– – For agricultural products	1,7	A	
8419 32 00	– – For wood, paper pulp, paper or paperboard	1,7	A	
8419 39	– – Other			
8419 39 10	– – – For ceramic articles	1,7	A	
8419 39 90	– – – Other	1,7	A	
8419 40 00	– Distilling or rectifying plant	1,7	A	
8419 50 00	– Heat-exchange units	1,7	A	
8419 60 00	– Machinery for liquefying air or other gases	1,7	A	
	– Other machinery, plant and equipment			
8419 81	– – For making hot drinks or for cooking or heating food			

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CN 2007	Description	Base rate	Category	Comments
8419 81 20	– – – Percolators and other appliances for making coffee and other hot drinks	2,7	A	
8419 81 80	– – – Other	1,7	A	
8419 89	– – Other			
8419 89 10	– – – Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	1,7	A	
8419 89 30	– – – Vacuum-vapour plant for the deposition of metal	2,4	A	
8419 89 98	– – – Other	2,4	A	
8419 90	– Parts			
8419 90 15	– – Of sterilisers of subheading 8419 20 00	Free	A	
8419 90 85	– – Other	1,7	A	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor			
8420 10	– Calendering or other rolling machines			
8420 10 10	– – Of a kind used in the textile industry	1,7	A	
8420 10 30	– – Of a kind used in the paper industry	1,7	A	
8420 10 50	– – Of a kind used in the rubber or plastics industries	1,7	A	
8420 10 90	– – Other	1,7	A	
	– Parts			
8420 91	– – Cylinders			
8420 91 10	– – – Of cast iron	1,7	A	
8420 91 80	– – – Other	2,2	A	
8420 99 00	– – Other	2,2	A	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases			
	– Centrifuges, including centrifugal dryers			
8421 11 00	– – Cream separators	2,2	A	
8421 12 00	– – Clothes-dryers	2,7	A	
8421 19	– – Other			
8421 19 20	– – – Centrifuges of a kind used in laboratories	1,5	A	
8421 19 70	– – – Other	Free	A	
	– Filtering or purifying machinery and apparatus for liquids			
8421 21 00	– – For filtering or purifying water	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8421 22 00	– – For filtering or purifying beverages other than water	1,7	A	
8421 23 00	– – Oil or petrol-filters for internal combustion engines	1,7	A	
8421 29 00	– – Other	1,7	A	
	– Filtering or purifying machinery and apparatus for gases			
8421 31 00	– – Intake air filters for internal combustion engines	1,7	A	
8421 39	– – Other			
8421 39 20	– – – Machinery and apparatus for filtering or purifying air	1,7	A	
	– – – Machinery and apparatus for filtering or purifying other gases			
8421 39 40	– – – – By a liquid process	1,7	A	
8421 39 60	– – – – By a catalytic process	1,7	A	
8421 39 90	– – – – Other	1,7	A	
	– Parts			
8421 91 00	– – Of centrifuges, including centrifugal dryers	1,7	A	
8421 99 00	– – Other	1,7	A	
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages			
	– Dishwashing machines			
8422 11 00	– – Of the household type	2,7	A	
8422 19 00	– – Other	1,7	A	
8422 20 00	– Machinery for cleaning or drying bottles or other containers	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8422 30 00	– Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1,7	A	
8422 40 00	– Other packing or wrapping machinery (including heat-shrink wrapping machinery)	1,7	A	
8422 90	– Parts			
8422 90 10	– – Of dishwashing machines	1,7	A	
8422 90 90	– – Other	1,7	A	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds			
8423 10	– Personal weighing machines, including baby scales; household scales			
8423 10 10	– – Household scales	1,7	A	
8423 10 90	– – Other	1,7	A	
8423 20 00	– Scales for continuous weighing of goods on conveyors	1,7	A	
8423 30 00	– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	1,7	A	
	– Other weighing machinery			

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CN 2007	Description	Base rate	Category	Comments
8423 81	– – Having a maximum weighing capacity not exceeding 30 kg			
8423 81 10	– – – Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	A	
8423 81 30	– – – Machinery for weighing and labelling pre-packaged goods	1,7	A	
8423 81 50	– – – Shop-scales	1,7	A	
8423 81 90	– – – Other	1,7	A	
8423 82	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg			
8423 82 10	– – – Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	A	
8423 82 90	– – – Other	1,7	A	
8423 89 00	– – Other	1,7	A	
8423 90 00	– Weighing machine weights of all kinds; parts of weighing machinery	1,7	A	
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines			
8424 10	– Fire extinguishers, whether or not charged			
8424 10 20	– – Of a weight not exceeding 21 kg	1,7	A	
8424 10 80	– – Other	1,7	A	
8424 20 00	– Spray guns and similar appliances	1,7	A	
8424 30	– Steam or sandblasting machines and similar jet projecting machines			
	– – Water cleaning appliances, with built-in motor			

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CN 2007	Description	Base rate	Category	Comments
8424 30 01	– – – With heating device	1,7	A	
	– – – Other, of an engine power			
8424 30 05	– – – – Not exceeding 7,5 kW	1,7	A	
8424 30 09	– – – – Exceeding 7,5 kW	1,7	A	
	– – Other machines			
8424 30 10	– – – Compressed air operated	1,7	A	
8424 30 90	– – – Other	1,7	A	
	– Other appliances			
8424 81	– – Agricultural or horticultural			
8424 81 10	– – – Watering appliances	1,7	A	
	– – – Other			
8424 81 30	– – – – Portable appliances	1,7	A	
	– – – – Other			
8424 81 91	– – – – – Sprayers and powder distributors designed to be mounted on or drawn by tractors	1,7	A	
8424 81 99	– – – – – Other	1,7	A	
8424 89 00	– – Other	1,7	A	
8424 90 00	– Parts	1,7	A	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks			
	– Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles			
8425 11 00	– – Powered by electric motor	Free	A	
8425 19	– – Other			
8425 19 20	– – – Manually operated chain hoists	Free	A	
8425 19 80	– – – Other	Free	A	
	– Other winches; capstans			
8425 31 00	– – Powered by electric motor	Free	A	
8425 39	– – Other			
8425 39 30	– – – Powered by internal combustion piston engines	Free	A	
8425 39 90	– – – Other	Free	A	
	– Jacks; hoists of a kind used for raising vehicles			
8425 41 00	– – Built-in jacking systems of a type used in garages	Free	A	
8425 42 00	– – Other jacks and hoists, hydraulic	Free	A	
8425 49 00	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane			
	– Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers			
8426 11 00	– – Overhead travelling cranes on fixed support	Free	A	
8426 12 00	– – Mobile lifting frames on tyres and straddle carriers	Free	A	
8426 19 00	– – Other	Free	A	
8426 20 00	– Tower cranes	Free	A	
8426 30 00	– Portal or pedestal jib cranes	Free	A	
	– Other machinery, self-propelled			
8426 41 00	– – On tyres	Free	A	
8426 49 00	– – Other	Free	A	
	– Other machinery			
8426 91	– – Designed for mounting on road vehicles			
8426 91 10	– – – Hydraulic cranes designed for the loading and unloading of the vehicle	Free	A	
8426 91 90	– – – Other	Free	A	
8426 99 00	– – Other	Free	A	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment			
8427 10	– Self-propelled trucks powered by an electric motor			
8427 10 10	– – With a lifting height of 1 m or more	4,5	A	
8427 10 90	– – Other	4,5	A	
8427 20	– Other self-propelled trucks			
	– – With a lifting height of 1 m or more			
8427 20 11	– – – Rough terrain fork-lift and other stacking trucks	4,5	A	
8427 20 19	– – – Other	4,5	A	
8427 20 90	– – Other	4,5	A	
8427 90 00	– Other trucks	4	A	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)			

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CN 2007	Description	Base rate	Category	Comments
8428 10	– Lifts and skip hoists			
8428 10 20	– – Electrically operated	Free	A	
8428 10 80	– – Other	Free	A	
8428 20	– Pneumatic elevators and conveyors			
8428 20 30	– – Specially designed for use in agriculture	Free	A	
	– – Other			
8428 20 91	– – – For bulk materials	Free	A	
8428 20 98	– – – Other	Free	A	
	– Other continuous-action elevators and conveyors, for goods or materials			
8428 31 00	– – Specially designed for underground use	Free	A	
8428 32 00	– – Other, bucket type	Free	A	
8428 33 00	– – Other, belt type	Free	A	
8428 39	– – Other			
8428 39 20	– – – Roller conveyors	Free	A	
8428 39 90	– – – Other	Free	A	
8428 40 00	– Escalators and moving walkways	Free	A	
8428 60 00	– Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	Free	A	
8428 90	– Other machinery			
8428 90 30	– – Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs	Free	A	
	– – Other			
	– – – Loaders specially designed for use in agriculture			
8428 90 71	– – – – Designed for attachment to agricultural tractors	Free	A	
8428 90 79	– – – – Other	Free	A	
	– – – Other			
8428 90 91	– – – – Mechanical loaders for bulk material	Free	A	
8428 90 95	– – – – Other	Free	A	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers			
	– Bulldozers and angledozers			

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CN 2007	Description	Base rate	Category	Comments
8429 11 00	– – Track laying	Free	A	
8429 19 00	– – Other	Free	A	
8429 20 00	– Graders and levellers	Free	A	
8429 30 00	– Scrapers	Free	A	
8429 40	– Tamping machines and roadrollers			
	– – Roadrollers			
8429 40 10	– – – Vibratory	Free	A	
8429 40 30	– – – Other	Free	A	
8429 40 90	– – Tamping machines	Free	A	
	– Mechanical shovels, excavators and shovel loaders			
8429 51	– – Front-end shovel loaders			
8429 51 10	– – – Loaders specially designed for underground use	Free	A	
	– – – Other			
8429 51 91	– – – – Crawler shovel loaders	Free	A	
8429 51 99	– – – – Other	Free	A	
8429 52	– – Machinery with a 360° revolving superstructure			
8429 52 10	– – – Track-laying excavators	Free	A	
8429 52 90	– – – Other	Free	A	
8429 59 00	– – Other	Free	A	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snow-ploughs and snowblowers			
8430 10 00	– Piledrivers and pile-extractors	Free	A	
8430 20 00	– Snowploughs and snowblowers	Free	A	
	– Coal or rock cutters and tunnelling machinery			
8430 31 00	– – Self-propelled	Free	A	
8430 39 00	– – Other	Free	A	
	– Other boring or sinking machinery			
8430 41 00	– – Self-propelled	Free	A	
8430 49 00	– – Other	Free	A	
8430 50 00	– Other machinery, self-propelled	Free	A	
	– Other machinery, not self-propelled			
8430 61 00	– – Tamping or compacting machinery	Free	A	
8430 69 00	– – Other	Free	A	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430			

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CN 2007	Description	Base rate	Category	Comments
8431 10 00	– Of machinery of heading 8425	Free	A	
8431 20 00	– Of machinery of heading 8427	4	A	
	– Of machinery of heading 8428			
8431 31 00	– – Of lifts, skip hoists or escalators	Free	A	
8431 39	– – Other			
8431 39 10	– – – Of rolling-mill machinery of subheading 8428 90 30	Free	A	
8431 39 70	– – – Other	Free	A	
	– Of machinery of heading 8426, 8429 or 8430			
8431 41 00	– – Buckets, shovels, grabs and grips	Free	A	
8431 42 00	– – Bulldozer or angledozer blades	Free	A	
8431 43 00	– – Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	Free	A	
8431 49	– – Other			
8431 49 20	– – – Of cast iron or cast steel	Free	A	
8431 49 80	– – – Other	Free	A	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers			
8432 10	– Ploughs			
8432 10 10	– – Mouldboard	Free	A	
8432 10 90	– – Other	Free	A	
	– Harrows, scarifiers, cultivators, weeders and hoes			
8432 21 00	– – Disc harrows	Free	A	
8432 29	– – Other			
8432 29 10	– – – Scarifiers and cultivators	Free	A	
8432 29 30	– – – Harrows	Free	A	
8432 29 50	– – – Rotovators	Free	A	
8432 29 90	– – – Other	Free	A	
8432 30	– Seeders, planters and transplanters			
	– – Seeders			

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CN 2007	Description	Base rate	Category	Comments
8432 30 11	– – – Central driven precision spacing seeders	Free	A	
8432 30 19	– – – Other	Free	A	
8432 30 90	– – Planters and transplanters	Free	A	
8432 40	– Manure spreaders and fertiliser distributors			
8432 40 10	– – Mineral or chemical fertiliser distribution	Free	A	
8432 40 90	– – Other	Free	A	
8432 80 00	– Other machinery	Free	A	
8432 90 00	– Parts	Free	A	
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437			
	– Mowers for lawns, parks or sports grounds			
8433 11	– – Powered, with the cutting device rotating in a horizontal plane			
8433 11 10	– – – Electric	Free	A	
	– – – Other			
	– – – – Self-propelled			
8433 11 51	– – – – – With a seat	Free	A	
8433 11 59	– – – – – Other	Free	A	
8433 11 90	– – – – Other	Free	A	
8433 19	– – Other			
	– – – With motor			
8433 19 10	– – – – Electric	Free	A	
	– – – – Other			
	– – – – – Self-propelled			
8433 19 51	– – – – – – With a seat	Free	A	
8433 19 59	– – – – – – Other	Free	A	
8433 19 70	– – – – – Other	Free	A	
8433 19 90	– – – Without motor	Free	A	
8433 20	– Other mowers, including cutter bars for tractor mounting			

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CN 2007	Description	Base rate	Category	Comments
8433 20 10	– – With motor	Free	A	
	– – Other			
	– – – Designed to be carried on or hauled by a tractor			
8433 20 51	– – – – With the cutting device rotating in a horizontal plane	Free	A	
8433 20 59	– – – – Other	Free	A	
8433 20 90	– – – Other	Free	A	
8433 30	– Other haymaking machinery			
8433 30 10	– – Turners, side-delivery rakes, and tedders	Free	A	
8433 30 90	– – Other	Free	A	
8433 40	– Straw or fodder balers, including pick-up balers			
8433 40 10	– – Pick-up balers	Free	A	
8433 40 90	– – Other	Free	A	
	– Other harvesting machinery; threshing machinery			
8433 51 00	– – Combine harvester-threshers	Free	A	
8433 52 00	– – Other threshing machinery	Free	A	
8433 53	– – Root or tuber harvesting machines			
8433 53 10	– – – Potato-diggers and potato harvesters	Free	A	
8433 53 30	– – – Beet-topping machines and beet harvesters	Free	A	
8433 53 90	– – – Other	Free	A	
8433 59	– – Other			
	– – – Forage harvesters			
8433 59 11	– – – – Self-propelled	Free	A	
8433 59 19	– – – – Other	Free	A	
8433 59 30	– – – Grape harvesters	Free	A	
8433 59 80	– – – Other	Free	A	
8433 60 00	– Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	A	
8433 90 00	– Parts	Free	A	
8434	Milking machines and dairy machinery			
8434 10 00	– Milking machines	Free	A	
8434 20 00	– Dairy machinery	Free	A	
8434 90 00	– Parts	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages			
8435 10 00	– Machinery	1,7	A	
8435 90 00	– Parts	1,7	A	
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders			
8436 10 00	– Machinery for preparing animal feedingstuffs	1,7	A	
	– Poultry-keeping machinery; poultry incubators and brooders			
8436 21 00	– – Poultry incubators and brooders	1,7	A	
8436 29 00	– – Other	1,7	A	
8436 80	– Other machinery			
8436 80 10	– – Forestry machinery	1,7	A	
	– – Other			
8436 80 91	– – – Automatic drinking bowls	1,7	A	
8436 80 99	– – – Other	1,7	A	
	– Parts			
8436 91 00	– – Of poultry-keeping machinery or poultry incubators and brooders	1,7	A	
8436 99 00	– – Other	1,7	A	
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery			
8437 10 00	– Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1,7	A	
8437 80 00	– Other machinery	1,7	A	
8437 90 00	– Parts	1,7	A	
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils			
8438 10	– Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products			
8438 10 10	– – Bakery machinery	1,7	A	
8438 10 90	– – Machinery for the manufacture of macaroni, spaghetti or similar products	1,7	A	
8438 20 00	– Machinery for the manufacture of confectionery, cocoa or chocolate	1,7	A	
8438 30 00	– Machinery for sugar manufacture	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8438 40 00	– Brewery machinery	1,7	A	
8438 50 00	– Machinery for the preparation of meat or poultry	1,7	A	
8438 60 00	– Machinery for the preparation of fruits, nuts or vegetables	1,7	A	
8438 80	– Other machinery			
8438 80 10	– – For the preparation of tea or coffee	1,7	A	
	– – Other			
8438 80 91	– – – For the preparation or manufacture of drink	1,7	A	
8438 80 99	– – – Other	1,7	A	
8438 90 00	– Parts	1,7	A	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard			
8439 10 00	– Machinery for making pulp of fibrous cellulosic material	1,7	A	
8439 20 00	– Machinery for making paper or paperboard	1,7	A	
8439 30 00	– Machinery for finishing paper or paperboard	1,7	A	
	– Parts			
8439 91	– – Of machinery for making pulp of fibrous cellulosic material			
8439 91 10	– – – Of cast iron or cast steel	1,7	A	
8439 91 90	– – – Other	1,7	A	
8439 99	– – Other			
8439 99 10	– – – Of cast iron or cast steel	1,7	A	
8439 99 90	– – – Other	1,7	A	
8440	Bookbinding machinery, including book-sewing machines			
8440 10	– Machinery			
8440 10 10	– – Folding machines	1,7	A	
8440 10 20	– – Collating machines and gathering machines	1,7	A	
8440 10 30	– – Sewing, wire stitching and stapling machines	1,7	A	
8440 10 40	– – Unsewn (perfect) binding machines	1,7	A	
8440 10 90	– – Other	1,7	A	
8440 90 00	– Parts	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds			
8441 10	– Cutting machines			
8441 10 10	– – Combined reel slitting and re-reeling machines	1,7	A	
8441 10 20	– – Other slitting and cross-cutting machines	1,7	A	
8441 10 30	– – Guillotines	1,7	A	
8441 10 40	– – Three-knife trimmers	1,7	A	
8441 10 80	– – Other	1,7	A	
8441 20 00	– Machines for making bags, sacks or envelopes	1,7	A	
8441 30 00	– Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1,7	A	
8441 40 00	– Machines for moulding articles in paper pulp, paper or paperboard	1,7	A	
8441 80 00	– Other machinery	1,7	A	
8441 90	– Parts			
8441 90 10	– – Of cutting machines	1,7	A	
8441 90 90	– – Other	1,7	A	
8442	Machinery, apparatus and equipment (other than the machine tools of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)			
8442 30	– Machinery, apparatus and equipment			
8442 30 10	– – Phototypesetting and composing machines	1,7	A	
	– – Other			
8442 30 91	– – – For type founding and typesetting (for example, linotypes, monotypes, intertypes), with or without founding device	Free	A	
8442 30 99	– – – Other	1,7	A	
8442 40 00	– Parts of the foregoing machinery, apparatus or equipment	1,7	A	
8442 50	– Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)			
	– – With printing image			
8442 50 21	– – – For relief printing	1,7	A	
8442 50 23	– – – For planographic printing	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8442 50 29	– – – Other	1,7	A	
8442 50 80	– – Other	1,7	A	
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof			
	– Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442			
8443 11 00	– – Offset printing machinery, reel fed	1,7	A	
8443 12 00	– – Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	1,7	A	
8443 13	– – Other offset printing machinery			
	– – – Sheet fed			
8443 13 10	– – – – Used	1,7	A	
	– – – – New, taking sheets of a size			
8443 13 31	– – – – – Not exceeding 52 × 74 cm	1,7	A	
8443 13 35	– – – – – Exceeding 52 × 74 cm but not exceeding 74 × 107 cm	1,7	A	
8443 13 39	– – – – – Exceeding 74 × 107 cm	1,7	A	
8443 13 90	– – – Other	1,7	A	
8443 14 00	– – Letterpress printing machinery, reel fed, excluding flexographic printing	1,7	A	
8443 15 00	– – Letterpress printing machinery, other than reel fed, excluding flexographic printing	1,7	A	
8443 16 00	– – Flexographic printing machinery	1,7	A	
8443 17 00	– – Gravure printing machinery	1,7	A	
8443 19	– – Other			

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CN 2007	Description	Base rate	Category	Comments
8443 19 20	– – – For printing textile materials	1,7	A	
8443 19 40	– – – For use in the production of semiconductors	1,7	A	
8443 19 70	– – – Other	1,7	A	
	– Other printers, copying machines and facsimile machines, whether or not combined			
8443 31	– – Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network			
8443 31 10	– – – Machines performing the functions of copying and facsimile transmission, whether or not with a printing function, with a copying speed not exceeding 12 monochrome pages per minute	Free	A	
	– – – Other			
8443 31 91	– – – – Machines performing the function of copying by scanning the original and printing the copies by means of an electrostatic print engine	6	A	
8443 31 99	– – – – Other	Free	A	
8443 32	– – Other, capable of connecting to an automatic data-processing machine or to a network			
8443 32 10	– – – Printers	Free	A	
8443 32 30	– – – Facsimile machines	Free	A	
	– – – Other			
8443 32 91	– – – – Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	A	
8443 32 93	– – – – Other machines performing a copying function incorporating an optical system	Free	A	
8443 32 99	– – – – Other	2,2	A	
8443 39	– – Other			
8443 39 10	– – – Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	A	
	– – – Other copying machines			

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CN 2007	Description	Base rate	Category	Comments
8443 39 31	– – – – Incorporating an optical system	Free	A	
8443 39 39	– – – – Other	3	A	
8443 39 90	– – – Other	2,2	A	
	– Parts and accessories			
8443 91	– – Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442			
8443 91 10	– – – Of apparatus of subheading 8443 19 40	1,7	A	
	– – – Other			
8443 91 91	– – – – Of cast iron or cast steel	1,7	A	
8443 91 99	– – – – Other	1,7	A	
8443 99	– – Other			
8443 99 10	– – – Electronic assemblies	Free	A	
8443 99 90	– – – Other	Free	A	
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials			
8444 00 10	– Machines for extruding	1,7	A	
8444 00 90	– Other	1,7	A	
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447			
	– Machines for preparing textile fibres			

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CN 2007	Description	Base rate	Category	Comments
8445 11 00	– – Carding machines	1,7	A	
8445 12 00	– – Combing machines	1,7	A	
8445 13 00	– – Drawing or roving machines	1,7	A	
8445 19 00	– – Other	1,7	A	
8445 20 00	– Textile spinning machines	1,7	A	
8445 30	– Textile doubling or twisting machines			
8445 30 10	– – Textile doubling machines	1,7	A	
8445 30 90	– – Textile twisting machines	1,7	A	
8445 40 00	– Textile winding (including weft-winding) or reeling machines	1,7	A	
8445 90 00	– Other	1,7	A	
8446	Weaving machines (looms)			
8446 10 00	– For weaving fabrics of a width not exceeding 30 cm	1,7	A	
	– For weaving fabrics of a width exceeding 30 cm, shuttle type			
8446 21 00	– – Power looms	1,7	A	
8446 29 00	– – Other	1,7	A	
8446 30 00	– For weaving fabrics of a width exceeding 30 cm, shuttleless type	1,7	A	
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting			
	– Circular knitting machines			

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CN 2007	Description	Base rate	Category	Comments
8447 11	– – With cylinder diameter not exceeding 165 mm			
8447 11 10	– – – Working with latch needles	1,7	A	
8447 11 90	– – – Other	1,7	A	
8447 12	– – With cylinder diameter exceeding 165 mm			
8447 12 10	– – – Working with latch needles	1,7	A	
8447 12 90	– – – Other	1,7	A	
8447 20	– Flat knitting machines; stitch-bonding machines			
8447 20 20	– – Warp knitting machines (including Raschel type); stitch-bonding machines	1,7	A	
8447 20 80	– – Other	1,7	A	
8447 90 00	– Other	1,7	A	
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)			
	– Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447			
8448 11 00	– – Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	1,7	A	
8448 19 00	– – Other	1,7	A	
8448 20 00	– Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1,7	A	
	– Parts and accessories of machines of heading 8445 or of their auxiliary machinery			
8448 31 00	– – Card clothing	1,7	A	
8448 32 00	– – Of machines for preparing textile fibres, other than card clothing	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8448 33	– – Spindles, spindle flyers, spinning rings and ring travellers			
8448 33 10	– – – Spindles and spindle flyers	1,7	A	
8448 33 90	– – – Spinning rings and ring travellers	1,7	A	
8448 39 00	– – Other	1,7	A	
	– Parts and accessories of weaving machines (looms) or of their auxiliary machinery			
8448 42 00	– – Reeds for looms, healds and heald-frames	1,7	A	
8448 49 00	– – Other	1,7	A	
	– Parts and accessories of machines of heading 8447 or of their auxiliary machinery			
8448 51	– – Sinkers, needles and other articles used in forming stitches			
8448 51 10	– – – Sinkers	1,7	A	
8448 51 90	– – – Other	1,7	A	
8448 59 00	– – Other	1,7	A	
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	1,7	A	
8450	Household or laundry-type washing machines, including machines which both wash and dry			
	– Machines, each of a dry linen capacity not exceeding 10 kg			

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CN 2007	Description	Base rate	Category	Comments
8450 11	– – Fully-automatic machines			
	– – – Each of a dry linen capacity not exceeding 6 kg			
8450 11 11	– – – – Front-loading machines	3	A	
8450 11 19	– – – – Top-loading machines	3	A	
8450 11 90	– – – Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,6	A	
8450 12 00	– – Other machines, with built-in centrifugal drier	2,7	A	
8450 19 00	– – Other	2,7	A	
8450 20 00	– Machines, each of a dry linen capacity exceeding 10 kg	2,2	A	
8450 90 00	– Parts	2,7	A	
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics			
8451 10 00	– Dry-cleaning machines	2,2	A	
	– Drying machines			
8451 21	– – Each of a dry linen capacity not exceeding 10 kg			
8451 21 10	– – – Each of a dry linen capacity not exceeding 6 kg	2,2	A	
8451 21 90	– – – Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,2	A	
8451 29 00	– – Other	2,2	A	

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CN 2007	Description	Base rate	Category	Comments
8451 30	– Ironing machines and presses (including fusing presses)			
	– – Electrically heated, of a power			
8451 30 10	– – – Not exceeding 2 500 W	2,2	A	
8451 30 30	– – – Exceeding 2 500 W	2,2	A	
8451 30 80	– – Other	2,2	A	
8451 40 00	– Washing, bleaching or dyeing machines	2,2	A	
8451 50 00	– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2,2	A	
8451 80	– Other machinery			
8451 80 10	– – Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	2,2	A	
8451 80 30	– – Machines for dressing or finishing	2,2	A	
8451 80 80	– – Other	2,2	A	
8451 90 00	– Parts	2,2	A	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles			
8452 10	– Sewing machines of the household type			
	– – Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor			
8452 10 11	– – – Sewing machines having a value (not including frames, tables or furniture) of more than EUR 65 each	5,7	A	
8452 10 19	– – – Other	9,7	A	

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CN 2007	Description	Base rate	Category	Comments
8452 10 90	– – Other sewing machines and other sewing machine heads	3,7	A	
	– Other sewing machines			
8452 21 00	– – Automatic units	3,7	A	
8452 29 00	– – Other	3,7	A	
8452 30	– Sewing machine needles			
8452 30 10	– – With single flat shank	2,7	A	
8452 30 90	– – Other	2,7	A	
8452 40 00	– Furniture, bases and covers for sewing machines and parts thereof	2,7	A	
8452 90 00	– Other parts of sewing machines	2,7	A	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines			
8453 10 00	– Machinery for preparing, tanning or working hides, skins or leather	1,7	A	
8453 20 00	– Machinery for making or repairing footwear	1,7	A	
8453 80 00	– Other machinery	1,7	A	
8453 90 00	– Parts	1,7	A	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries			
8454 10 00	– Converters	1,7	A	
8454 20 00	– Ingot moulds and ladles	1,7	A	
8454 30	– Casting machines			
8454 30 10	– – For casting under pressure	1,7	A	
8454 30 90	– – Other	1,7	A	
8454 90 00	– Parts	1,7	A	
8455	Metal-rolling mills and rolls therefor			
8455 10 00	– Tube mills	2,7	A	
	– Other rolling mills			
8455 21 00	– – Hot or combination hot and cold	2,7	A	
8455 22 00	– – Cold	2,7	A	
8455 30	– Rolls for rolling mills			

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CN 2007	Description	Base rate	Category	Comments
8455 30 10	– – Of cast iron	2,7	A	
	– – Of open-die forged steel			
8455 30 31	– – – Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	2,7	A	
8455 30 39	– – – Cold-rolling work-rolls	2,7	A	
8455 30 90	– – Of cast or wrought steel	2,7	A	
8455 90 00	– Other parts	2,7	A	
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes			
8456 10 00	– Operated by laser or other light or photon beam processes	4,5	A	
8456 20 00	– Operated by ultrasonic processes	3,5	A	
8456 30	– Operated by electrodischarge processes			
	– – Numerically controlled			
8456 30 11	– – – Wire-cut	3,5	A	
8456 30 19	– – – Other	3,5	A	
8456 30 90	– – Other	3,5	A	
8456 90 00	– Other	3,5	A	
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal			
8457 10	– Machining centres			
8457 10 10	– – Horizontal	2,7	A	
8457 10 90	– – Other	2,7	A	
8457 20 00	– Unit construction machines (single station)	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8457 30	– Multi-station transfer machines			
8457 30 10	– – Numerically controlled	2,7	A	
8457 30 90	– – Other	2,7	A	
8458	Lathes (including turning centres) for removing metal			
	– Horizontal lathes			
8458 11	– – Numerically controlled			
8458 11 20	– – – Turning centres	2,7	A	
	– – – Automatic lathes			
8458 11 41	– – – – Single spindle	2,7	A	
8458 11 49	– – – – Multi-spindle	2,7	A	
8458 11 80	– – – Other	2,7	A	
8458 19	– – Other			
8458 19 20	– – – Centre lathes (engine or tool-room)	2,7	A	
8458 19 40	– – – Automatic lathes	2,7	A	
8458 19 80	– – – Other	2,7	A	
	– Other lathes			
8458 91	– – Numerically controlled			
8458 91 20	– – – Turning centres	2,7	A	
8458 91 80	– – – Other	2,7	A	
8458 99 00	– – Other	2,7	A	
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458			
8459 10 00	– Way-type unit head machines	2,7	A	
	– Other drilling machines			
8459 21 00	– – Numerically controlled	2,7	A	
8459 29 00	– – Other	2,7	A	
	– Other boring-milling machines			
8459 31 00	– – Numerically controlled	1,7	A	
8459 39 00	– – Other	1,7	A	
8459 40	– Other boring machines			
8459 40 10	– – Numerically controlled	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8459 40 90	– – Other	1,7	A	
	– Milling machines, knee-type			
8459 51 00	– – Numerically controlled	2,7	A	
8459 59 00	– – Other	2,7	A	
	– Other milling machines			
8459 61	– – Numerically controlled			
8459 61 10	– – – Tool milling machines	2,7	A	
8459 61 90	– – – Other	2,7	A	
8459 69	– – Other			
8459 69 10	– – – Tool milling machines	2,7	A	
8459 69 90	– – – Other	2,7	A	
8459 70 00	– Other threading or tapping machines	2,7	A	
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461			
	– Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm			
8460 11 00	– – Numerically controlled	2,7	A	
8460 19 00	– – Other	2,7	A	
	– Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm			
8460 21	– – Numerically controlled			
	– – – For cylindrical surfaces			
8460 21 11	– – – – Internal cylindrical grinding machines	2,7	A	
8460 21 15	– – – – Centreless grinding machines	2,7	A	
8460 21 19	– – – – Other	2,7	A	
8460 21 90	– – – Other	2,7	A	
8460 29	– – Other			
	– – – For cylindrical surfaces			

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CN 2007	Description	Base rate	Category	Comments
8460 29 11	– – – – Internal cylindrical grinding machines	2,7	A	
8460 29 19	– – – – Other	2,7	A	
8460 29 90	– – – Other	2,7	A	
	– Sharpening (tool or cutter grinding) machines			
8460 31 00	– – Numerically controlled	1,7	A	
8460 39 00	– – Other	1,7	A	
8460 40	– Honing or lapping machines			
8460 40 10	– – Numerically controlled	1,7	A	
8460 40 90	– – Other	1,7	A	
8460 90	– Other			
8460 90 10	– – Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm	2,7	A	
8460 90 90	– – Other	1,7	A	
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included			
8461 20 00	– Shaping or slotting machines	1,7	A	
8461 30	– Broaching machines			
8461 30 10	– – Numerically controlled	1,7	A	
8461 30 90	– – Other	1,7	A	
8461 40	– Gear-cutting, gear-grinding or gear-finishing machines			
	– – Gear-cutting machines (including abrasive gear-cutting machines)			
	– – – For cutting cylindrical gears			
8461 40 11	– – – – Numerically controlled	2,7	A	
8461 40 19	– – – – Other	2,7	A	
	– – – For cutting other gears			
8461 40 31	– – – – Numerically controlled	1,7	A	
8461 40 39	– – – – Other	1,7	A	
	– – Gear-finishing machines			
	– – – Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm			
8461 40 71	– – – – Numerically controlled	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8461 40 79	– – – – Other	2,7	A	
8461 40 90	– – – Other	1,7	A	
8461 50	– Sawing or cutting-off machines			
	– – Sawing machines			
8461 50 11	– – – Circular saws	1,7	A	
8461 50 19	– – – Other	1,7	A	
8461 50 90	– – Cutting-off machines	1,7	A	
8461 90 00	– Other	2,7	A	
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above			
8462 10	– Forging or die-stamping machines (including presses) and hammers			
8462 10 10	– – Numerically controlled	2,7	A	
8462 10 90	– – Other	1,7	A	
	– Bending, folding, straightening or flattening machines (including presses)			
8462 21	– – Numerically controlled			
8462 21 10	– – – For working flat products	2,7	A	
8462 21 80	– – – Other	2,7	A	
8462 29	– – Other			
8462 29 10	– – – For working flat products	1,7	A	
	– – – Other			
8462 29 91	– – – – Hydraulic	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8462 29 98	– – – – Other	1,7	A	
	– Shearing machines (including presses), other than combined punching and shearing machines			
8462 31 00	– – Numerically controlled	2,7	A	
8462 39	– – Other			
8462 39 10	– – – For working flat products	1,7	A	
	– – – Other			
8462 39 91	– – – – Hydraulic	1,7	A	
8462 39 99	– – – – Other	1,7	A	
	– Punching or notching machines (including presses), including combined punching and shearing machines			
8462 41	– – Numerically controlled			
8462 41 10	– – – For working flat products	2,7	A	
8462 41 90	– – – Other	2,7	A	
8462 49	– – Other			
8462 49 10	– – – For working flat products	1,7	A	
8462 49 90	– – – Other	1,7	A	
	– Other			
8462 91	– – Hydraulic presses			
8462 91 10	– – – Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	2,7	A	
	– – – Other			
8462 91 50	– – – – Numerically controlled	2,7	A	
8462 91 90	– – – – Other	2,7	A	
8462 99	– – Other			
8462 99 10	– – – Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	2,7	A	
	– – – Other			
8462 99 50	– – – – Numerically controlled	2,7	A	
8462 99 90	– – – – Other	2,7	A	
8463	Other machine-tools for working metal or cermets, without removing material			

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CN 2007	Description	Base rate	Category	Comments
8463 10	– Drawbenches for bars, tubes, profiles, wire or the like			
8463 10 10	– – Drawbenches for wire	2,7	A	
8463 10 90	– – Other	2,7	A	
8463 20 00	– Thread-rolling machines	2,7	A	
8463 30 00	– Machines for working wire	2,7	A	
8463 90 00	– Other	2,7	A	
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass			
8464 10 00	– Sawing machines	2,2	A	
8464 20	– Grinding or polishing machines			
	– – For working glass			
8464 20 11	– – – Optical glass	2,2	A	
8464 20 19	– – – Other	2,2	A	
8464 20 20	– – For working ceramics	2,2	A	
8464 20 95	– – Other	2,2	A	
8464 90	– Other			
8464 90 20	– – For working ceramics	2,2	A	
8464 90 80	– – Other	2,2	A	
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials			
8465 10	– Machines which can carry out different types of machining operations without tool change between such operations			
8465 10 10	– – With manual transfer of workpiece between each operation	2,7	A	
8465 10 90	– – With automatic transfer of workpiece between each operation	2,7	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
8465 91	– – Sawing machines			
8465 91 10	– – – Bandsaws	2,7	A	
8465 91 20	– – – Circular saws	2,7	A	
8465 91 90	– – – Other	2,7	A	
8465 92 00	– – Planing, milling or moulding (by cutting) machines	2,7	A	
8465 93 00	– – Grinding, sanding or polishing machines	2,7	A	
8465 94 00	– – Bending or assembling machines	2,7	A	
8465 95 00	– – Drilling or morticing machines	2,7	A	
8465 96 00	– – Splitting, slising or paring machines	2,7	A	
8465 99	– – Other			
8465 99 10	– – – Lathes	2,7	A	
8465 99 90	– – – Other	2,7	A	
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand			
8466 10	– Tool holders and self-opening dieheads			
	– – Tool holders			
8466 10 20	– – – Arbors, collets and sleeves	1,2	A	
	– – – Other			
8466 10 31	– – – – For lathes	1,2	A	
8466 10 38	– – – – Other	1,2	A	
8466 10 80	– – Self-opening dieheads	1,2	A	
8466 20	– Work holders			
8466 20 20	– – Jigs and fixtures for specific applications; sets of standard jig and fixture components	1,2	A	
	– – Other			
8466 20 91	– – – For lathes	1,2	A	

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CN 2007	Description	Base rate	Category	Comments
8466 20 98	– – – Other	1,2	A	
8466 30 00	– Dividing heads and other special attachments for machine-tools	1,2	A	
	– Other			
8466 91	– – For machines of heading 8464			
8466 91 20	– – – Of cast iron or cast steel	1,2	A	
8466 91 95	– – – Other	1,2	A	
8466 92	– – For machines of heading 8465			
8466 92 20	– – – Of cast iron or cast steel	1,2	A	
8466 92 80	– – – Other	1,2	A	
8466 93 00	– – For machines of headings 8456 to 8461	1,2	A	
8466 94 00	– – For machines of heading 8462 or 8463	1,2	A	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor			
	– Pneumatic			
8467 11	– – Rotary type (including combined rotary-percussion)			
8467 11 10	– – – Metalworking	1,7	A	
8467 11 90	– – – Other	1,7	A	
8467 19 00	– – Other	1,7	A	
	– With self-contained electric motor			
8467 21	– – Drills of all kinds			
8467 21 10	– – – Capable of operation without an external source of power	2,7	A	
	– – – Other			
8467 21 91	– – – – Electropneumatic	2,7	A	
8467 21 99	– – – – Other	2,7	A	
8467 22	– – Saws			
8467 22 10	– – – Chain saws	2,7	A	
8467 22 30	– – – Circular saws	2,7	A	
8467 22 90	– – – Other	2,7	A	
8467 29	– – Other			
8467 29 10	– – – Of a kind used for working textile materials	2,7	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
8467 29 30	– – – – Capable of operation without an external source of power	2,7	A	
	– – – – Other			
	– – – – – Grinders and sanders			
8467 29 51	– – – – – – Angle grinders	2,7	A	
8467 29 53	– – – – – – Belt sanders	2,7	A	
8467 29 59	– – – – – – Other	2,7	A	
8467 29 70	– – – – – Planers	2,7	A	
8467 29 80	– – – – – Hedge trimmers and lawn edge cutters	2,7	A	
8467 29 90	– – – – – Other	2,7	A	
	– Other tools			
8467 81 00	– – Chainsaws	1,7	A	
8467 89 00	– – Other	1,7	A	
	– Parts			
8467 91 00	– – Of chainsaws	1,7	A	
8467 92 00	– – Of pneumatic tools	1,7	A	
8467 99 00	– – Other	1,7	A	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances			
8468 10 00	– Hand-held blow pipes	2,2	A	
8468 20 00	– Other gas-operated machinery and apparatus	2,2	A	
8468 80 00	– Other machinery and apparatus	2,2	A	
8468 90 00	– Parts	2,2	A	
8469 00	Typewriters other than printers of heading 8443; word-processing machines			
8469 00 10	– Word-processing machines	Free	A	
	– Other			
8469 00 91	– – Electric	2,3	A	
8469 00 99	– – Other	2,5	A	
8470	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers			

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CN 2007	Description	Base rate	Category	Comments
8470 10 00	– Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	Free	A	
	– Other electronic calculating machines			
8470 21 00	– – Incorporating a printing device	Free	A	
8470 29 00	– – Other	Free	A	
8470 30 00	– Other calculating machines	Free	A	
8470 50 00	– Cash registers	Free	A	
8470 90 00	– Other	Free	A	
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included			
8471 30 00	– Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	A	
	– Other automatic data-processing machines			
8471 41 00	– – Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	A	
8471 49 00	– – Other, presented in the form of systems	Free	A	
8471 50 00	– Processing units other than those of subheading 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	A	
8471 60	– Input or output units, whether or not containing storage units in the same housing			
8471 60 60	– – Keyboards	Free	A	
8471 60 70	– – Other	Free	A	
8471 70	– Storage units			
8471 70 20	– – Central storage units	Free	A	
	– – Other			
	– – – Disk storage units			
8471 70 30	– – – – Optical, including magneto-optical	Free	A	
	– – – – Other			
8471 70 50	– – – – – Hard disk drives	Free	A	
8471 70 70	– – – – – Other	Free	A	
8471 70 80	– – – Magnetic tape storage units	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8471 70 98	– – – Other	Free	A	
8471 80 00	– Other units of automatic data-processing machines	Free	A	
8471 90 00	– Other	Free	A	
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)			
8472 10 00	– Duplicating machines	2	A	
8472 30 00	– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	2,2	A	
8472 90	– Other			
8472 90 10	– – Coin-sorting, coin-counting or coin-wrapping machines	2,2	A	
8472 90 30	– – Automatic teller machines	Free	A	
8472 90 70	– – Other	2,2	A	
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472			
8473 10	– Parts and accessories of the machines of heading 8469			
	– – Electronic assemblies			
8473 10 11	– – – Of machines of subheading 8469 00 10	Free	A	
8473 10 19	– – – Other	3	A	
8473 10 90	– – Other	Free	A	
	– Parts and accessories of the machines of heading 8470			
8473 21	– – Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29			
8473 21 10	– – – Electronic assemblies	Free	A	
8473 21 90	– – – Other	Free	A	
8473 29	– – Other			
8473 29 10	– – – Electronic assemblies	Free	A	
8473 29 90	– – – Other	Free	A	
8473 30	– Parts and accessories of the machines of heading 8471			
8473 30 20	– – Electronic assemblies	Free	A	
8473 30 80	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8473 40	– Parts and accessories of the machines of heading 8472			
	– – Electronic assemblies			
8473 40 11	– – – Of machines of subheading 8472 90 30	Free	A	
8473 40 18	– – – Other	3	A	
8473 40 80	– – Other	Free	A	
8473 50	– Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472			
8473 50 20	– – Electronic assemblies	Free	A	
8473 50 80	– – Other	Free	A	
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand			
8474 10 00	– Sorting, screening, separating or washing machines	Free	A	
8474 20	– Crushing or grinding machines			
8474 20 10	– – For mineral substances of a kind used in the ceramics industry	Free	A	
8474 20 90	– – Other	Free	A	
	– Mixing or kneading machines			
8474 31 00	– – Concrete or mortar mixers	Free	A	
8474 32 00	– – Machines for mixing mineral substances with bitumen	Free	A	
8474 39	– – Other			
8474 39 10	– – – Machinery for mixing or kneading mineral substances of a kind used in the ceramics industry	Free	A	
8474 39 90	– – – Other	Free	A	
8474 80	– Other machinery			
8474 80 10	– – Machinery for agglomerating, shaping or moulding ceramic paste	Free	A	
8474 80 90	– – Other	Free	A	
8474 90	– Parts			
8474 90 10	– – Of cast iron or cast steel	Free	A	
8474 90 90	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware			
8475 10 00	– Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1,7	A	
	– Machines for manufacturing or hot working glass or glassware			
8475 21 00	– – Machines for making optical fibres and preforms thereof	1,7	A	
8475 29 00	– – Other	1,7	A	
8475 90 00	– Parts	1,7	A	
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines			
	– Automatic beverage-vending machines			
8476 21 00	– – Incorporating heating or refrigerating devices	1,7	A	
8476 29 00	– – Other	1,7	A	
	– Other machines			
8476 81 00	– – Incorporating heating or refrigerating devices	1,7	A	
8476 89 00	– – Other	1,7	A	
8476 90 00	– Parts	1,7	A	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter			
8477 10 00	– Injection-moulding machines	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8477 20 00	– Extruders	1,7	A	
8477 30 00	– Blow-moulding machines	1,7	A	
8477 40 00	– Vacuum-moulding machines and other thermoforming machines	1,7	A	
	– Other machinery for moulding or otherwise forming			
8477 51 00	– – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1,7	A	
8477 59	– – Other			
8477 59 10	– – – Presses	1,7	A	
8477 59 80	– – – Other	1,7	A	
8477 80	– Other machinery			
	– – Machines for the manufacture of foam products			
8477 80 11	– – – Machines for processing reactive resins	1,7	A	
8477 80 19	– – – Other	1,7	A	
	– – Other			
8477 80 91	– – – Size reduction equipment	1,7	A	
8477 80 93	– – – Mixers, kneaders and agitators	1,7	A	
8477 80 95	– – – Cutting, splitting and peeling machines	1,7	A	
8477 80 99	– – – Other	1,7	A	
8477 90	– Parts			
8477 90 10	– – Of cast iron or cast steel	1,7	A	
8477 90 80	– – Other	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter			
8478 10 00	– Machinery	1,7	A	
8478 90 00	– Parts	1,7	A	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter			
8479 10 00	– Machinery for public works, building or the like	Free	A	
8479 20 00	– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1,7	A	
8479 30	– Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork			
8479 30 10	– – Presses	1,7	A	
8479 30 90	– – Other	1,7	A	
8479 40 00	– Rope or cable-making machines	1,7	A	
8479 50 00	– Industrial robots, not elsewhere specified or included	1,7	A	
8479 60 00	– Evaporative air coolers	1,7	A	
	– Other machines and mechanical appliances			
8479 81 00	– – For treating metal, including electric wire coil-winders	1,7	A	
8479 82 00	– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	1,7	A	
8479 89	– – Other			
8479 89 30	– – – Mobile hydraulic-powered mine roof supports	1,7	A	
8479 89 60	– – – Central greasing systems	1,7	A	
8479 89 91	– – – Machines for glazing and decorating ceramic products	1,7	A	
8479 89 97	– – – Other	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8479 90	– Parts			
8479 90 20	– – Of cast iron or cast steel	1,7	A	
8479 90 80	– – Other	1,7	A	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics			
8480 10 00	– Moulding boxes for metal foundry	1,7	A	
8480 20 00	– Mould bases	1,7	A	
8480 30	– Moulding patterns			
8480 30 10	– – Of wood	1,7	A	
8480 30 90	– – Other	2,7	A	
	– Moulds for metal or metal carbides			
8480 41 00	– – Injection or compression types	1,7	A	
8480 49 00	– – Other	1,7	A	
8480 50 00	– Moulds for glass	1,7	A	
8480 60	– Moulds for mineral materials			
8480 60 10	– – Compression types	1,7	A	
8480 60 90	– – Other	1,7	A	
	– Moulds for rubber or plastics			
8480 71 00	– – Injection or compression types	1,7	A	
8480 79 00	– – Other	1,7	A	
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves			
8481 10	– Pressure-reducing valves			
8481 10 05	– – Combined with filters or lubricators	2,2	A	
	– – Other			
8481 10 19	– – – Of cast iron or steel	2,2	A	
8481 10 99	– – – Other	2,2	A	
8481 20	– Valves for oleohydraulic or pneumatic transmissions			

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CN 2007	Description	Base rate	Category	Comments
8481 20 10	– – Valves for the control of oleohydraulic power transmission	2,2	A	
8481 20 90	– – Valves for the control of pneumatic power transmission	2,2	A	
8481 30	– Check (non-return) valves			
8481 30 91	– – Of cast iron or steel	2,2	A	
8481 30 99	– – Other	2,2	A	
8481 40	– Safety or relief valves			
8481 40 10	– – Of cast iron or steel	2,2	A	
8481 40 90	– – Other	2,2	A	
8481 80	– Other appliances			
	– – Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures			
8481 80 11	– – – Mixing valves	2,2	A	
8481 80 19	– – – Other	2,2	A	
	– – Central heating radiator valves			
8481 80 31	– – – Thermostatic valves	2,2	A	
8481 80 39	– – – Other	2,2	A	
8481 80 40	– – Valves for pneumatic tyres and inner-tubes	2,2	A	
	– – Other			
	– – – Process control valves			
8481 80 51	– – – – Temperature regulators	2,2	A	
8481 80 59	– – – – Other	2,2	A	
	– – – Other			
	– – – – Gate valves			
8481 80 61	– – – – – Of cast iron	2,2	A	
8481 80 63	– – – – – Of steel	2,2	A	
8481 80 69	– – – – – Other	2,2	A	
	– – – – Globe valves			
8481 80 71	– – – – – Of cast iron	2,2	A	
8481 80 73	– – – – – Of steel	2,2	A	

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CN 2007	Description	Base rate	Category	Comments
8481 80 79	– – – – – Other	2,2	A	
8481 80 81	– – – – Ball and plug valves	2,2	A	
8481 80 85	– – – – Butterfly valves	2,2	A	
8481 80 87	– – – – Diaphragm valves	2,2	A	
8481 80 99	– – – – Other	2,2	A	
8481 90 00	– Parts	2,2	A	
8482	Ball or roller bearings			
8482 10	– Ball bearings			
8482 10 10	– – With greatest external diameter not exceeding 30 mm	8	A	
8482 10 90	– – Other	8	A	
8482 20 00	– Tapered roller bearings, including cone and tapered roller assemblies	8	A	
8482 30 00	– Spherical roller bearings	8	A	
8482 40 00	– Needle roller bearings	8	A	
8482 50 00	– Other cylindrical roller bearings	8	A	
8482 80 00	– Other, including combined ball/roller bearings	8	A	
	– Parts			
8482 91	– – Balls, needles and rollers			
8482 91 10	– – – Tapered rollers	8	A	
8482 91 90	– – – Other	7,7	A	

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CN 2007	Description	Base rate	Category	Comments
8482 99 00	– – Other	8	A	
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)			
8483 10	– Transmission shafts (including cam shafts and crank shafts) and cranks			
	– – Cranks and crank shafts			
8483 10 21	– – – Of cast iron or cast steel	4	A	
8483 10 25	– – – Of open-die forged steel	4	A	
8483 10 29	– – – Other	4	A	
8483 10 50	– – Articulated shafts	4	A	
8483 10 95	– – Other	4	A	
8483 20	– Bearing housings, incorporating ball or roller bearings			
8483 20 10	– – Of a kind used in aircraft and spacecraft	6	A	
8483 20 90	– – Other	6	A	
8483 30	– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings			
	– – Bearing housings			
8483 30 32	– – – For ball or roller bearings	5,7	A	
8483 30 38	– – – Other	3,4	A	

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CN 2007	Description	Base rate	Category	Comments
8483 30 80	– – Plain shaft bearings	3,4	A	
8483 40	– Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters			
	– – Gears and gearing (other than friction gears)			
8483 40 21	– – – Spur and helical	3,7	A	
8483 40 23	– – – Bevel and bevel/spur	3,7	A	
8483 40 25	– – – Worm gear	3,7	A	
8483 40 29	– – – Other	3,7	A	
8483 40 30	– – Ball or roller screws	3,7	A	
	– – Gear boxes and other speed changers			
8483 40 51	– – – Gear boxes	3,7	A	
8483 40 59	– – – Other	3,7	A	
8483 40 90	– – Other	3,7	A	
8483 50	– Flywheels and pulleys, including pulley blocks			
8483 50 20	– – Of cast iron or cast steel	2,7	A	
8483 50 80	– – Other	2,7	A	
8483 60	– Clutches and shaft couplings (including universal joints)			
8483 60 20	– – Of cast iron or cast steel	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8483 60 80	– – Other	2,7	A	
8483 90	– Toothed wheels, chain sprockets and other transmission elements presented separately; parts			
8483 90 20	– – Parts of bearing housings	5,7	A	
	– – Other			
8483 90 81	– – – Of cast iron or cast steel	2,7	A	
8483 90 89	– – – Other	2,7	A	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals			
8484 10 00	– Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	1,7	A	
8484 20 00	– Mechanical seals	1,7	A	
8484 90 00	– Other	1,7	A	
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(C) to this chapter; parts and accessories			
8486 10 00	– Machines and apparatus for the manufacture of boules or wafers	Free	A	
8486 20	– Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits			
8486 20 10	– – Machine-tools operated by ultrasonic processes	3,5	A	
8486 20 90	– – Other	Free	A	
8486 30	– Machines and apparatus for the manufacture of flat panel displays			
8486 30 10	– – Apparatus for chemical vapour deposition on liquid cristal devices (LCD) substrates	2,4	A	
8486 30 30	– – Apparatus for dry-etching patterns on liquid cristal devices (LCD) substrates	3,5	B	
8486 30 50	– – Apparatus for physical deposition by sputtering on liquid cristal devices (LCD) substrates	3,7	B	
8486 30 90	– – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8486 40 00	– Machines and apparatus specified in note 9(C) to this chapter	Free	A	
8486 90	– Parts and accessories			
8486 90 10	– – Tool holders and self-opening dieheads; workholders	1,2	A	
	– – Other			
8486 90 20	– – – Parts of spinners for coating photographic emulsions on liquid crystal devices (LCD) substrates	1,7	A	
8486 90 30	– – – Parts of deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process	1,7	A	
8486 90 40	– – – Parts of apparatus for physical deposition by sputtering on liquid crystal devices (LCD) substrates	3,7	B	
8486 90 50	– – – Parts and accessories for apparatus for dry-etching patterns on liquid crystal devices (LCD) substrates	1,2	A	
8486 90 60	– – – Parts and accessories for apparatus for chemical vapour deposition on liquid crystal devices (LCD) substrates	1,7	A	
8486 90 70	– – – Parts and accessories for machine-tools operated by ultrasonic processes	1,2	A	
8486 90 90	– – – Other	Free	A	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter			
8487 10	– Ships' or boats' propellers and blades therefor			
8487 10 10	– – Of bronze	1,7	A	
8487 10 90	– – Other	1,7	A	
8487 90	– Other			
8487 90 10	– – Of non-malleable cast iron	1,7	A	
8487 90 30	– – Of malleable cast iron	1,7	A	
	– – Of iron or steel			

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CN 2007	Description	Base rate	Category	Comments
8487 90 51	– – – Of cast steel	1,7	A	
8487 90 53	– – – Of open-die forged iron or steel	1,7	A	
8487 90 55	– – – Of closed-die forged iron or steel	1,7	A	
8487 90 59	– – – Other	1,7	A	
8487 90 90	– – Other	1,7	A	
85	CHAPTER 85 - ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES			
8501	Electric motors and generators (excluding generating sets)			
8501 10	– Motors of an output not exceeding 37,5 W			
8501 10 10	– – Synchronous motors of an output not exceeding 18 W	4,7	A	
	– – Other			
8501 10 91	– – – Universal AC/DC motors	2,7	A	
8501 10 93	– – – AC motors	2,7	A	
8501 10 99	– – – DC motors	2,7	A	
8501 20 00	– Universal AC/DC motors of an output exceeding 37,5 W	2,7	A	
	– Other DC motors; DC generators			
8501 31 00	– – Of an output not exceeding 750 W	2,7	A	
8501 32	– – Of an output exceeding 750 W but not exceeding 75 kW			
8501 32 20	– – – Of an output exceeding 750 W but not exceeding 7,5 kW	2,7	A	
8501 32 80	– – – Of an output exceeding 7,5 kW but not exceeding 75 kW	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8501 33 00	– – Of an output exceeding 75 kW but not exceeding 375 kW	2,7	A	
8501 34	– – Of an output exceeding 375 kW			
8501 34 50	– – – Traction motors	2,7	A	
	– – – Other, of an output			
8501 34 92	– – – – Exceeding 375 kW but not exceeding 750 kW	2,7	A	
8501 34 98	– – – – Exceeding 750 kW	2,7	A	
8501 40	– Other AC motors, single-phase			
8501 40 20	– – Of an output not exceeding 750 W	2,7	A	
8501 40 80	– – Of an output exceeding 750 W	2,7	A	
	– Other AC motors, multi-phase			
8501 51 00	– – Of an output not exceeding 750 W	2,7	A	
8501 52	– – Of an output exceeding 750 W but not exceeding 75 kW			
8501 52 20	– – – Of an output exceeding 750 W but not exceeding 7,5 kW	2,7	A	
8501 52 30	– – – Of an output exceeding 7,5 kW but not exceeding 37 kW	2,7	A	
8501 52 90	– – – Of an output exceeding 37 kW but not exceeding 75 kW	2,7	A	
8501 53	– – Of an output exceeding 75 kW			
8501 53 50	– – – Traction motors	2,7	A	
	– – – Other, of an output			
8501 53 81	– – – – Exceeding 75 kW but not exceeding 375 kW	2,7	A	
8501 53 94	– – – – Exceeding 375 kW but not exceeding 750 kW	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8501 53 99	– – – – Exceeding 750 kW	2,7	A	
	– AC generators (alternators)			
8501 61	– – Of an output not exceeding 75 kVA			
8501 61 20	– – – Of an output not exceeding 7,5 kVA	2,7	A	
8501 61 80	– – – Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	A	
8501 62 00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	A	
8501 63 00	– – Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	A	
8501 64 00	– – Of an output exceeding 750 kVA	2,7	A	
8502	Electric generating sets and rotary converters			
	– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
8502 11	– – Of an output not exceeding 75 kVA			
8502 11 20	– – – Of an output not exceeding 7,5 kVA	2,7	A	
8502 11 80	– – – Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	A	
8502 12 00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	A	
8502 13	– – Of an output exceeding 375 kVA			
8502 13 20	– – – Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	A	
8502 13 40	– – – Of an output exceeding 750 kVA but not exceeding 2 000 kVA	2,7	A	
8502 13 80	– – – Of an output exceeding 2 000 kVA	2,7	A	
8502 20	– Generating sets with spark-ignition internal combustion piston engines			
8502 20 20	– – Of an output not exceeding 7,5 kVA	2,7	A	
8502 20 40	– – Of an output exceeding 7,5 kVA but not exceeding 375 kVA	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8502 20 60	– – Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	A	
8502 20 80	– – Of an output exceeding 750 kVA	2,7	A	
	– Other generating sets			
8502 31 00	– – Wind-powered	2,7	A	
8502 39	– – Other			
8502 39 20	– – – Turbo-generators	2,7	A	
8502 39 80	– – – Other	2,7	A	
8502 40 00	– Electric rotary converters	2,7	A	
8503 00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502			
8503 00 10	– Non-magnetic retaining rings	2,7	A	
	– Other			
8503 00 91	– – Of cast iron or cast steel	2,7	A	
8503 00 99	– – Other	2,7	A	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors			
8504 10	– Ballasts for discharge lamps or tubes			
8504 10 20	– – Inductors, whether or not connected with a capacitor	3,7	A	
8504 10 80	– – Other	3,7	A	
	– Liquid dielectric transformers			
8504 21 00	– – Having a power handling capacity not exceeding 650 kVA	3,7	A	
8504 22	– – Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA			
8504 22 10	– – – Exceeding 650 kVA but not exceeding 1 600 kVA	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
8504 22 90	– – – Exceeding 1 600 kVA but not exceeding 10 000 kVA	3,7	A	
8504 23 00	– – Having a power handling capacity exceeding 10 000 kVA	3,7	A	
	– Other transformers			
8504 31	– – Having a power handling capacity not exceeding 1 kVA			
	– – – Measuring transformers			
8504 31 21	– – – – For voltage measurement	3,7	A	
8504 31 29	– – – – Other	3,7	A	
8504 31 80	– – – Other	3,7	A	
8504 32	– – Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA			
8504 32 20	– – – Measuring transformers	3,7	A	
8504 32 80	– – – Other	3,7	A	
8504 33 00	– – Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3,7	A	
8504 34 00	– – Having a power handling capacity exceeding 500 kVA	3,7	A	
8504 40	– Static converters			
8504 40 30	– – Of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	Free	A	
	– – Other			
8504 40 40	– – – Polycrystalline semiconductor rectifiers	3,3	A	
	– – – Other			
8504 40 55	– – – – Accumulator chargers	3,3	A	
	– – – – Other			
8504 40 81	– – – – – Rectifiers	3,3	A	
	– – – – – Inverters			
8504 40 84	– – – – – – Having a power handling capacity not exceeding 7,5 kVA	3,3	A	
8504 40 88	– – – – – – Having a power handling capacity exceeding 7,5 kVA	3,3	A	
8504 40 90	– – – – – Other	3,3	A	
8504 50	– Other inductors			
8504 50 20	– – Of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof	Free	A	
8504 50 95	– – Other	3,7	A	
8504 90	– Parts			
	– – Of transformers and inductors			

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CN 2007	Description	Base rate	Category	Comments
8504 90 05	– – – Electronic assemblies of machines of subheading 8504 50 20	Free	A	
	– – – Other			
8504 90 11	– – – – Ferrite cores	2,2	A	
8504 90 18	– – – – Other	2,2	A	
	– – Of static converters			
8504 90 91	– – – Electronic assemblies of machines of subheading 8504 40 30	Free	A	
8504 90 99	– – – Other	2,2	A	
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads			
	– Permanent magnets and articles intended to become permanent magnets after magnetisation			
8505 11 00	– – Of metal	2,2	A	
8505 19	– – Other			
8505 19 10	– – – Permanent magnets of agglomerated ferrite	2,2	A	
8505 19 90	– – – Other	2,2	A	
8505 20 00	– Electromagnetic couplings, clutches and brakes	2,2	A	
8505 90	– Other, including parts			
8505 90 10	– – Electromagnets	1,8	A	
8505 90 30	– – Electromagnetic or permanent magnet chucks, clamps and similar holding devices	1,8	A	
8505 90 50	– – Electromagnetic lifting heads	2,2	A	
8505 90 90	– – Parts	1,8	A	
8506	Primary cells and primary batteries			
8506 10	– Manganese dioxide			
	– – Alkaline			
8506 10 11	– – – Cylindrical cells	4,7	A	
8506 10 15	– – – Button cells	4,7	A	

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CN 2007	Description	Base rate	Category	Comments
8506 10 19	– – – Other	4,7	A	
	– – Other			
8506 10 91	– – – Cylindrical cells	4,7	A	
8506 10 95	– – – Button cells	4,7	A	
8506 10 99	– – – Other	4,7	A	
8506 30	– Mercuric oxide			
8506 30 10	– – Cylindrical cells	4,7	A	
8506 30 30	– – Button cells	4,7	A	
8506 30 90	– – Other	4,7	A	
8506 40	– Silver oxide			
8506 40 10	– – Cylindrical cells	4,7	A	
8506 40 30	– – Button cells	4,7	A	
8506 40 90	– – Other	4,7	A	
8506 50	– Lithium			
8506 50 10	– – Cylindrical cells	4,7	A	
8506 50 30	– – Button cells	4,7	A	
8506 50 90	– – Other	4,7	A	
8506 60	– Air-zinc			
8506 60 10	– – Cylindrical cells	4,7	A	
8506 60 30	– – Button cells	4,7	A	
8506 60 90	– – Other	4,7	A	
8506 80	– Other primary cells and primary batteries			
8506 80 05	– – Dry zinc-carbon batteries of a voltage of 5,5 V or more but not exceeding 6,5 V	Free	A	
	– – Other			
8506 80 11	– – – Cylindrical cells	4,7	A	
8506 80 15	– – – Button cells	4,7	A	
8506 80 90	– – – Other	4,7	A	
8506 90 00	– Parts	4,7	A	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)			
8507 10	– Lead-acid, of a kind used for starting piston engines			
	– – Of a weight not exceeding 5 kg			

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CN 2007	Description	Base rate	Category	Comments
8507 10 41	– – – Working with liquid electrolyte	3,7	A	
8507 10 49	– – – Other	3,7	A	
	– – Of a weight exceeding 5 kg			
8507 10 92	– – – Working with liquid electrolyte	3,7	A	
8507 10 98	– – – Other	3,7	A	
8507 20	– Other lead-acid accumulators			
	– – Traction accumulators			
8507 20 41	– – – Working with liquid electrolyte	3,7	A	
8507 20 49	– – – Other	3,7	A	
	– – Other			
8507 20 92	– – – Working with liquid electrolyte	3,7	A	
8507 20 98	– – – Other	3,7	A	
8507 30	– Nickel-cadmium			
8507 30 20	– – Hermetically sealed	2,6	A	
	– – Other			
8507 30 81	– – – Traction accumulators	2,6	A	
8507 30 89	– – – Other	2,6	A	
8507 40 00	– Nickel-iron	2,7	A	
8507 80	– Other accumulators			
8507 80 20	– – Nickel-hydride	2,7	A	
8507 80 30	– – Lithium-ion	2,7	A	
8507 80 80	– – Other	2,7	A	
8507 90	– Parts			
8507 90 20	– – Plates for accumulators	2,7	A	
8507 90 30	– – Separators	2,7	A	
8507 90 90	– – Other	2,7	A	
8508	Vacuum cleaners			
	– With self-contained electric motor			
8508 11 00	– – Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	2,2	A	
8508 19 00	– – Other	1,7	A	
8508 60 00	– Other vacuum cleaners	1,7	A	
8508 70 00	– Parts	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508			
8509 40 00	– Food grinders and mixers; fruit or vegetable juice extractors	2,2	A	
8509 80 00	– Other appliances	2,2	A	
8509 90 00	– Parts	2,2	A	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor			
8510 10 00	– Shavers	2,2	A	
8510 20 00	– Hair clippers	2,2	A	
8510 30 00	– Hair-removing appliances	2,2	A	
8510 90 00	– Parts	2,2	A	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines			
8511 10 00	– Sparking plugs	3,2	A	
8511 20 00	– Ignition magnetos; magneto-dynamos; magnetic flywheels	3,2	A	
8511 30 00	– Distributors; ignition coils	3,2	A	
8511 40 00	– Starter motors and dual purpose starter-generators	3,2	A	
8511 50 00	– Other generators	3,2	A	
8511 80 00	– Other equipment	3,2	A	
8511 90 00	– Parts	3,2	A	
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles			
8512 10 00	– Lighting or visual signalling equipment of a kind used on bicycles	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8512 20 00	– Other lighting or visual signalling equipment	2,7	A	
8512 30	– Sound signalling equipment			
8512 30 10	– – Burglar alarms of a kind used for motor vehicles	2,2	A	
8512 30 90	– – Other	2,7	A	
8512 40 00	– Windscreen wipers, defrosters and demisters	2,7	A	
8512 90	– Parts			
8512 90 10	– – Of apparatus of subheading 8512 30 10	2,2	A	
8512 90 90	– – Other	2,7	A	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512			
8513 10 00	– Lamps	5,7	A	
8513 90 00	– Parts	5,7	A	
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss			
8514 10	– Resistance heated furnaces and ovens			
8514 10 10	– – Bakery and biscuit ovens	2,2	A	
8514 10 80	– – Other	2,2	A	
8514 20	– Furnaces and ovens functioning by induction or dielectric loss			
8514 20 10	– – Induction furnaces and ovens	2,2	A	

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CN 2007	Description	Base rate	Category	Comments
8514 20 80	– – Dielectric furnaces and ovens	2,2	A	
8514 30	– Other furnaces and ovens			
8514 30 19	– – Infra-red radiation ovens	2,2	A	
8514 30 99	– – Other	2,2	A	
8514 40 00	– Other equipment for the heat treatment of materials by induction or dielectric loss	2,2	A	
8514 90 00	– Parts	2,2	A	
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets			
	– Brazing or soldering machines and apparatus			
8515 11 00	– – Soldering irons and guns	2,7	A	
8515 19 00	– – Other	2,7	A	
	– Machines and apparatus for resistance welding of metal			
8515 21 00	– – Fully or partly automatic	2,7	A	
8515 29	– – Other			
8515 29 10	– – – For butt welding	2,7	A	
8515 29 90	– – – Other	2,7	A	
	– Machines and apparatus for arc (including plasma arc) welding of metals			
8515 31 00	– – Fully or partly automatic	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8515 39	– – Other			
	– – – For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with			
8515 39 13	– – – – Transformers	2,7	A	
8515 39 18	– – – – Generators or rotary converters or static converters, rectifiers or rectifying apparatus	2,7	A	
8515 39 90	– – – Other	2,7	A	
8515 80	– Other machines and apparatus			
	– – For treating metals			
8515 80 11	– – – For welding	2,7	A	
8515 80 19	– – – Other	2,7	A	
	– – Other			
8515 80 91	– – – For resistance welding of plastics	2,7	A	
8515 80 99	– – – Other	2,7	A	
8515 90 00	– Parts	2,7	A	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545			
8516 10	– Electric instantaneous or storage water heaters and immersion heaters			
	– – Water heaters			
8516 10 11	– – – Instantaneous water heaters	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8516 10 19	– – – Other	2,7	A	
8516 10 90	– – Immersion heaters	2,7	A	
	– Electric space-heating apparatus and electric soil-heating apparatus			
8516 21 00	– – Storage heating radiators	2,7	A	
8516 29	– – Other			
8516 29 10	– – – Liquid-filled radiators	2,7	A	
8516 29 50	– – – Convection heaters	2,7	A	
	– – – Other			
8516 29 91	– – – – With built-in fan	2,7	A	
8516 29 99	– – – – Other	2,7	A	
	– Electrothermic hairdressing or hand-drying apparatus			
8516 31	– – Hairdryers			
8516 31 10	– – – Drying hoods	2,7	A	
8516 31 90	– – – Other	2,7	A	
8516 32 00	– – Other hairdressing apparatus	2,7	A	
8516 33 00	– – Hand-drying apparatus	2,7	A	
8516 40	– Electric smoothing irons			
8516 40 10	– – Steam smoothing irons	2,7	A	
8516 40 90	– – Other	2,7	A	
8516 50 00	– Microwave ovens	5	A	
8516 60	– Other ovens; cookers, cooking plates, boiling rings; grillers and roasters			
8516 60 10	– – Cookers (incorporating at least an oven and a hob)	2,7	A	
	– – Cooking plates, boiling rings and hobs			
8516 60 51	– – – Hobs for building in	2,7	A	
8516 60 59	– – – Other	2,7	A	
8516 60 70	– – Grillers and roasters	2,7	A	
8516 60 80	– – Ovens for building in	2,7	A	
8516 60 90	– – Other	2,7	A	
	– Other electrothermic appliances			
8516 71 00	– – Coffee or tea makers	2,7	A	
8516 72 00	– – Toasters	2,7	A	
8516 79	– – Other			

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CN 2007	Description	Base rate	Category	Comments
8516 79 20	– – – Deep fat fryers	2,7	A	
8516 79 70	– – – Other	2,7	A	
8516 80	– Electric heating resistors			
8516 80 20	– – Assembled with an insulated former	2,7	A	
8516 80 80	– – Other	2,7	A	
8516 90 00	– Parts	2,7	A	
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528			
	– Telephone sets, including telephones for cellular networks or for other wireless networks			
8517 11 00	– – Line telephone sets with cordless handsets	Free	A	
8517 12 00	– – Telephones for cellular networks or for other wireless networks	Free	A	
8517 18 00	– – Other	Free	A	
	– Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)			
8517 61 00	– – Base stations	Free	A	
8517 62 00	– – Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	A	
8517 69	– – Other			
8517 69 10	– – – Videophones	Free	A	
8517 69 20	– – – Entry-phone systems	Free	A	
	– – – Reception apparatus for radio-telephony or radio-telegraphy			
8517 69 31	– – – – Portable receivers for calling, alerting or paging	Free	A	
8517 69 39	– – – – Other	9,3	A	
8517 69 90	– – – Other	Free	A	
8517 70	– Parts			
	– – Aerials and aerial reflectors of all kinds; parts suitable for use therewith			

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CN 2007	Description	Base rate	Category	Comments
8517 70 11	– – – Aerials for radio-telegraphic or radio-telephonic apparatus	Free	A	
8517 70 15	– – – Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	A	
8517 70 19	– – – Other	3,6	A	
8517 70 90	– – Other	Free	A	
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets			
8518 10	– Microphones and stands therefor			
8518 10 30	– – Microphones having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	Free	A	
8518 10 95	– – Other	2,5	A	
	– Loudspeakers, whether or not mounted in their enclosures			
8518 21 00	– – Single loudspeakers, mounted in their enclosures	4,5	A	
8518 22 00	– – Multiple loudspeakers, mounted in the same enclosure	4,5	A	
8518 29	– – Other			
8518 29 30	– – – Loudspeakers having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications	Free	A	
8518 29 95	– – – Other	3	A	
8518 30	– Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers			
8518 30 20	– – Line telephone handsets	Free	A	
8518 30 95	– – Other	2	A	
8518 40	– Audio-frequency electric amplifiers			
8518 40 30	– – Telephonic and measurement amplifiers	3	A	
	– – Other			
8518 40 81	– – – With only one channel	4,5	A	
8518 40 89	– – – Other	4,5	A	

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CN 2007	Description	Base rate	Category	Comments
8518 50 00	– Electric sound amplifier sets	2	A	
8518 90 00	– Parts	2	A	
8519	Sound recording or sound reproducing apparatus			
8519 20	– Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment			
8519 20 10	– – Coin- or disc-operated record-players	6	A	
	– – Other			
8519 20 91	– – – With laser reading system	9,5	A	
8519 20 99	– – – Other	4,5	A	
8519 30 00	– Turntables (record-decks)	2	A	
8519 50 00	– Telephone answering machines	Free	A	
	– Other apparatus			
8519 81	– – Using magnetic, optical or semiconductor media			
	– – – Sound reproducing apparatus (including cassette-players), not incorporating a sound recording device			
8519 81 11	– – – – Transcribing machines	5	A	
	– – – – Other sound-reproducing apparatus			
8519 81 15	– – – – – Pocket-size cassette players	Free	A	
	– – – – – Other, cassette-type			
8519 81 21	– – – – – – With an analogue and digital reading system	9	A	
8519 81 25	– – – – – – Other	2	A	
	– – – – – Other			
	– – – – – – With laser reading system			

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CN 2007	Description	Base rate	Category	Comments
8519 81 31	– – – – – – – – Of a kind used in motor vehicles, of a type using discs of a diameter not exceeding 6,5 cm	9	A	
8519 81 35	– – – – – – – – Other	9,5	A	
8519 81 45	– – – – – – Other	4,5	A	
	– – – Other apparatus			
8519 81 51	– – – – Dictating machines not capable of operating without an external source of power	4	A	
	– – – – Other magnetic tape recorders incorporating sound reproducing apparatus			
	– – – – – Cassette-type			
	– – – – – – With built-in amplifier and one or more built-in loudspeakers			
8519 81 55	– – – – – – – – Capable of operating without an external source of power	Free	A	
8519 81 61	– – – – – – – – Other	2	A	
8519 81 65	– – – – – – Pocket-size recorders	Free	A	
8519 81 75	– – – – – – Other	2	A	
	– – – – – Other			
8519 81 81	– – – – – – Using magnetic tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	2	A	
8519 81 85	– – – – – – Other	7	A	
8519 81 95	– – – – Other	2	A	
8519 89	– – Other			
	– – – Sound reproducing apparatus, not incorporating a sound recording device			
8519 89 11	– – – – Record-players, other than those of subheadings 8519 20	2	A	
8519 89 15	– – – – Transcribing machines	5	A	
8519 89 19	– – – – Other	4,5	A	
8519 89 90	– – – Other	2	A	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner			
8521 10	– Magnetic tape-type			
8521 10 20	– – Using tape of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	14	A	

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CN 2007	Description	Base rate	Category	Comments
8521 10 95	– – Other	8	A	
8521 90 00	– Other	13,9	A	
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521			
8522 10 00	– Pick-up cartridges	4	A	
8522 90	– Other			
8522 90 30	– – Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	Free	A	
	– – Other			
	– – – Electronic assemblies			
8522 90 41	– – – – Of apparatus of subheading 8519 50 00	Free	A	
8522 90 49	– – – – Other	4	A	
8522 90 70	– – – Single cassette-deck assemblies with a total thickness not exceeding 53 mm, of a kind used in the manufacture of sound recording and reproducing apparatus	Free	A	
8522 90 80	– – – Other	4	A	
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37			
	– Magnetic media			
8523 21 00	– – Cards incorporating a magnetic stripe	3,5	A	
8523 29	– – Other			
	– – – Magnetic tapes; magnetic discs			
8523 29 15	– – – – Unrecorded	Free	A	
	– – – – Other			
8523 29 31	– – – – – For reproducing phenomena other than sound or image	Free	A	
8523 29 33	– – – – – For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	Free	A	
8523 29 39	– – – – – Other	3,5	A	

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CN 2007	Description	Base rate	Category	Comments
8523 29 90	– – – Other	3,5	A	
8523 40	– Optical media			
	– – Unrecorded			
8523 40 11	– – – Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable	Free	A	
8523 40 13	– – – Discs for laser reading systems of a recording capacity exceeding 900 megabytes but not exceeding 18 gigabytes, other than erasable	Free	A	
8523 40 19	– – – Other	Free	A	
	– – Other			
	– – – Discs for laser reading systems			
8523 40 25	– – – – For reproducing phenomena other than sound or image	Free	A	
	– – – – For reproducing sound only			
8523 40 31	– – – – – Of a diameter not exceeding 6,5 cm	3,5	A	
8523 40 39	– – – – – Of a diameter exceeding 6,5 cm	3,5	A	
	– – – – Other			
8523 40 45	– – – – – For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	A	
	– – – – – Other			
8523 40 51	– – – – – – Digital versatile discs (DVD)	3,5	A	
8523 40 59	– – – – – – Other	3,5	A	
	– – – Other			
8523 40 91	– – – – For reproducing phenomena other than sound or image	Free	A	
8523 40 93	– – – – For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	A	
8523 40 99	– – – – Other	3,5	A	
	– Semiconductor media			
8523 51	– – Solid-state non-volatile storage devices			
8523 51 10	– – – Unrecorded	Free	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
8523 51 91	– – – – For reproducing phenomena other than sound or image	Free	A	
8523 51 93	– – – – For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	A	
8523 51 99	– – – – Other	3,5	A	
8523 52	– – "Smart cards"			
8523 52 10	– – – With two or more electronic integrated circuits	3,7	A	
8523 52 90	– – – Other	Free	A	
8523 59	– – Other			
8523 59 10	– – – Unrecorded	Free	A	
	– – – Other			
8523 59 91	– – – – For reproducing phenomena other than sound or image	Free	A	
8523 59 93	– – – – For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	A	
8523 59 99	– – – – Other	3,5	A	
8523 80	– Other			
8523 80 10	– – Unrecorded	Free	A	
	– – Other			
8523 80 91	– – – For reproducing phenomena other than sound or image	Free	A	
8523 80 93	– – – For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	A	
8523 80 99	– – – Other	3,5	A	

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CN 2007	Description	Base rate	Category	Comments
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders			
8525 50 00	– Transmission apparatus	3,6	A	
8525 60 00	– Transmission apparatus incorporating reception apparatus	Free	A	
8525 80	– Television cameras, digital cameras and video camera recorders			
	– – Television cameras			
8525 80 11	– – – With 3 or more camera tubes	3	A	
8525 80 19	– – – Other	4,9	A	
8525 80 30	– – Digital cameras	Free	A	
	– – Other video camera recorders			
8525 80 91	– – – Only able to record sound and images taken by the television camera	4,9	A	
8525 80 99	– – – Other	12,5	A	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus			
8526 10 00	– Radar apparatus	3,7	A	
	– Other			
8526 91	– – Radio navigational aid apparatus			
8526 91 20	– – – Radio navigational receivers	3,7	A	
8526 91 80	– – – Other	3,7	A	
8526 92 00	– – Radio remote control apparatus	3,7	A	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock			
	– Radio-broadcast receivers capable of operating without an external source of power			

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CN 2007	Description	Base rate	Category	Comments
8527 12	– – Pocket-size radio cassette players			
8527 12 10	– – – With an analogue and digital reading system	14	A	
8527 12 90	– – – Other	10	A	
8527 13	– – Other apparatus combined with sound recording or reproducing apparatus			
8527 13 10	– – – With laser reading system	12	A	
	– – – Other			
8527 13 91	– – – – Of the cassette-type with an analogue and digital reading system	14	A	
8527 13 99	– – – – Other	10	A	
8527 19 00	– – Other	Free	A	
	– Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles			
8527 21	– – Combined with sound recording or reproducing apparatus			
	– – – Capable of receiving and decoding digital radio data system signals			
8527 21 20	– – – – With laser reading system	14	A	
	– – – – Other			
8527 21 52	– – – – – Of the cassette-type with an analogue and digital reading system	14	A	
8527 21 59	– – – – – Other	10	A	
	– – – Other			
8527 21 70	– – – – With laser reading system	14	A	
	– – – – Other			
8527 21 92	– – – – – Of the cassette-type with an analogue and digital reading system	14	A	
8527 21 98	– – – – – Other	10	A	
8527 29 00	– – Other	12	A	
	– Other			
8527 91	– – Combined with sound recording or reproducing apparatus			
	– – – Within the same housing one or more loudspeakers			
8527 91 11	– – – – Of the cassette-type with an analogue and digital reading system	14	A	
8527 91 19	– – – – Other	10	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
8527 91 35	– – – – With laser reading system	12	A	
	– – – – Other			
8527 91 91	– – – – – Of the cassette-type with an analogue and digital reading system	14	A	
8527 91 99	– – – – – Other	10	A	
8527 92	– – Not combined with sound recording or reproducing apparatus but combined with a clock			
8527 92 10	– – – Alarm clock radios	Free	A	
8527 92 90	– – – Other	9	A	
8527 99 00	– – Other	9	A	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus			
	– Cathode-ray tube monitors			
8528 41 00	– – Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	A	
8528 49	– – Other			
8528 49 10	– – – Black and white or other monochrome	14	A	
	– – – Colour			
8528 49 35	– – – – With a screen width/height ratio less than 1,5	14	A	
	– – – – Other			
8528 49 91	– – – – – With scanning parameters not exceeding 625 lines	14	A	
8528 49 99	– – – – – With scanning parameters exceeding 625 lines	14	A	
	– Other monitors			
8528 51 00	– – Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	A	
8528 59	– – Other			
8528 59 10	– – – Black and white or other monochrome	14	A	
8528 59 90	– – – Colour	14	A	
	– Projectors			
8528 61 00	– – Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	A	
8528 69	– – Other			

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CN 2007	Description	Base rate	Category	Comments
8528 69 10	– – – Operating by means of flat panel display (for example, a liquid crystal device), capable of displaying digital information generated by an automatic data-processing machine	Free	A	
	– – – Other			
8528 69 91	– – – – Black and white or other monochrome	2	A	
8528 69 99	– – – – Colour	14	A	
	– Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus			
8528 71	– – Not designed to incorporate a video display or screen			
	– – – Video tuners			
8528 71 11	– – – – Electronic assemblies for incorporation into automatic data-processing machines	Free	A	
8528 71 13	– – – – Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals ('set-top boxes with communication function')	Free	A	
8528 71 19	– – – – Other	14	A	
8528 71 90	– – – Other	14	A	
8528 72	– – Other, colour			
8528 72 10	– – – Television projection equipment	14	A	
8528 72 20	– – – Apparatus incorporating a video recorder or reproducer	14	A	
	– – – Other			
	– – – – With integral tube			
	– – – – – With a screen width/height ratio less than 1,5, with a diagonal measurement of the screen			
8528 72 31	– – – – – – Not exceeding 42 cm	14	A	
8528 72 33	– – – – – – Exceeding 42 cm but not exceeding 52 cm	14	A	
8528 72 35	– – – – – – Exceeding 52 cm but not exceeding 72 cm	14	A	

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CN 2007	Description	Base rate	Category	Comments
8528 72 39	– – – – – – Exceeding 72 cm	14	A	
	– – – – – Other			
	– – – – – – With scanning parameters not exceeding 625 lines, with a diagonal measurement of the screen			
8528 72 51	– – – – – – – Not exceeding 75 cm	14	A	
8528 72 59	– – – – – – – Exceeding 72 cm	14	A	
8528 72 75	– – – – – – With scanning parameters exceeding 625 lines	14	A	
	– – – – Other			
8528 72 91	– – – – – With a screen width/height ratio less than 1,5	14	A	
8528 72 99	– – – – – Other	14	A	
8528 73 00	– – Other, black and white or other monochrome	2	A	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528			
8529 10	– Aerials and aerial reflectors of all kinds; parts suitable for use therewith			
	– – Aerials			
8529 10 11	– – – Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	A	
	– – – Outside aerials for radio or television broadcast receivers			
8529 10 31	– – – – For reception via satellite	3,6	A	
8529 10 39	– – – – Other	3,6	A	
8529 10 65	– – – Inside aerials for radio or television broadcast receivers, including built-in types	4	A	
8529 10 69	– – – Other	3,6	A	
8529 10 80	– – Aerial filters and separators	3,6	A	
8529 10 95	– – Other	3,6	A	

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CN 2007	Description	Base rate	Category	Comments
8529 90	– Other			
8529 90 20	– – Parts of apparatus of subheading 8525 60 00, 8525 80 30, 8528 41 00, 8528 51 00 and 8528 61 00	Free	A	
	– – Other			
	– – – Cabinets and cases			
8529 90 41	– – – – Of wood	2	A	
8529 90 49	– – – – Of other materials	3	A	
8529 90 65	– – – Electronic assemblies	3	A	
	– – – Other			
8529 90 92	– – – – For television cameras of subheading 8525 80 11 and 8525 80 19 and for apparatus of headings 8527 and 8528	5	A	
8529 90 97	– – – – Other	3	A	
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)			
8530 10 00	– Equipment for railways or tramways	1,7	A	
8530 80 00	– Other equipment	1,7	A	
8530 90 00	– Parts	1,7	A	
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530			
8531 10	– Burglar or fire alarms and similar apparatus			
8531 10 30	– – Of a kind used for buildings	2,2	A	
8531 10 95	– – Other	2,2	A	
8531 20	– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)			

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CN 2007	Description	Base rate	Category	Comments
8531 20 20	– – Incorporating light emitting diodes (LED)	Free	A	
	– – Incorporating liquid crystal devices (LCD)			
8531 20 40	– – – Incorporating active matrix liquid crystal devices (LCD)	Free	A	
8531 20 95	– – – Other	Free	A	
8531 80	– Other apparatus			
8531 80 20	– – Flat panel display devices	Free	A	
8531 80 95	– – Other	2,2	A	
8531 90	– Parts			
8531 90 20	– – Of apparatus of subheadings 8531 20 and 8531 80 20	Free	A	
8531 90 85	– – Other	2,2	A	
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)			
8532 10 00	– Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	Free	A	
	– Other fixed capacitors			
8532 21 00	– – Tantalum	Free	A	
8532 22 00	– – Aluminium electrolytic	Free	A	
8532 23 00	– – Ceramic dielectric, single layer	Free	A	
8532 24 00	– – Ceramic dielectric, multilayer	Free	A	
8532 25 00	– – Dielectric of paper or plastics	Free	A	
8532 29 00	– – Other	Free	A	
8532 30 00	– Variable or adjustable (pre-set) capacitors	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8532 90 00	– Parts	Free	A	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors			
8533 10 00	– Fixed carbon resistors, composition or film types	Free	A	
	– Other fixed resistors			
8533 21 00	– – For a power handling capacity not exceeding 20 W	Free	A	
8533 29 00	– – Other	Free	A	
	– Wirewound variable resistors, including rheostats and potentiometers			
8533 31 00	– – For a power handling capacity not exceeding 20 W	Free	A	
8533 39 00	– – Other	Free	A	
8533 40	– Other variable resistors, including rheostats and potentiometers			
8533 40 10	– – For a power handling capacity not exceeding 20 W	Free	A	
8533 40 90	– – Other	Free	A	
8533 90 00	– Parts	Free	A	
8534 00	Printed circuits			
	– Consisting only of conductor elements and contacts			
8534 00 11	– – Multilayer circuits	Free	A	
8534 00 19	– – Other	Free	A	
8534 00 90	– With other passive elements	Free	A	
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V			
8535 10 00	– Fuses	2,7	A	
	– Automatic circuit breakers			

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CN 2007	Description	Base rate	Category	Comments
8535 21 00	– – For a voltage of less than 72,5 kV	2,7	A	
8535 29 00	– – Other	2,7	A	
8535 30	– Isolating switches and make-and-break switches			
8535 30 10	– – For a voltage of less than 72,5 kV	2,7	A	
8535 30 90	– – Other	2,7	A	
8535 40 00	– Lightning arresters, voltage limiters and surge suppressors	2,7	A	
8535 90 00	– Other	2,7	A	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables			
8536 10	– Fuses			
8536 10 10	– – For a current not exceeding 10 A	2,3	A	
8536 10 50	– – For a current exceeding 10 A but not exceeding 63 A	2,3	A	
8536 10 90	– – For a current exceeding 63 A	2,3	A	
8536 20	– Automatic circuit breakers			
8536 20 10	– – For a current not exceeding 63 A	2,3	A	
8536 20 90	– – For a current exceeding 63 A	2,3	A	
8536 30	– Other apparatus for protecting electrical circuits			
8536 30 10	– – For a current not exceeding 16 A	2,3	A	
8536 30 30	– – For a current exceeding 16 A but not exceeding 125 A	2,3	A	
8536 30 90	– – For a current exceeding 125 A	2,3	A	
	– Relays			
8536 41	– – For a voltage not exceeding 60 V			

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CN 2007	Description	Base rate	Category	Comments
8536 41 10	– – – For a current not exceeding 2 A	2,3	A	
8536 41 90	– – – For a current exceeding 2 A	2,3	A	
8536 49 00	– – Other	2,3	A	
8536 50	– Other switches			
8536 50 03	– – Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	Free	A	
8536 50 05	– – Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)	Free	A	
8536 50 07	– – Electro-mechanical snap-action switches for a current not exceeding 11 A	Free	A	
	– – Other			
	– – – For a voltage not exceeding 60 V			
8536 50 11	– – – – Push-button switches	2,3	A	
8536 50 15	– – – – Rotary switches	2,3	A	
8536 50 19	– – – – Other	2,3	A	
8536 50 80	– – – Other	2,3	A	
	– Lamp holders, plugs and sockets			
8536 61	– – Lamp holders			
8536 61 10	– – – Edison lamp holders	2,3	A	
8536 61 90	– – – Other	2,3	A	
8536 69	– – Other			
8536 69 10	– – – For coaxial cables	Free	A	
8536 69 30	– – – For printed circuits	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8536 69 90	– – – Other	2,3	A	
8536 70 00	– Connectors for optical fibres, optical fibre bundles or cables	3	A	
8536 90	– Other apparatus			
8536 90 01	– – Prefabricated elements for electrical circuits	2,3	A	
8536 90 10	– – Connections and contact elements for wire and cables	Free	A	
8536 90 20	– – Wafer probers	Free	A	
8536 90 85	– – Other	2,3	A	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517			
8537 10	– For a voltage not exceeding 1 000 V			
8537 10 10	– – Numerical control panels with built-in automatic data-processing machine	2,1	A	
	– – Other			
8537 10 91	– – – Programmable memory controllers	2,1	A	
8537 10 99	– – – Other	2,1	A	
8537 20	– For a voltage exceeding 1 000 V			
8537 20 91	– – For a voltage exceeding 1 000 V but not exceeding 72,5 kV	2,1	A	
8537 20 99	– – For a voltage exceeding 72,5 kV	2,1	A	
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537			
8538 10 00	– Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	2,2	A	
8538 90	– Other			
	– – For wafer probers of subheading 8536 90 20			

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CN 2007	Description	Base rate	Category	Comments
8538 90 11	– – – Electronic assemblies	3,2	B	
8538 90 19	– – – Other	1,7	A	
	– – Other			
8538 90 91	– – – Electronic assemblies	3,2	A	
8538 90 99	– – – Other	1,7	A	
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps			
8539 10 00	– Sealed beam lamp units	2,7	A	
	– Other filament lamps, excluding ultraviolet or infra-red lamps			
8539 21	– – Tungsten halogen			
8539 21 30	– – – Of a kind used for motorcycles or other motor vehicles	2,7	A	
	– – – Other, for a voltage			
8539 21 92	– – – – Exceeding 100 V	2,7	A	
8539 21 98	– – – – Not exceeding 100 V	2,7	A	
8539 22	– – Other, of a power not exceeding 200 W and for a voltage exceeding 100 V			
8539 22 10	– – – Reflector lamps	2,7	A	
8539 22 90	– – – Other	2,7	A	
8539 29	– – Other			

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CN 2007	Description	Base rate	Category	Comments
8539 29 30	– – – Of a kind used for motorcycles or other motor vehicles	2,7	A	
	– – – Other, for a voltage			
8539 29 92	– – – – Exceeding 100 V	2,7	A	
8539 29 98	– – – – Not exceeding 100 V	2,7	A	
	– Discharge lamps, other than ultraviolet lamps			
8539 31	– – Fluorescent, hot cathode			
8539 31 10	– – – With double ended cap	2,7	A	
8539 31 90	– – – Other	2,7	A	
8539 32	– – Mercury or sodium vapour lamps; metal halide lamps			
8539 32 10	– – – Mercury vapour lamps	2,7	A	
8539 32 50	– – – Sodium vapour lamps	2,7	A	
8539 32 90	– – – Metal halide lamps	2,7	A	
8539 39 00	– – Other	2,7	A	
	– Ultraviolet or infra-red lamps; arc lamps			
8539 41 00	– – Arc lamps	2,7	A	
8539 49	– – Other			
8539 49 10	– – – Ultraviolet lamps	2,7	A	
8539 49 30	– – – Infra-red lamps	2,7	A	
8539 90	– Parts			
8539 90 10	– – Lamp bases	2,7	A	
8539 90 90	– – Other	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)			
	– Cathode ray television picture tubes, including video monitor cathode ray tubes			
8540 11	– – Colour			
	– – – With a screen width/height ratio less than 1,5, with a diagonal measurement of the screen			
8540 11 11	– – – – Not exceeding 42 cm	14	A	
8540 11 13	– – – – Exceeding 42 cm but not exceeding 52 cm	14	A	
8540 11 15	– – – – Exceeding 52 cm but not exceeding 72 cm	14	A	
8540 11 19	– – – – Exceeding 72 cm	14	A	
	– – – Other, with a diagonal measurement of the screen			
8540 11 91	– – – – Not exceeding 75 cm	14	A	
8540 11 99	– – – – Exceeding 75 cm	14	A	
8540 12 00	– – Black and white or other monochrome	7,5	A	
8540 20	– Television camera tubes; image converters and intensifiers; other photocathode tubes			
8540 20 10	– – Television camera tubes	2,7	A	
8540 20 80	– – Other	2,7	A	
8540 40 00	– Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	2,6	A	
8540 50 00	– Data/graphic display tubes, black and white or other monochrome	2,6	A	
8540 60 00	– Other cathode ray tubes	2,6	A	
	– Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes			
8540 71 00	– – Magnetrons	2,7	A	
8540 72 00	– – Klystrons	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8540 79 00	– – Other	2,7	A	
	– Other valves and tubes			
8540 81 00	– – Receiver or amplifier valves and tubes	2,7	A	
8540 89 00	– – Other	2,7	A	
	– Parts			
8540 91 00	– – Of cathode ray tubes	2,7	A	
8540 99 00	– – Other	2,7	A	
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes; mounted piezoelectric crystals			
8541 10 00	– Diodes, other than photosensitive or light-emitting diodes	Free	A	
	– Transistors, other than photosensitive transistors			
8541 21 00	– – With a dissipation rate of less than 1 W	Free	A	
8541 29 00	– – Other	Free	A	
8541 30 00	– Thyristors, diacs and triacs, other than photosensitive devices	Free	A	
8541 40	– Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light-emitting diodes			
8541 40 10	– – Light-emitting diodes, including laser diodes	Free	A	
8541 40 90	– – Other	Free	A	
8541 50 00	– Other semiconductor devices	Free	A	
8541 60 00	– Mounted piezoelectric crystals	Free	A	
8541 90 00	– Parts	Free	A	
8542	Electronic integrated circuits			
	– Electronic integrated circuits			

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CN 2007	Description	Base rate	Category	Comments
8542 31	– – Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits			
8542 31 10	– – – Goods specified in note 8(b)(3) to this chapter	Free	A	
8542 31 90	– – – Other	Free	A	
8542 32	– – Memories			
8542 32 10	– – – Goods specified in note 8(b)(3) to this chapter	Free	A	
	– – – Other			
	– – – – Dynamic random-access memories (D-RAMs)			
8542 32 31	– – – – – With a storage capacity not exceeding 512 Mbits	Free	A	
8542 32 39	– – – – – With a storage capacity exceeding 512 Mbits	Free	A	
8542 32 45	– – – – Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	Free	A	
8542 32 55	– – – – UV erasable, programmable, read only memories (EPROMs)	Free	A	
	– – – – Electrically erasable, programmable, read only memories (E^2PROMs), including FLASH E^2PROMs			
	– – – – – FLASH E^2PROMs			
8542 32 61	– – – – – – With a storage capacity not exceeding 512 Mbits	Free	A	
8542 32 69	– – – – – – With a storage capacity exceeding 512 Mbits	Free	A	
8542 32 75	– – – – – Other	Free	A	
8542 32 90	– – – – Other memories	Free	A	
8542 33 00	– – Amplifiers	Free	A	
8542 39	– – Other			
8542 39 10	– – – Goods specified in note 8(b)(3) to this chapter	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8542 39 90	– – – Other	Free	A	
8542 90 00	– Parts	Free	A	
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter			
8543 10 00	– Particle accelerators	4	A	
8543 20 00	– Signal generators	3,7	A	
8543 30 00	– Machines and apparatus for electroplating, electrolysis or electrophoresis	3,7	A	
8543 70	– Other machines and apparatus			
8543 70 10	– – Electrical machines with translation or dictionary functions	Free	A	
8543 70 30	– – Aerial amplifiers	3,7	A	
	– – Sunbeds, sunlamps and similar suntanning equipment			
	– – – For fluorescent tubes using ultraviolet A rays			
8543 70 51	– – – – With a maximum tube length of 100 cm	3,7	A	
8543 70 55	– – – – Other	3,7	A	
8543 70 59	– – – Other	3,7	A	
8543 70 60	– – Electric fence energisers	3,7	A	
8543 70 90	– – Other	3,7	A	
8543 90 00	– Parts	3,7	A	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made-up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors			
	– Winding wire			
8544 11	– – Of copper			

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CN 2007	Description	Base rate	Category	Comments
8544 11 10	– – – Lacquered or enamelled	3,7	A	
8544 11 90	– – – Other	3,7	A	
8544 19	– – Other			
8544 19 10	– – – Lacquered or enamelled	3,7	A	
8544 19 90	– – – Other	3,7	A	
8544 20 00	– Coaxial cable and other coaxial electric conductors	3,7	A	
8544 30 00	– Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3,7	A	
	– Other electric conductors, for a voltage not exceeding 1 000 V			
8544 42	– – Fitted with connectors			
8544 42 10	– – – Of a kind used for telecommunications	Free	A	
8544 42 90	– – – Other	3,3	A	
8544 49	– – Other			
8544 49 20	– – – Of a kind used for telecommunications, for a voltage not exceeding 80 V	Free	A	
	– – – Other			
8544 49 91	– – – – Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm	3,7	A	
	– – – – Other			
8544 49 93	– – – – – For a voltage not exceeding 80 V	3,7	A	
8544 49 95	– – – – – For a voltage exceeding 80 V but less than 1 000 V	3,7	A	
8544 49 99	– – – – – For a voltage of 1 000 V	3,7	A	
8544 60	– Other electric conductors, for a voltage exceeding 1 000 V			

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CN 2007	Description	Base rate	Category	Comments
8544 60 10	– – With copper conductors	3,7	A	
8544 60 90	– – With other conductors	3,7	A	
8544 70 00	– Optical fibre cables	Free	A	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes			
	– Electrodes			
8545 11 00	– – Of a kind used for furnaces	2,7	A	
8545 19	– – Other			
8545 19 10	– – – Electrodes for electrolysis installations	2,7	A	
8545 19 90	– – – Other	2,7	A	
8545 20 00	– Brushes	2,7	A	
8545 90	– Other			
8545 90 10	– – Heating resistors	1,7	A	
8545 90 90	– – Other	2,7	A	
8546	Electrical insulators of any material			
8546 10 00	– Of glass	3,7	A	
8546 20	– Of ceramics			
8546 20 10	– – With no metal parts	4,7	A	
	– – With metal parts			
8546 20 91	– – – For overhead power transmission or traction lines	4,7	A	
8546 20 99	– – – Other	4,7	A	
8546 90	– Other			
8546 90 10	– – Of plastics	3,7	A	
8546 90 90	– – Other	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material			
8547 10	– Insulating fittings of ceramics			
8547 10 10	– – Containing 80 % or more by weight of metallic oxides	4,7	A	
8547 10 90	– – Other	4,7	A	
8547 20 00	– Insulating fittings of plastics	3,7	A	
8547 90 00	– Other	3,7	A	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter			
8548 10	– Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators			
8548 10 10	– – Spent primary cells, spent primary batteries	4,7	A	
	– – Spent electric accumulators			
8548 10 21	– – – Lead-acid accumulators	2,6	A	
8548 10 29	– – – Other	2,6	A	
	– – Waste and scrap of primary cells, primary batteries and electric accumulators			
8548 10 91	– – – Containing lead	Free	A	
8548 10 99	– – – Other	Free	A	
8548 90	– Other			
8548 90 20	– – Memories in multicombinational forms such as stack D-RAMs and modules	Free	A	
8548 90 90	– – Other	2,7	A	
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT			

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CN 2007	Description	Base rate	Category	Comments
86	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS			
8601	Rail locomotives powered from an external source of electricity or by electric accumulators			
8601 10 00	– Powered from an external source of electricity	1,7	A	
8601 20 00	– Powered by electric accumulators	1,7	A	
8602	Other rail locomotives; locomotive tenders			
8602 10 00	– Diesel-electric locomotives	1,7	A	
8602 90 00	– Other	1,7	A	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604			
8603 10 00	– Powered from an external source of electricity	1,7	A	
8603 90 00	– Other	1,7	A	
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1,7	A	
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	1,7	A	
8606	Railway or tramway goods vans and wagons, not self-propelled			
8606 10 00	– Tank wagons and the like	1,7	A	
8606 30 00	– Self-discharging vans and wagons, other than those of subheading 8606 10	1,7	A	
	– Other			
8606 91	– – Covered and closed			
8606 91 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	1,7	A	
8606 91 80	– – – Other	1,7	A	
8606 92 00	– – Open, with non-removable sides of a height exceeding 60 cm	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8606 99 00	– – Other	1,7	A	
8607	Parts of railway or tramway locomotives or rolling stock			
	– Bogies, bissel-bogies, axles and wheels, and parts thereof			
8607 11 00	– – Driving bogies and bissel-bogies	1,7	A	
8607 12 00	– – Other bogies and bissel-bogies	1,7	A	
8607 19	– – Other, including parts			
	– – – Axles, assembled or not; wheels and parts thereof			
8607 19 01	– – – – Of cast iron or cast steel	2,7	A	
8607 19 11	– – – – Of closed-die forged steel	2,7	A	
8607 19 18	– – – – Other	2,7	A	
	Parts of bogies, bissel-bogies and the like			
8607 19 91	– – – – Of cast iron or cast steel	1,7	A	
8607 19 99	– – – – Other	1,7	A	
	– Brakes and parts thereof			
8607 21	– – Air brakes and parts thereof			
8607 21 10	– – – Of cast iron or cast steel	1,7	A	
8607 21 90	– – – Other	1,7	A	
8607 29	– – Other			
8607 29 10	– – – Of cast iron or cast steel	1,7	A	
8607 29 90	– – – Other	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
8607 30	– Hooks and other coupling devices, buffers, and parts thereof			
8607 30 01	– – Of cast iron or cast steel	1,7	A	
8607 30 99	– – Other	1,7	A	
	– Other			
8607 91	– – Of locomotives			
8607 91 10	– – – Axle-boxes and parts thereof	3,7	A	
	– – – Other			
8607 91 91	– – – – Of cast iron or cast steel	1,7	A	
8607 91 99	– – – – Other	1,7	A	
8607 99	– – Other			
8607 99 10	– – – Axle-boxes and parts thereof	3,7	A	
8607 99 30	– – – Bodies and parts thereof	1,7	A	
8607 99 50	– – – Chassis and parts thereof	1,7	A	
8607 99 90	– – – Other	1,7	A	
8608 00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing			
8608 00 10	– Equipment for railways or tramways	1,7	A	
8608 00 30	– Other equipment	1,7	A	
8608 00 90	– Parts	1,7	A	
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport			

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CN 2007	Description	Base rate	Category	Comments
8609 00 10	– Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom)	Free	A	
8609 00 90	– Other	Free	A	
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF			
8701	Tractors (other than tractors of heading 8709)			
8701 10 00	– Pedestrian-controlled tractors	3	A	
8701 20	– Road tractors for semi-trailers			
8701 20 10	– – New	16	A	
8701 20 90	– – Used	16	A	
8701 30	– Track-laying tractors			
8701 30 10	– – Snowgroomers	Free	A	
8701 30 90	– – Other	Free	A	
8701 90	– Other			
	– – Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled			
	– – – New, of an engine power			
8701 90 11	– – – – Not exceeding 18 kW	Free	A	
8701 90 20	– – – – Exceeding 18 kW but not exceeding 37 kW	Free	A	
8701 90 25	– – – – Exceeding 37 kW but not exceeding 59 kW	Free	A	
8701 90 31	– – – – Exceeding 59 kW but not exceeding 75 kW	Free	A	
8701 90 35	– – – – Exceeding 75 kW but not exceeding 90 kW	Free	A	
8701 90 39	– – – – Exceeding 90 kW	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8701 90 50	– – – Used	Free	A	
8701 90 90	– – Other	7	A	
8702	Motor vehicles for the transport of ten or more persons, including the driver			
8702 10	– With compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	– – Of a cylinder capacity exceeding 2 500 cm^3			
8702 10 11	– – – New	16	A	
8702 10 19	– – – Used	16	A	
	– – Of a cylinder capacity not exceeding 2 500 cm^3			
8702 10 91	– – – New	10	A	
8702 10 99	– – – Used	10	A	
8702 90	– Other			
	– – With spark-ignition internal combustion piston engine			
	– – – Of a cylinder capacity exceeding 2 800 cm^3			
8702 90 11	– – – – New	16	A	
8702 90 19	– – – – Used	16	A	
	– – – Of a cylinder capacity not exceeding 2 800 cm^3			
8702 90 31	– – – – New	10	A	
8702 90 39	– – – – Used	10	A	
8702 90 90	– – With other engines	10	A	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars			
8703 10	– Vehicles specially designed for travelling on snow; golf cars and similar vehicles			
8703 10 11	– – Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5	A	
8703 10 18	– – Other	10	A	
	– Other vehicles, with spark-ignition internal combustion reciprocating piston engine			
8703 21	– – Of a cylinder capacity not exceeding 1 000 cm^3			
8703 21 10	– – – New	10	A	

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CN 2007	Description	Base rate	Category	Comments
8703 21 90	– – – Used	10	A	
8703 22	– – Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3			
8703 22 10	– – – New	10	A	
8703 22 90	– – – Used	10	A	
8703 23	– – Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3			
	– – – New			
8703 23 11	– – – – Motor caravans	10	A	
8703 23 19	– – – – Other	10	A	
8703 23 90	– – – Used	10	A	
8703 24	– – Of a cylinder capacity exceeding 3 000 cm^3			
8703 24 10	– – – New	10	A	
8703 24 90	– – – Used	10	A	
	– Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
8703 31	– – Of a cylinder capacity not exceeding 1 500 cm^3			
8703 31 10	– – – New	10	A	
8703 31 90	– – – Used	10	A	
8703 32	– – Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3			
	– – – New			
8703 32 11	– – – – Motor caravans	10	A	
8703 32 19	– – – – Other	10	A	
8703 32 90	– – – Used	10	A	
8703 33	– – Of a cylinder capacity exceeding 2 500 cm^3			
	– – – New			
8703 33 11	– – – – Motor caravans	10	A	
8703 33 19	– – – – Other	10	A	
8703 33 90	– – – Used	10	A	
8703 90	– Other			
8703 90 10	– – With electric motors	10	A	
8703 90 90	– – Other	10	A	

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CN 2007	Description	Base rate	Category	Comments
8704	Motor vehicles for the transport of goods			
8704 10	– Dumpers designed for off-highway use			
8704 10 10	– – With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	Free	A	
8704 10 90	– – Other	Free	A	
	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
8704 21	– – Of a gross vehicle weight not exceeding 5 tonnes			
8704 21 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A	
	– – – Other			
	– – – – With engines of a cylinder capacity exceeding 2 500 cm^3			
8704 21 31	– – – – – New	22	A	
8704 21 39	– – – – – Used	22	A	
	– – – – With engines of a cylinder capacity not exceeding 2 500 cm^3			
8704 21 91	– – – – – New	10	A	
8704 21 99	– – – – – Used	10	A	
8704 22	– – Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes			
8704 22 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A	
	– – – Other			
8704 22 91	– – – – New	22	A	
8704 22 99	– – – – Used	22	A	
8704 23	– – Of a gross vehicle weight exceeding 20 tonnes			
8704 23 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A	
	– – – Other			
8704 23 91	– – – – New	22	A	
8704 23 99	– – – – Used	22	A	
	– Other, with spark-ignition internal combustion piston engine			

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CN 2007	Description	Base rate	Category	Comments
8704 31	– – Of a gross vehicle weight not exceeding 5 tonnes			
8704 31 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A	
	– – – Other			
	– – – – With engines of a cylinder capacity exceeding 2 800 cm^3			
8704 31 31	– – – – – New	22	A	
8704 31 39	– – – – – Used	22	A	
	– – – – With engines of a cylinder capacity not exceeding 2 800 cm^3			
8704 31 91	– – – – – New	10	A	
8704 31 99	– – – – – Used	10	A	
8704 32	– – Of a gross vehicle weight exceeding 5 tonnes			
8704 32 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A	
	– – – Other			
8704 32 91	– – – – New	22	A	
8704 32 99	– – – – Used	22	A	
8704 90 00	– Other	10	A	
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)			
8705 10 00	– Crane lorries	3,7	A	
8705 20 00	– Mobile drilling derricks	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
8705 30 00	– Fire fighting vehicles	3,7	A	
8705 40 00	– Concrete-mixer lorries	3,7	A	
8705 90	– Other			
8705 90 10	– – Breakdown lorries	3,7	A	
8705 90 30	– – Concrete-pumping vehicles	3,7	A	
8705 90 90	– – Other	3,7	A	
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705			
	– Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm^3			
8706 00 11	– – For vehicles of heading 8702 or 8704	19	A	
8706 00 19	– – Other	6	A	
	– Other			
8706 00 91	– – For vehicles of heading 8703	4,5	A	
8706 00 99	– – Other	10	A	
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705			
8707 10	– For the vehicles of heading 8703			
8707 10 10	– – For industrial assembly purposes	4,5	A	
8707 10 90	– – Other	4,5	A	
8707 90	– Other			
8707 90 10	– – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Special purpose motor vehicles of heading 8705	4,5	A	

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CN 2007	Description	Base rate	Category	Comments
8707 90 90	– – Other	4,5	A	
8708	Parts and accessories of the motor vehicles of heading 8701 to 8705			
8708 10	– Bumpers and parts thereof			
8708 10 10	– – For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
8708 10 90	– – Other	4,5	A	
	– Other parts and accessories of bodies (including cabs)			
8708 21	– – Safety seat belts			
8708 21 10	– – – For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
8708 21 90	– – – Other	4,5	A	
8708 29	– – Other			
8708 29 10	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
8708 29 90	– – – Other	4,5	A	
8708 30	– Brakes and servo-brakes; parts thereof			
8708 30 10	– – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – Other			
8708 30 91	– – – For disc brakes	4,5	A	

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CN 2007	Description	Base rate	Category	Comments
8708 30 99	– – – Other	4,5	A	
8708 40	– Gear boxes and parts thereof			
8708 40 20	– – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – Other			
8708 40 50	– – – Gear boxes	4,5	A	
	– – – Parts			
8708 40 91	– – – – Of closed-die forged steel	4,5	A	
8708 40 99	– – – – Other	3,5	A	
8708 50	– Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof			
8708 50 20	– – For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – Other			
8708 50 35	– – – Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles	4,5	A	
	– – – Parts			
8708 50 55	– – – – Of closed-die forged steel	4,5	A	
	– – – – Other			
8708 50 91	– – – – – For non-driving axles	4,5	A	
8708 50 99	– – – – – Other	3,5	A	
8708 70	– Road wheels and parts and accessories thereof			

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CN 2007	Description	Base rate	Category	Comments
8708 70 10	– – For the industrial assembly of: Pedestrian-controlled tractors falling of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – Other			
8708 70 50	– – – Wheels of aluminium; parts and accessories of wheels, of aluminium	4,5	A	
8708 70 91	– – – Wheel centres in star form, cast in one piece, of iron or steel	3	A	
8708 70 99	– – – Other	4,5	A	
8708 80	– Suspension systems and parts thereof (including shock-absorbers)			
8708 80 20	– – For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – Other			
8708 80 35	– – – Suspension shock-absorbers	4,5	A	
8708 80 55	– – – Anti roll bars; other torsion bars	3,5	A	
	– – – Other			
8708 80 91	– – – – Of closed-die forged steel	4,5	A	
8708 80 99	– – – – Other	3,5	A	
	– Other parts and accessories			
8708 91	– – Radiators and parts thereof			
8708 91 20	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
8708 91 35	– – – – Radiators	4,5	A	
	– – – – Parts			
8708 91 91	– – – – – Of closed-die forged steel	4,5	A	
8708 91 99	– – – – – Other	3,5	A	
8708 92	– – Silencers (mufflers) and exhaust pipes; parts thereof			
8708 92 20	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – – Other			
8708 92 35	– – – – Silencers (mufflers) and exhaust pipes	4,5	A	
	– – – Parts			
8708 92 91	– – – – Of closed-die forged steel	4,5	A	
8708 92 99	– – – – Other	3,5	A	
8708 93	– – Clutches and parts thereof			
8708 93 10	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
8708 93 90	– – – Other	4,5	A	
8708 94	– – Steering wheels, steering columns and steering boxes; parts thereof			
8708 94 20	– – – For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – – Other			
8708 94 35	– – – – Steering wheels, steering columns and steering boxes	4,5	A	
	– – – – Parts			

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CN 2007	Description	Base rate	Category	Comments
8708 94 91	– – – – – Of closed-die forged steel	4,5	A	
8708 94 99	– – – – – Other	3,5	A	
8708 95	– – Safety airbags with inflator system; parts thereof			
8708 95 10	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – – Other			
8708 95 91	– – – – Of closed-die forged steel	4,5	A	
8708 95 99	– – – – Other	3,5	A	
8708 99	– – Other			
8708 99 10	– – – For the industrial assembly of: Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; Vehicles of heading 8705	3	A	
	– – – Other			
8708 99 93	– – – – Of closed-die forged steel	4,5	A	
8708 99 97	– – – – Other	3,5	A	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles			
	– Vehicles			
8709 11	– – Electrical			
8709 11 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	2	A	
8709 11 90	– – – Other	4	A	
8709 19	– – Other			
8709 19 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	2	A	
8709 19 90	– – – Other	4	A	

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CN 2007	Description	Base rate	Category	Comments
8709 90 00	– Parts	3,5	A	
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1,7	A	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars			
8711 10 00	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3	8	A	
8711 20	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3			
8711 20 10	– – Scooters	8	A	
	– – Other, of a cylinder capacity			
8711 20 91	– – – Exceeding 50 cm^3 but not exceeding 80 cm^3	8	A	
8711 20 93	– – – Exceeding 80 cm^3 but not exceeding 125 cm^3	8	A	
8711 20 98	– – – Exceeding 125 cm^3 but not exceeding 250 cm^3	8	A	
8711 30	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3			
8711 30 10	– – Of a cylinder capacity exceeding 250 cm^3 but not exceeding 380 cm^3	6	A	
8711 30 90	– – Of a cylinder capacity exceeding 380 cm^3 but not exceeding 500 cm^3	6	A	
8711 40 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3	6	A	
8711 50 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm^3	6	A	
8711 90 00	– Other	6	A	
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised			
8712 00 10	– Without ball bearings	15	A	
	– Other			

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CN 2007	Description	Base rate	Category	Comments
8712 00 30	– – Bicycles	14	A	
8712 00 80	– – Other	15	A	
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled			
8713 10 00	– Not mechanically propelled	Free	A	
8713 90 00	– Other	Free	A	
8714	Parts and accessories of vehicles of headings 8711 to 8713			
	– Of motorcycles (including mopeds)			
8714 11 00	– – Saddles	3,7	A	
8714 19 00	– – Other	3,7	A	
8714 20 00	– Of carriages for disabled persons	Free	A	
	– Other			
8714 91	– – Frames and forks, and parts thereof			
8714 91 10	– – – Frames	4,7	A	
8714 91 30	– – – Front forks	4,7	A	
8714 91 90	– – – Parts	4,7	A	
8714 92	– – Wheel rims and spokes			
8714 92 10	– – – Rims	4,7	A	
8714 92 90	– – – Spokes	4,7	A	
8714 93	– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels			
8714 93 10	– – – Hubs without free-wheel or braking device	4,7	A	
8714 93 90	– – – Free-wheel sprocket-wheels	4,7	A	
8714 94	– – Brakes, including coaster braking hubs and hub brakes, and parts thereof			
8714 94 10	– – – Coaster braking hubs and hub brakes	4,7	A	
8714 94 30	– – – Other brakes	4,7	A	
8714 94 90	– – – Parts	4,7	A	
8714 95 00	– – Saddles	4,7	A	
8714 96	– – Pedals and crank-gear, and parts thereof			
8714 96 10	– – – Pedals	4,7	A	

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CN 2007	Description	Base rate	Category	Comments
8714 96 30	– – – Crank-gear	4,7	A	
8714 96 90	– – – Parts	4,7	A	
8714 99	– – Other			
8714 99 10	– – – Handlebars	4,7	A	
8714 99 30	– – – Luggage carriers	4,7	A	
8714 99 50	– – – Derailleur gears	4,7	A	
8714 99 90	– – – Other; parts	4,7	A	
8715 00	Baby carriages and parts thereof			
8715 00 10	– Baby carriages	2,7	A	
8715 00 90	– Parts	2,7	A	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof			
8716 10	– Trailers and semi-trailers of the caravan type, for housing or camping			
8716 10 10	– – Folding caravans	2,7	A	
	– – Other, of a weight			
8716 10 91	– – – Not exceeding 750 kg	2,7	A	
8716 10 94	– – – Exceeding 750 kg but not exceeding 1 600 kg	2,7	A	
8716 10 96	– – – Exceeding 1 600 kg but not exceeding 3 500 kg	2,7	A	
8716 10 99	– – – Exceeding 3 500 kg	2,7	A	
8716 20 00	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2,7	A	
	– Other trailers and semi-trailers for the transport of goods			
8716 31 00	– – Tanker trailers and tanker semi-trailers	2,7	A	
8716 39	– – Other			

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CN 2007	Description	Base rate	Category	Comments
8716 39 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	2,7	A	
	– – – Other			
	– – – – New			
8716 39 30	– – – – – Semi-trailers	2,7	A	
	– – – – – Other			
8716 39 51	– – – – – – With a single axle	2,7	A	
8716 39 59	– – – – – – Other	2,7	A	
8716 39 80	– – – – Used	2,7	A	
8716 40 00	– Other trailers and semi-trailers	2,7	A	
8716 80 00	– Other vehicles	1,7	A	
8716 90	– Parts			
8716 90 10	– – Chassis	1,7	A	
8716 90 30	– – Bodies	1,7	A	
8716 90 50	– – Axles	1,7	A	
8716 90 90	– – Other parts	1,7	A	
88	CHAPTER 88 - AIRCRAFT, SPACECRAFT, AND PARTS THEREOF			
8801 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft			
8801 00 10	– Balloons and dirigibles; gliders and hang gliders	3,7	A	
8801 00 90	– Other	2,7	A	
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles			
	– Helicopters			
8802 11 00	– – Of an unladen weight not exceeding 2 000 kg	7,5	A	
8802 12 00	– – Of an unladen weight exceeding 2 000 kg	2,7	A	
8802 20 00	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	7,7	A	
8802 30 00	– Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	2,7	A	
8802 40 00	– Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	2,7	A	
8802 60	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles			
8802 60 10	– – Spacecraft (including satellites)	4,2	A	

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CN 2007	Description	Base rate	Category	Comments
8802 60 90	– – Suborbital and spacecraft launch vehicles	4,2	A	
8803	Parts of goods of heading 8801 or 8802			
8803 10 00	– Propellers and rotors and parts thereof	2,7	A	
8803 20 00	– Under-carriages and parts thereof	2,7	A	
8803 30 00	– Other parts of aeroplanes or helicopters	2,7	A	
8803 90	– Other			
8803 90 10	– – Of kites	1,7	A	
8803 90 20	– – Of spacecraft (including satellites)	1,7	A	
8803 90 30	– – Of suborbital and spacecraft launch vehicles	1,7	A	
8803 90 90	– – Other	2,7	A	
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2,7	A	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles			
8805 10	– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof			
8805 10 10	– – Aircraft launching gear and parts thereof	2,7	A	
8805 10 90	– – Other	1,7	A	
	– Ground flying trainers and parts thereof			
8805 21 00	– – Air combat simulators and parts thereof	1,7	A	
8805 29 00	– – Other	1,7	A	
89	CHAPTER 89 - SHIPS, BOATS AND FLOATING STRUCTURES			
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods			
8901 10	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds			
8901 10 10	– – Seagoing	Free	A	

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CN 2007	Description	Base rate	Category	Comments
8901 10 90	– – Other	1,7	A	
8901 20	– Tankers			
8901 20 10	– – Seagoing	Free	A	
8901 20 90	– – Other	1,7	A	
8901 30	– Refrigerated vessels, other than those of subheading 8901 20			
8901 30 10	– – Seagoing	Free	A	
8901 30 90	– – Other	1,7	A	
8901 90	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods			
8901 90 10	– – Seagoing	Free	A	
	– – Other			
8901 90 91	– – – Not mechanically propelled	1,7	A	
8901 90 99	– – – Mechanically propelled	1,7	A	
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products			
	– Seagoing			
8902 00 12	– – Of a gross tonnage exceeding 250	Free	A	
8902 00 18	– – Of a gross tonnage not exceeding 250	Free	A	
8902 00 90	– Other	1,7	A	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes			
8903 10	– Inflatable			
8903 10 10	– – Of a weight not exceeding 100 kg each	2,7	A	
8903 10 90	– – Other	1,7	A	
	– Other			
8903 91	– – Sailboats, with or without auxiliary motor			
8903 91 10	– – – Seagoing	Free	A	
	– – – Other			
8903 91 92	– – – – Of a length not exceeding 7,5 m	1,7	A	
8903 91 99	– – – – Of a length exceeding 7,5 m	1,7	A	
8903 92	– – Motor boats, other than outboard motor boats			
8903 92 10	– – – Seagoing	Free	A	
	– – – Other			

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CN 2007	Description	Base rate	Category	Comments
8903 92 91	– – – – Of a length not exceeding 7,5 m	1,7	A	
8903 92 99	– – – – Of a length exceeding 7,5 m	1,7	A	
8903 99	– – Other			
8903 99 10	– – – Of a weight not exceeding 100 kg each	2,7	A	
	– – – Other			
8903 99 91	– – – – Of a length not exceeding 7,5 m	1,7	A	
8903 99 99	– – – – Of a length exceeding 7,5 m	1,7	A	
8904 00	Tugs and pusher craft			
8904 00 10	– Tugs	Free	A	
	– Pusher craft			
8904 00 91	– – Seagoing	Free	A	
8904 00 99	– – Other	1,7	A	
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms			
8905 10	– Dredgers			
8905 10 10	– – Seagoing	Free	A	
8905 10 90	– – Other	1,7	A	
8905 20 00	– Floating or submersible drilling or production platforms	Free	A	
8905 90	– Other			
8905 90 10	– – Seagoing	Free	A	
8905 90 90	– – Other	1,7	A	
8906	Other vessels, including warships and lifeboats other than rowing boats			
8906 10 00	– Warships	Free	A	
8906 90	– Other			
8906 90 10	– – Seagoing	Free	A	
	– – Other			
8906 90 91	– – – Of a weight not exceeding 100 kg each	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
8906 90 99	– – – Other	1,7	A	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)			
8907 10 00	– Inflatable rafts	2,7	A	
8907 90 00	– Other	2,7	A	
8908 00 00	Vessels and other floating structures for breaking up	Free	A	
XVIII	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCES-SORIES THEREOF			
90	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMA-TOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF			
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked			
9001 10	– Optical fibres, optical fibre bundles and cables			
9001 10 10	– – Image conductor cables	2,9	A	
9001 10 90	– – Other	2,9	A	
9001 20 00	– Sheets and plates of polarising material	2,9	A	
9001 30 00	– Contact lenses	2,9	A	
9001 40	– Spectacle lenses of glass			
9001 40 20	– – Not for the correction of vision	2,9	A	
	– – For the correction of vision			
	– – – Both sides finished			
9001 40 41	– – – – Single focal	2,9	A	
9001 40 49	– – – – Other	2,9	A	

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CN 2007	Description	Base rate	Category	Comments
9001 40 80	– – – Other	2,9	A	
9001 50	– Spectacle lenses of other materials			
9001 50 20	– – Not for the correction of vision	2,9	A	
	– – For the correction of vision			
	– – – Both sides finished			
9001 50 41	– – – – Single focal	2,9	A	
9001 50 49	– – – – Other	2,9	A	
9001 50 80	– – – Other	2,9	A	
9001 90 00	– Other	2,9	A	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked			
	– Objective lenses			
9002 11 00	– – For cameras, projectors or photographic enlargers or reducers	6,7	A	
9002 19 00	– – Other	6,7	A	
9002 20 00	– Filters	6,7	A	
9002 90 00	– Other	6,7	A	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof			
	– Frames and mountings			
9003 11 00	– – Of plastics	2,2	A	
9003 19	– – Of other materials			
9003 19 10	– – – Of precious metal or of rolled precious metal	2,2	A	
9003 19 30	– – – Of base metal	2,2	A	
9003 19 90	– – – Of other materials	2,2	A	
9003 90 00	– Parts	2,2	A	
9004	Spectacles, goggles and the like, corrective, protective or other			
9004 10	– Sunglasses			
9004 10 10	– – With lenses optically worked	2,9	A	
	– – Other			
9004 10 91	– – – With lenses of plastics	2,9	A	
9004 10 99	– – – Other	2,9	A	

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CN 2007	Description	Base rate	Category	Comments
9004 90	– Other			
9004 90 10	– – With lenses of plastics	2,9	A	
9004 90 90	– – Other	2,9	A	
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy			
9005 10 00	– Binoculars	4,2	A	
9005 80 00	– Other instruments	4,2	A	
9005 90 00	– Parts and accessories (including mountings)	4,2	A	
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539			
9006 10 00	– Cameras of a kind used for preparing printing plates or cylinders	4,2	A	
9006 30 00	– Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	4,2	A	
9006 40 00	– Instant print cameras	3,2	A	
	– Other cameras			
9006 51 00	– – With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	4,2	A	
9006 52 00	– – Other, for roll film of a width less than 35 mm	4,2	A	
9006 53	– – Other, for roll film of a width of 35 mm			
9006 53 10	– – – Disposable cameras	4,2	A	
9006 53 80	– – – Other	4,2	A	
9006 59 00	– – Other	4,2	A	
	– Photographic flashlight apparatus and flashbulbs			
9006 61 00	– – Discharge lamp ('electronic') flashlight apparatus	3,2	A	
9006 69 00	– – Other	3,2	A	
	– Parts and accessories			

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CN 2007	Description	Base rate	Category	Comments
9006 91 00	– – For cameras	3,7	A	
9006 99 00	– – Other	3,2	A	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus			
	– Cameras			
9007 11 00	– – For film of less than 16 mm width or for double-8 mm film	3,7	A	
9007 19 00	– – Other	3,7	A	
9007 20 00	– Projectors	3,7	A	
	– Parts and accessories			
9007 91 00	– – For cameras	3,7	A	
9007 92 00	– – For projectors	3,7	A	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers			
9008 10 00	– Slide projectors	3,7	A	
9008 20 00	– Microfilm, microfiche or other microform readers, whether or not capable of producing copies	3,7	A	
9008 30 00	– Other image projectors	3,7	A	
9008 40 00	– Photographic (other than cinematographic) enlargers and reducers	3,7	A	
9008 90 00	– Parts and accessories	3,7	A	
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens			
9010 10 00	– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	2,7	A	
9010 50 00	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	2,7	A	
9010 60 00	– Projection screens	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
9010 90 00	– Parts and accessories	2,7	A	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection			
9011 10	– Stereoscopic microscopes			
9011 10 10	– – Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A	
9011 10 90	– – Other	6,7	A	
9011 20	– Other microscopes, for photomicrography, cinephotomicrography or microprojection			
9011 20 10	– – Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A	
9011 20 90	– – Other	6,7	A	
9011 80 00	– Other microscopes	6,7	A	
9011 90	– Parts and accessories			
9011 90 10	– – Of apparatus of subheading 9011 10 10 or 9011 20 10	Free	A	
9011 90 90	– – Other	6,7	A	
9012	Microscopes other than optical microscopes; diffraction apparatus			
9012 10	– Microscopes other than optical microscopes; diffraction apparatus			
9012 10 10	– – Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A	
9012 10 90	– – Other	3,7	A	
9012 90	– Parts and accessories			
9012 90 10	– – Of apparatus of subheading 9012 10 10	Free	A	
9012 90 90	– – Other	3,7	A	
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter			

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CN 2007	Description	Base rate	Category	Comments
9013 10 00	– Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	4,7	A	
9013 20 00	– Lasers, other than laser diodes	4,7	A	
9013 80	– Other devices, appliances and instruments			
	– – Liquid crystal devices			
9013 80 20	– – – Active matrix liquid crystal devices	Free	A	
9013 80 30	– – – Other	Free	A	
9013 80 90	– – Other	4,7	A	
9013 90	– Parts and accessories			
9013 90 10	– – For liquid crystal devices (LCD)	Free	A	
9013 90 90	– – Other	4,7	A	
9014	Direction finding compasses; other navigational instruments and appliances			
9014 10 00	– Direction finding compasses	2,7	A	
9014 20	– Instruments and appliances for aeronautical or space navigation (other than compasses)			
9014 20 20	– – Inertial navigation systems	3,7	A	
9014 20 80	– – Other	3,7	A	
9014 80 00	– Other instruments and appliances	3,7	A	
9014 90 00	– Parts and accessories	2,7	A	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders			
9015 10	– Rangefinders			
9015 10 10	– – Electronic	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
9015 10 90	– – Other	2,7	A	
9015 20	– Theodolites and tachymeters (tacheometers)			
9015 20 10	– – Electronic	3,7	A	
9015 20 90	– – Other	2,7	A	
9015 30	– Levels			
9015 30 10	– – Electronic	3,7	A	
9015 30 90	– – Other	2,7	A	
9015 40	– Photogrammetrical, surveying instruments and appliances			
9015 40 10	– – Electronic	3,7	A	
9015 40 90	– – Other	2,7	A	
9015 80	– Other instruments and appliances			
	– – Electronic			
9015 80 11	– – – Meteorological, hydrological and geophysical instruments and apparatus	3,7	A	
9015 80 19	– – – Other	3,7	A	
	– – Other			
9015 80 91	– – – Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	2,7	A	
9015 80 93	– – – Meteorological, hydrological and geophysical instruments and apparatus	2,7	A	
9015 80 99	– – – Other	2,7	A	
9015 90 00	– Parts and accessories	2,7	A	
9016 00	Balances of a sensitivity of 5 cg or better, with or without weights			
9016 00 10	– Balances	3,7	A	
9016 00 90	– Parts and accessories	3,7	A	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter			
9017 10	– Drafting tables and machines, whether or not automatic			
9017 10 10	– – Plotters	Free	A	
9017 10 90	– – Other	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
9017 20	– Other drawing, marking-out or mathematical calculating instruments			
9017 20 05	– – Plotters	Free	A	
	– – Other drawing instruments			
9017 20 11	– – – Drawing sets	2,7	A	
9017 20 19	– – – Other	2,7	A	
9017 20 39	– – Marking-out instruments	2,7	A	
9017 20 90	– – Mathematical calculating instruments (including slide rules, disc calculators and the like)	2,7	A	
9017 30	– Micrometers, callipers and gauges			
9017 30 10	– – Micrometers and callipers	2,7	A	
9017 30 90	– – Other (excluding gauges without adjustable devices of heading 9031)	2,7	A	
9017 80	– Other instruments			
9017 80 10	– – Measuring rods and tapes and divided scales	2,7	A	
9017 80 90	– – Other	2,7	A	
9017 90 00	– Parts and accessories	2,7	A	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments			
	– Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)			
9018 11 00	– – Electrocardiographs	Free	A	
9018 12 00	– – Ultrasonic scanning apparatus	Free	A	
9018 13 00	– – Magnetic resonance imaging apparatus	Free	A	
9018 14 00	– – Scintigraphic apparatus	Free	A	
9018 19	– – Other			
9018 19 10	– – – Monitoring apparatus for simultaneous monitoring of two or more parameters	Free	A	
9018 19 90	– – – Other	Free	A	
9018 20 00	– Ultraviolet or infra-red ray apparatus	Free	A	
	– Syringes, needles, catheters, cannulae and the like			
9018 31	– – Syringes, with or without needles			

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CN 2007	Description	Base rate	Category	Comments
9018 31 10	– – – Of plastics	Free	A	
9018 31 90	– – – Other	Free	A	
9018 32	– – Tubular metal needles and needles for sutures			
9018 32 10	– – – Tubular metal needles	Free	A	
9018 32 90	– – – Needles for sutures	Free	A	
9018 39 00	– – Other	Free	A	
	– Other instruments and appliances, used in dental sciences			
9018 41 00	– – Dental drill engines, whether or not combined on a single base with other dental equipment	Free	A	
9018 49	– – Other			
9018 49 10	– – – Burrs, discs, drills and brushes, for use in dental drills	Free	A	
9018 49 90	– – – Other	Free	A	
9018 50	– Other ophthalmic instruments and appliances			
9018 50 10	– – Non-optical	Free	A	
9018 50 90	– – Optical	Free	A	
9018 90	– Other instruments and appliances			
9018 90 10	– – Instruments and apparatus for measuring blood-pressure	Free	A	
9018 90 20	– – Endoscopes	Free	A	
9018 90 30	– – Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	Free	A	
	– – Diathermic apparatus			
9018 90 41	– – – Ultrasonic	Free	A	
9018 90 49	– – – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
9018 90 50	– – Transfusion apparatus	Free	A	
9018 90 60	– – Anaesthetic apparatus and instruments	Free	A	
9018 90 70	– – Ultrasonic lithotripsy instruments	Free	A	
9018 90 75	– – Apparatus for nerve stimulation	Free	A	
9018 90 85	– – Other	Free	A	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus			
9019 10	– Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			
9019 10 10	– – Electrical vibratory-massage apparatus	Free	A	
9019 10 90	– – Other	Free	A	
9019 20 00	– Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	A	
9020 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	1,7	A	
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability			
9021 10	– Orthopaedic or fracture appliances			
9021 10 10	– – Orthopaedic appliances	Free	A	
9021 10 90	– – Splints and other fracture appliances	Free	A	
	– Artificial teeth and dental fittings			
9021 21	– – Artificial teeth			
9021 21 10	– – – Of plastics	Free	A	

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CN 2007	Description	Base rate	Category	Comments
9021 21 90	– – – Of other materials	Free	A	
9021 29 00	– – Other	Free	A	
	– Other artificial parts of the body			
9021 31 00	– – Artificial joints	Free	A	
9021 39	– – Other			
9021 39 10	– – – Ocular prostheses	Free	A	
9021 39 90	– – – Other	Free	A	
9021 40 00	– Hearing aids, excluding parts and accessories	Free	A	
9021 50 00	– Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	A	
9021 90	– Other			
9021 90 10	– – Parts and accessories of hearing aids	Free	A	
9021 90 90	– – Other	Free	A	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like			
	– Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus			
9022 12 00	– – Computed tomography apparatus	Free	A	
9022 13 00	– – Other, for dental uses	Free	A	
9022 14 00	– – Other, for medical, surgical or veterinary uses	Free	A	
9022 19 00	– – For other uses	Free	A	
	– Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus			

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CN 2007	Description	Base rate	Category	Comments
9022 21 00	– – For medical, surgical, dental or veterinary uses	Free	A	
9022 29 00	– – For other uses	2,1	A	
9022 30 00	– X-ray tubes	2,1	A	
9022 90	– Other, including parts and accessories			
9022 90 10	– – X-ray fluorescent screens and X-ray intensifying screens; anti-scatter shields and grids	2,1	A	
9022 90 90	– – Other	2,1	A	
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses			
9023 00 10	– Of a type used for teaching physics, chemistry or technical subjects	1,4	A	
9023 00 80	– Other	1,4	A	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)			
9024 10	– Machines and appliances for testing metals			
9024 10 10	– – Electronic	3,2	A	
	– – Other			
9024 10 91	– – – Universal or for tensile tests	2,1	A	
9024 10 93	– – – For hardness tests	2,1	A	
9024 10 99	– – – Other	2,1	A	
9024 80	– Other machines and appliances			
9024 80 10	– – Electronic	3,2	A	
	– – Other			

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CN 2007	Description	Base rate	Category	Comments
9024 80 91	– – – For testing textiles, paper or paperboard	2,1	A	
9024 80 99	– – – Other	2,1	A	
9024 90 00	– Parts and accessories	2,1	A	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments			
	– Thermometers and pyrometers, not combined with other instruments			
9025 11	– – Liquid-filled, for direct reading			
9025 11 20	– – – Clinical or veterinary thermometers	Free	A	
9025 11 80	– – – Other	2,8	A	
9025 19	– – Other			
9025 19 20	– – – Electronic	3,2	A	
9025 19 80	– – – Other	2,1	A	
9025 80	– Other instruments			
9025 80 20	– – Barometers, not combined with other instruments	2,1	A	
	– – Other			
9025 80 40	– – – Electronic	3,2	A	
9025 80 80	– – – Other	2,1	A	
9025 90 00	– Parts and accessories	3,2	A	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032			
9026 10	– For measuring or checking the flow or level of liquids			
	– – Electronic			
9026 10 21	– – – Flow meters	Free	A	
9026 10 29	– – – Other	Free	A	
	– – Other			
9026 10 81	– – – Flow meters	Free	A	
9026 10 89	– – – Other	Free	A	

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CN 2007	Description	Base rate	Category	Comments
9026 20	– For measuring or checking pressure			
9026 20 20	– – Electronic	Free	A	
	– – Other			
9026 20 40	– – – Spiral or metal diaphragm type pressure gauges	Free	A	
9026 20 80	– – – Other	Free	A	
9026 80	– Other instruments or apparatus			
9026 80 20	– – Electronic	Free	A	
9026 80 80	– – Other	Free	A	
9026 90 00	– Parts and accessories	Free	A	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes			
9027 10	– Gas or smoke analysis apparatus			
9027 10 10	– – Electronic	2,5	A	
9027 10 90	– – Other	2,5	A	
9027 20 00	– Chromatographs and electrophoresis instruments	Free	A	
9027 30 00	– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	A	
9027 50 00	– Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	A	
9027 80	– Other instruments and apparatus			
9027 80 05	– – Exposure meters	2,5	A	
	– – Other			
	– – – Electronic			
9027 80 11	– – – – pH meters, rH meters and other apparatus for measuring conductivity	Free	A	
9027 80 13	– – – – Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	Free	A	

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CN 2007	Description	Base rate	Category	Comments
9027 80 17	– – – – Other	Free	A	
	– – – Other			
9027 80 91	– – – – Viscometers, porosimeters and expansion meters	Free	A	
9027 80 93	– – – – Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	Free	A	
9027 80 97	– – – – Other	Free	A	
9027 90	– Microtomes; parts and accessories			
9027 90 10	– – Microtomes	2,5	A	
	– – Parts and accessories			
9027 90 50	– – – Of apparatus of subheadings 9027 20 to 9027 80	Free	A	
9027 90 80	– – – Of microtomes or of gas or smoke analysis apparatus	2,5	A	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor			
9028 10 00	– Gas meters	2,1	A	
9028 20 00	– Liquid meters	2,1	A	
9028 30	– Electricity meters			
	– – For alternating current			
9028 30 11	– – – For single-phase	2,1	A	
9028 30 19	– – – For multi-phase	2,1	A	
9028 30 90	– – Other	2,1	A	
9028 90	– Parts and accessories			
9028 90 10	– – For electricity meters	2,1	A	
9028 90 90	– – Other	2,1	A	
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes			
9029 10 00	– Revolution counters, production counters, taximeters, milometers, pedometers and the like	1,9	A	

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CN 2007	Description	Base rate	Category	Comments
9029 20	– Speed indicators and tachometers; stroboscopes			
	– – Speed indicators and tachometers			
9029 20 31	– – – Speed indicators for vehicles	2,6	A	
9029 20 38	– – – Other	2,6	A	
9029 20 90	– – Stroboscopes	2,6	A	
9029 90 00	– Parts and accessories	2,2	A	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations			
9030 10 00	– Instruments and apparatus for measuring or detecting ionising radiations	4,2	A	
9030 20	– Oscilloscopes and oscillographs			
9030 20 10	– – Cathode ray	4,2	A	
9030 20 30	– – Other, with a recording device	Free	A	
	– – Other			
9030 20 91	– – – Electronic	Free	A	
9030 20 99	– – – Other	2,1	A	
	– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power			
9030 31 00	– – Multimeters, without a recording device	4,2	A	
9030 32 00	– – Multimeters, with a recording device	Free	A	
9030 33	– – Other, without a recording device			
9030 33 10	– – – Electronic	4,2	A	
	– – – Other			
9030 33 91	– – – – Voltmeters	2,1	A	
9030 33 99	– – – – Other	2,1	A	
9030 39 00	– – Other, with a recording device	Free	A	
9030 40 00	– Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	A	
	– Other instruments and apparatus			
9030 82 00	– – For measuring or checking semiconductor wafers or devices	Free	A	

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CN 2007	Description	Base rate	Category	Comments
9030 84 00	– – Other, with a recording device	Free	A	
9030 89	– – Other			
9030 89 30	– – – Electronic	Free	A	
9030 89 90	– – – Other	2,1	A	
9030 90	– Parts and accessories			
9030 90 20	– – For apparatus of subheading 9030 82 00	Free	A	
9030 90 85	– – Other	2,5	A	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors			
9031 10 00	– Machines for balancing mechanical parts	2,8	A	
9031 20 00	– Test benches	2,8	A	
	– Other optical instruments and appliances			
9031 41 00	– – For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	A	
9031 49	– – Other			
9031 49 10	– – – Profile projectors	2,8	A	
9031 49 90	– – – Other	Free	A	
9031 80	– Other instruments, appliances and machines			
	– – Electronic			
	– – – For measuring or checking geometrical quantities			
9031 80 32	– – – – For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	2,8	A	
9031 80 34	– – – – Other	2,8	A	
9031 80 38	– – – Other	4	A	
	– – Other			
9031 80 91	– – – For measuring or checking geometrical quantities	2,8	A	
9031 80 98	– – – Other	4	A	

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CN 2007	Description	Base rate	Category	Comments
9031 90	– Parts and accessories			
9031 90 20	– – For apparatus of subheading 9031 41 00 or for optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers of subheading 9031 49 90	Free	A	
9031 90 30	– – For apparatus of subheading 9031 80 32	2,8	A	
9031 90 85	– – Other	2,8	A	
9032	Automatic regulating or controlling instruments and apparatus			
9032 10	– Thermostats			
9032 10 20	– – Electronic	2,8	A	
	– – Other			
9032 10 81	– – – With electrical triggering device	2,1	A	
9032 10 89	– – – Other	2,1	A	
9032 20 00	– Manostats	2,8	A	
	– Other instruments and apparatus			
9032 81 00	– – Hydraulic or pneumatic	2,8	A	
9032 89 00	– – Other	2,8	A	
9032 90 00	– Parts and accessories	2,8	A	
9033 00 00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	3,7	A	
91	CHAPTER 91 - CLOCKS AND WATCHES AND PARTS THEREOF			
9101	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal			
	– Wristwatches, electrically operated, whether or not incorporating a stopwatch facility			
9101 11 00	– – With mechanical display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9101 19 00	– – Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
	– Other wristwatches, whether or not incorporating a stopwatch facility			
9101 21 00	– – With automatic winding	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	

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CN 2007	Description	Base rate	Category	Comments
9101 29 00	– – Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
	– Other			
9101 91 00	– – Electrically operated	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9101 99 00	– – Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9102	Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101			
	– Wristwatches, electrically operated, whether or not incorporating a stopwatch facility			
9102 11 00	– – With mechanical display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9102 12 00	– – With opto-electronic display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9102 19 00	– – Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
	– Other wristwatches, whether or not incorporating a stopwatch facility			
9102 21 00	– – With automatic winding	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9102 29 00	– – Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
	– Other			
9102 91 00	– – Electrically operated	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9102 99 00	– – Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	A	
9103	Clocks with watch movements, excluding clocks of heading 9104			
9103 10 00	– Electrically operated	4,7	A	

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CN 2007	Description	Base rate	Category	Comments
9103 90 00	– Other	4,7	A	
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3,7	A	
9105	Other clocks			
	– Alarm clocks			
9105 11 00	– – Electrically operated	4,7	A	
9105 19 00	– – Other	3,7	A	
	– Wall clocks			
9105 21 00	– – Electrically operated	4,7	A	
9105 29 00	– – Other	3,7	A	
	– Other			
9105 91 00	– – Electrically operated	4,7	A	
9105 99	– – Other			
9105 99 10	– – – Table-top or mantelpiece clocks	3,7	A	
9105 99 90	– – – Other	3,7	A	
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)			
9106 10 00	– Time-registers; time-recorders	4,7	A	
9106 90	– Other			
9106 90 10	– – Process-timers, stop-clocks and the like	4,7	A	
9106 90 80	– – Other	4,7	A	
9107 00 00	Time switches, with clock or watch movement or with synchronous motor	4,7	A	
9108	Watch movements, complete and assembled			
	– Electrically operated			
9108 11 00	– – With mechanical display only or with a device to which a mechanical display can be incorporated	4,7	A	
9108 12 00	– – With opto-electronic display only	4,7	A	
9108 19 00	– – Other	4,7	A	

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CN 2007	Description	Base rate	Category	Comments
9108 20 00	– With automatic winding	5 MIN 0,17 EUR p/st	A	
9108 90 00	– Other	5 MIN 0,17 EUR p/st	A	
9109	Clock movements, complete and assembled			
	– Electrically operated			
9109 11 00	– – Of alarm clocks	4,7	A	
9109 19 00	– – Other	4,7	A	
9109 90 00	– Other	4,7	A	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements			
	– Of watches			
9110 11	– – Complete movements, unassembled or partly assembled (movement sets)			
9110 11 10	– – – With balance wheel and hairspring	5 MIN 0,17 EUR p/st	A	
9110 11 90	– – – Other	4,7	A	
9110 12 00	– – Incomplete movements, assembled	3,7	A	
9110 19 00	– – Rough movements	4,7	A	
9110 90 00	– Other	3,7	A	
9111	Watch cases and parts thereof			
9111 10 00	– Cases of precious metal or of metal clad with precious metal	0,5 EUR p/st MIN 2,7 MAX 4,6	A	
9111 20 00	– Cases of base metal, whether or not gold- or silver-plated	0,5 EUR p/st MIN 2,7 MAX 4,6	A	
9111 80 00	– Other cases	0,5 EUR p/st MIN 2,7 MAX 4,6	A	
9111 90 00	– Parts	0,5 EUR p/st MIN 2,7 MAX 4,6	A	

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CN 2007	Description	Base rate	Category	Comments
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof			
9112 20 00	– Cases	2,7	A	
9112 90 00	– Parts	2,7	A	
9113	Watch straps, watch bands and watch bracelets, and parts thereof			
9113 10	– Of precious metal or of metal clad with precious metal			
9113 10 10	– – Of precious metal	2,7	A	
9113 10 90	– – Of metal clad with precious metal	3,7	A	
9113 20 00	– Of base metal, whether or not gold- or silver-plated	6	A	
9113 90	– Other			
9113 90 10	– – Of leather or of composition leather	6	A	
9113 90 80	– – Other	6	A	
9114	Other clock or watch parts			
9114 10 00	– Springs, including hairsprings	3,7	A	
9114 20 00	– Jewels	2,7	A	
9114 30 00	– Dials	2,7	A	
9114 40 00	– Plates and bridges	2,7	A	
9114 90 00	– Other	2,7	A	
92	CHAPTER 92 - MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES			
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments			
9201 10	– Upright pianos			

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CN 2007	Description	Base rate	Category	Comments
9201 10 10	– – New	4	A	
9201 10 90	– – Used	4	A	
9201 20 00	– Grand pianos	4	A	
9201 90 00	– Other	4	A	
9202	Other string musical instruments (for example, guitars, violins, harps)			
9202 10	– Played with a bow			
9202 10 10	– – Violins	3,2	A	
9202 10 90	– – Other	3,2	A	
9202 90	– Other			
9202 90 30	– – Guitars	3,2	A	
9202 90 80	– – Other	3,2	A	
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)			
9205 10 00	– Brass-wind instruments	3,2	A	
9205 90	– Other			
9205 90 10	– – Accordions and similar instruments	3,7	A	
9205 90 30	– – Mouth organs	3,7	A	
9205 90 50	– – Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3,2	A	
9205 90 90	– – Other	3,2	A	
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	3,2	A	

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CN 2007	Description	Base rate	Category	Comments
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)			
9207 10	– Keyboard instruments, other than accordions			
9207 10 10	– – Organs	3,2	A	
9207 10 30	– – Digital-pianos	3,2	A	
9207 10 50	– – Synthesisers	3,2	A	
9207 10 80	– – Other	3,2	A	
9207 90	– Other			
9207 90 10	– – Guitars	3,7	A	
9207 90 90	– – Other	3,7	A	
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments			
9208 10 00	– Musical boxes	2,7	A	
9208 90 00	– Other	3,2	A	
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds			
9209 30 00	– Musical instrument strings	2,7	A	
	– Other			
9209 91 00	– – Parts and accessories for pianos	2,7	A	
9209 92 00	– – Parts and accessories for the musical instruments of heading 9202	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
9209 94 00	– – Parts and accessories for the musical instruments of heading 9207	2,7	A	
9209 99	– – Other			
9209 99 20	– – – Parts and accessories for the musical instruments of heading 9205	2,7	A	
	– – – Other			
9209 99 40	– – – – Metronomes, tuning forks and pitch pipes	3,2	A	
9209 99 50	– – – – Mechanisms for musical boxes	1,7	A	
9209 99 70	– – – Other	2,7	A	
XIX	SECTION XIX - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF			
93	CHAPTER 93 - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF			
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307			
	– Artillery weapons (for example, guns, howitzers and mortars)			
9301 11 00	– – Self-propelled	Free	A	
9301 19 00	– – Other	Free	A	
9301 20 00	– Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	A	
9301 90 00	– Other	Free	A	
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304	2,7	A	
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)			
9303 10 00	– Muzzle-loading firearms	3,2	B	
9303 20	– Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles			
9303 20 10	– – Single-barrelled, smooth bore	3,2	B	

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CN 2007	Description	Base rate	Category	Comments
9303 20 95	– – Other	3,2	B	
9303 30 00	– Other sporting, hunting or target-shooting rifles	3,2	B	
9303 90 00	– Other	3,2	B	
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	3,2	B	
9305	Parts and accessories of articles of headings 9301 to 9304			
9305 10 00	– Of revolvers or pistols	3,2	B	
	– Of shotguns or rifles of heading 9303			
9305 21 00	– – Shotgun barrels	2,7	A	
9305 29 00	– – Other	2,7	A	
	– Other			
9305 91 00	– – Of military weapons of heading 9301	Free	A	
9305 99 00	– – Other	2,7	A	
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads			
	– Shotgun cartridges and parts thereof; air gun pellets			
9306 21 00	– – Cartridges	2,7	A	
9306 29	– – Other			
9306 29 40	– – – Cases	2,7	A	
9306 29 70	– – – Other	2,7	A	
9306 30	– Other cartridges and parts thereof			
9306 30 10	– – For revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	2,7	A	
	– – Other			
9306 30 30	– – – For military weapons	1,7	A	
	– – – Other			
9306 30 91	– – – – Centrefire cartridges	2,7	A	
9306 30 93	– – – – Rimfire cartridges	2,7	A	
9306 30 97	– – – – Other	2,7	A	
9306 90	– Other			
9306 90 10	– – For military purposes	1,7	A	
9306 90 90	– – Other	2,7	A	
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES			
94	CHAPTER 94 - FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS			
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof			
9401 10 00	– Seats of a kind used for aircraft	Free	A	
9401 20 00	– Seats of a kind used for motor vehicles	3,7	A	
9401 30	– Swivel seats with variable height adjustment			
9401 30 10	– – Upholstered, with backrest and fitted with castors or glides	Free	A	
9401 30 90	– – Other	Free	A	
9401 40 00	– Seats other than garden seats or camping equipment, convertible into beds	Free	A	
	– Seats of cane, osier, bamboo or similar materials			
9401 51 00	– – Of bamboo or rattan	5,6	A	
9401 59 00	– – Other	5,6	A	
	– Other seats, with wooden frames			
9401 61 00	– – Upholstered	Free	A	
9401 69 00	– – Other	Free	A	
	– Other seats, with metal frames			
9401 71 00	– – Upholstered	Free	A	
9401 79 00	– – Other	Free	A	
9401 80 00	– Other seats	Free	A	
9401 90	– Parts			
9401 90 10	– – Of seats of a kind used for aircraft	1,7	A	
	– – Other			
9401 90 30	– – – Of wood	2,7	A	
9401 90 80	– – – Other	2,7	A	

▼B

CN 2007	Description	Base rate	Category	Comments
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles			
9402 10 00	– Dentists', barbers' or similar chairs and parts thereof	Free	A	
9402 90 00	– Other	Free	A	
9403	Other furniture and parts thereof			
9403 10	– Metal furniture of a kind used in offices			
9403 10 10	– – Drawing tables (other than those of heading 9017)	Free	A	
	– – Other			
	– – – Not exceeding 80 cm in height			
9403 10 51	– – – – Desks	Free	A	
9403 10 59	– – – – Other	Free	A	
	– – – Exceeding 80 cm in height			
9403 10 91	– – – – Cupboards with doors, shutters or flaps	Free	A	
9403 10 93	– – – – Filing, card-index and other cabinets	Free	A	
9403 10 99	– – – – Other	Free	A	
9403 20	– Other metal furniture			
9403 20 20	– – Beds	Free	A	
9403 20 80	– – Other	Free	A	
9403 30	– Wooden furniture of a kind used in offices			
	– – Not exceeding 80 cm in height			
9403 30 11	– – – Desks	Free	A	
9403 30 19	– – – Other	Free	A	
	– – Exceeding 80 cm in height			
9403 30 91	– – – Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	Free	A	
9403 30 99	– – – Other	Free	A	
9403 40	– Wooden furniture of a kind used in the kitchen			
9403 40 10	– – Fitted kitchen units	2,7	A	
9403 40 90	– – Other	2,7	A	

▼B

CN 2007	Description	Base rate	Category	Comments
9403 50 00	– Wooden furniture of a kind used in the bedroom	Free	A	
9403 60	– Other wooden furniture			
9403 60 10	– – Wooden furniture of a kind used in the dining room and the living room	Free	A	
9403 60 30	– – Wooden furniture of a kind used in shops	Free	A	
9403 60 90	– – Other wooden furniture	Free	A	
9403 70 00	– Furniture of plastics	Free	A	
	– Furniture of other materials, including cane, osier, bamboo or similar materials			
9403 81 00	– – Of bamboo or rattan	5,6	A	
9403 89 00	– – Other	5,6	A	
9403 90	– Parts			
9403 90 10	– – Of metal	2,7	A	
9403 90 30	– – Of wood	2,7	A	
9403 90 90	– – Of other materials	2,7	A	
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered			
9404 10 00	– Mattress supports	3,7	A	
	– Mattresses			
9404 21	– – Of cellular rubber or plastics, whether or not covered			
9404 21 10	– – – Of rubber	3,7	A	
9404 21 90	– – – Of plastics	3,7	A	
9404 29	– – Of other materials			
9404 29 10	– – – Spring interior	3,7	A	
9404 29 90	– – – Other	3,7	A	
9404 30 00	– Sleeping bags	3,7	A	
9404 90	– Other			
9404 90 10	– – Filled with feathers or down	3,7	A	
9404 90 90	– – Other	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
9405	Lamps and lighting fittings including searchlights and spot-lights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included			
9405 10	– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares			
	– – Of plastics			
9405 10 21	– – – Of a kind used with filament lamps	4,7	A	
9405 10 28	– – – Other	4,7	A	
9405 10 30	– – Of ceramic materials	4,7	A	
9405 10 50	– – Of glass	3,7	A	
	– – Of other materials			
9405 10 91	– – – Of a kind used with filament lamps	2,7	A	
9405 10 98	– – – Other	2,7	A	
9405 20	– Electric table, desk, bedside or floor-standing lamps			
	– – Of plastics			
9405 20 11	– – – Of a kind used for filament lamps	4,7	A	
9405 20 19	– – – Other	4,7	A	
9405 20 30	– – Of ceramic materials	4,7	A	
9405 20 50	– – Of glass	3,7	A	
	– – Of other materials			
9405 20 91	– – – Of a kind used for filament lamps	2,7	A	
9405 20 99	– – – Other	2,7	A	
9405 30 00	– Lighting sets of a kind used for Christmas trees	3,7	A	
9405 40	– Other electric lamps and lighting fittings			

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CN 2007	Description	Base rate	Category	Comments
9405 40 10	– – Searchlights and spotlights	3,7	A	
	– – Other			
	– – – Of plastics			
9405 40 31	– – – – Of a kind used for filament lamps	4,7	A	
9405 40 35	– – – – Of a kind used for tubular fluorescent lamps	4,7	A	
9405 40 39	– – – – Other	4,7	A	
	– – – Of other materials			
9405 40 91	– – – – Of a kind used for filament lamps	2,7	A	
9405 40 95	– – – – Of a kind used for tubular fluorescent lamps	2,7	A	
9405 40 99	– – – – Other	2,7	A	
9405 50 00	– Non-electrical lamps and lighting fittings	2,7	A	
9405 60	– Illuminated signs, illuminated nameplates and the like			
9405 60 20	– – Of plastics	4,7	A	
9405 60 80	– – Of other materials	2,7	A	
	– Parts			
9405 91	– – Of glass			
	– – – Articles for electrical lighting fittings (excluding searchlights and spotlights)			
9405 91 11	– – – – Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	5,7	A	
9405 91 19	– – – – Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	5,7	A	
9405 91 90	– – – Other	3,7	A	
9405 92 00	– – Of plastics	4,7	A	
9405 99 00	– – Other	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
9406 00	Prefabricated buildings			
9406 00 11	– Mobile homes	2,7	A	
	– Other			
9406 00 20	– – Of wood	2,7	A	
	– – Of iron or steel			
9406 00 31	– – – Greenhouses	2,7	A	
9406 00 38	– – – Other	2,7	A	
9406 00 80	– – Of other materials	2,7	A	
95	CHAPTER 95 - TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF			
9503 00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds			
9503 00 10	– Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	Free	A	
	– Dolls representing only human beings, including parts and accessories thereof			
9503 00 21	– – Dolls	4,7	A	
9503 00 29	– – Parts and accessories	Free	A	
9503 00 30	– Electric trains, including tracks, signals and other accessories therefor; reduced-size ('scale') model assembly kits	Free	A	
	– Other construction sets and constructional toys			
9503 00 35	– – Of plastics	4,7	A	
9503 00 39	– – Of other materials	Free	A	
	– Toys representing animals or non-human creatures			
9503 00 41	– – Stuffed	4,7	A	
9503 00 49	– – Other	Free	A	
9503 00 55	– Toy musical instruments and apparatus	Free	A	
	– Puzzles			
9503 00 61	– – Of wood	Free	A	

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CN 2007	Description	Base rate	Category	Comments
9503 00 69	– – Other	4,7	A	
9503 00 70	– Other toys, put up in sets or outfits	4,7	A	
	– Other toys and models, incorporating a motor			
9503 00 75	– – Of plastics	4,7	A	
9503 00 79	– – Of other materials	Free	A	
	– Other			
9503 00 81	– – Toy weapons	Free	A	
9503 00 85	– – Die-cast miniature models of metal	4,7	A	
	– – Other			
9503 00 95	– – – Of plastics	4,7	A	
9503 00 99	– – – Other	Free	A	
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment			
9504 10 00	– Video games of a kind used with a television receiver	Free	A	
9504 20	– Articles and accessories for billiards of all kinds			
9504 20 10	– – Billiard tables (with or without legs)	Free	A	
9504 20 90	– – Other	Free	A	
9504 30	– Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment			
9504 30 10	– – Games with screen	Free	A	
	– – Other games			
9504 30 30	– – – Flipper	Free	A	
9504 30 50	– – – Other	Free	A	
9504 30 90	– – Parts	Free	A	
9504 40 00	– Playing cards	2,7	A	
9504 90	– Other			
9504 90 10	– – Electric car racing sets, having the character of competitive games	Free	A	
9504 90 90	– – Other	Free	A	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes			

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CN 2007	Description	Base rate	Category	Comments
9505 10	– Articles for Christmas festivities			
9505 10 10	– – Of glass	Free	A	
9505 10 90	– – Of other materials	2,7	A	
9505 90 00	– Other	2,7	A	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools			
	– Snow-skis and other snow-ski equipment			
9506 11	– – Skis			
9506 11 10	– – – Cross-country skis	3,7	A	
	– – – Downhill skis			
9506 11 21	– – – – Monoskis and snowboards	3,7	A	
9506 11 29	– – – – Other	3,7	A	
9506 11 80	– – – Other skis	3,7	A	
9506 12 00	– – Ski-fastenings (ski-bindings)	3,7	A	
9506 19 00	– – Other	2,7	A	
	– Water-skis, surf-boards, sailboards and other water-sport equipment			
9506 21 00	– – Sailboards	2,7	A	
9506 29 00	– – Other	2,7	A	
	– Golf clubs and other golf equipment			
9506 31 00	– – Clubs, complete	2,7	A	
9506 32 00	– – Balls	2,7	A	
9506 39	– – Other			
9506 39 10	– – – Parts of golf clubs	2,7	A	
9506 39 90	– – – Other	2,7	A	
9506 40	– Articles and equipment for table-tennis			
9506 40 10	– – Bats, balls and nets	2,7	A	
9506 40 90	– – Other	2,7	A	
	– Tennis, badminton or similar rackets, whether or not strung			
9506 51 00	– – Lawn-tennis rackets, whether or not strung	4,7	A	
9506 59 00	– – Other	2,7	A	
	– Balls, other than golf balls and table-tennis balls			

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CN 2007	Description	Base rate	Category	Comments
9506 61 00	– – Lawn-tennis balls	2,7	A	
9506 62	– – Inflatable			
9506 62 10	– – – Of leather	2,7	A	
9506 62 90	– – – Other	2,7	A	
9506 69	– – Other			
9506 69 10	– – – Cricket and polo balls	Free	A	
9506 69 90	– – – Other	2,7	A	
9506 70	– Ice skates and roller skates, including skating boots with skates attached			
9506 70 10	– – Ice skates	Free	A	
9506 70 30	– – Roller skates	2,7	A	
9506 70 90	– – Parts and accessories	2,7	A	
	– Other			
9506 91	– – Articles and equipment for general physical exercise, gymnastics or athletics			
9506 91 10	– – – Exercising apparatus with adjustable resistance mechanisms	2,7	A	
9506 91 90	– – – Other	2,7	A	
9506 99	– – Other			
9506 99 10	– – – Cricket and polo equipment, other than balls	Free	A	
9506 99 90	– – – Other	2,7	A	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites			
9507 10 00	– Fishing rods	3,7	A	
9507 20	– Fish-hooks, whether or not snelled			
9507 20 10	– – Fish-hooks, not snelled	1,7	A	
9507 20 90	– – Other	3,7	A	
9507 30 00	– Fishing reels	3,7	A	
9507 90 00	– Other	3,7	A	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres			
9508 10 00	– Travelling circuses and travelling menageries	1,7	A	
9508 90 00	– Other	1,7	A	

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CN 2007	Description	Base rate	Category	Comments
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES			
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)			
9601 10 00	– Worked ivory and articles of ivory	2,7	A	
9601 90	– Other			
9601 90 10	– – Worked coral (natural or agglomerated), and articles of coral	Free	A	
9601 90 90	– – Other	Free	A	
9602 00 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	2,2	A	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)			
9603 10 00	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	3,7	A	
	– Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances			
9603 21 00	– – Toothbrushes, including dental-plate brushes	3,7	A	
9603 29	– – Other			
9603 29 30	– – – Hair brushes	3,7	A	
9603 29 80	– – – Other	3,7	A	
9603 30	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics			
9603 30 10	– – Artists' and writing brushes	3,7	A	
9603 30 90	– – Brushes for the application of cosmetics	3,7	A	

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CN 2007	Description	Base rate	Category	Comments
9603 40	– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers			
9603 40 10	– – Paint, distemper, varnish or similar brushes	3,7	A	
9603 40 90	– – Paint pads and rollers	3,7	A	
9603 50 00	– Other brushes constituting parts of machines, appliances or vehicles	2,7	A	
9603 90	– Other			
9603 90 10	– – Hand-operated mechanical floor sweepers, not motorised	2,7	A	
	– – Other			
9603 90 91	– – – Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	3,7	A	
9603 90 99	– – – Other	3,7	A	
9604 00 00	Hand sieves and hand riddles	3,7	A	
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	3,7	A	
9606	Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks			
9606 10 00	– Press-fasteners, snap-fasteners and press studs and parts therefor	3,7	A	
	– Buttons			
9606 21 00	– – Of plastics, not covered with textile material	3,7	A	
9606 22 00	– – Of base metal, not covered with textile material	3,7	A	
9606 29 00	– – Other	3,7	A	
9606 30 00	– Button moulds and other parts of buttons; button blanks	2,7	A	
9607	Slide fasteners and parts thereof			
	– Slide fasteners			
9607 11 00	– – Fitted with chain scoops of base metal	6,7	A	
9607 19 00	– – Other	7,7	A	

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CN 2007	Description	Base rate	Category	Comments
9607 20	– Parts			
9607 20 10	– – Of base metal, including narrow strips mounted with chain scoops of base metal	6,7	A	
9607 20 90	– – Other	7,7	A	
9608	Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609			
9608 10	– Ballpoint pens			
9608 10 10	– – With liquid ink (rolling ball pens)	3,7	A	
	– – Other			
9608 10 30	– – – With body or cap of precious metal or rolled precious metal	3,7	A	
	– – – Other			
9608 10 91	– – – – With replaceable refill	3,7	A	
9608 10 99	– – – – Other	3,7	A	
9608 20 00	– Felt-tipped and other porous-tipped pens and markers	3,7	A	
	– Fountain pens, stylograph pens and other pens			
9608 31 00	– – Indian ink drawing pens	3,7	A	
9608 39	– – Other			
9608 39 10	– – – With body or cap of precious metal or rolled precious metal	3,7	A	
9608 39 90	– – – Other	3,7	A	
9608 40 00	– Propelling or sliding pencils	3,7	A	
9608 50 00	– Sets of articles from two or more of the foregoing subheadings	3,7	A	
9608 60	– Refills for ballpoint pens, comprising the ball point and ink-reservoir			
9608 60 10	– – With liquid ink (for rolling-ball pens)	2,7	A	
9608 60 90	– – Other	2,7	A	
	– Other			
9608 91 00	– – Pen nibs and nib points	2,7	A	
9608 99	– – Other			

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CN 2007	Description	Base rate	Category	Comments
9608 99 20	– – – Of metal	2,7	A	
9608 99 80	– – – Other	2,7	A	
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks			
9609 10	– Pencils and crayons, with leads encased in a rigid sheath			
9609 10 10	– – With 'leads' of graphite	2,7	A	
9609 10 90	– – Other	2,7	A	
9609 20 00	– Pencil leads, black or coloured	2,7	A	
9609 90	– Other			
9609 90 10	– – Pastels and drawing charcoals	2,7	A	
9609 90 90	– – Other	1,7	A	
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	2,7	A	
9611 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	2,7	A	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes			
9612 10	– Ribbons			
9612 10 10	– – Of plastics	2,7	A	
9612 10 20	– – Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or metal cartridges of a kind used in automatic typewriters, automatic data-processing equipment and other machines	Free	A	
9612 10 80	– – Other	2,7	A	
9612 20 00	– Ink-pads	2,7	A	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks			
9613 10 00	– Pocket lighters, gas fuelled, non-refillable	2,7	A	
9613 20	– Pocket lighters, gas fuelled, refillable			
9613 20 10	– – With electrical ignition system	2,7	A	

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CN 2007	Description	Base rate	Category	Comments
9613 20 90	– – With other ignition system	2,7	A	
9613 80 00	– Other lighters	2,7	A	
9613 90 00	– Parts	2,7	A	
9614 00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof			
9614 00 10	– Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	A	
9614 00 90	– Other	2,7	A	
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof			
	– Combs, hair-slides and the like			
9615 11 00	– – Of hard rubber or plastics	2,7	A	
9615 19 00	– – Other	2,7	A	
9615 90 00	– Other	2,7	A	
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations			
9616 10	– Scent sprays and similar toilet sprays, and mounts and heads therefor			
9616 10 10	– – Toilet sprays	2,7	A	
9616 10 90	– – Mounts and heads	2,7	A	
9616 20 00	– Powder-puffs and pads for the application of cosmetics or toilet preparations	2,7	A	
9617 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners			
	– Vacuum flasks and other vacuum vessels, complete with cases, having a capacity			
9617 00 11	– – Not exceeding 0,75 litre	6,7	A	
9617 00 19	– – Exceeding 0,75 litre	6,7	A	
9617 00 90	– Parts (other than glass inners)	6,7	A	
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	1,7	A	
XXI	SECTION XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES			

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CN 2007	Description	Base rate	Category	Comments
97	CHAPTER 97 - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES			
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques			
9701 10 00	– Paintings, drawings and pastels	Free	A	
9701 90 00	– Other	Free	A	
9702 00 00	Original engravings, prints and lithographs	Free	A	
9703 00 00	Original sculptures and statuary, in any material	Free	A	
9704 00 00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	Free	A	
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	A	
9706 00 00	Antiques of an age exceeding 100 years	Free	A	

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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	
0101.10.90	– – Other	10	A	10	10	10	10	10	
0101.90.00	– Other	10	A	10	10	10	10	10	
01.02	LIVE BOVINE ANIMALS								
0102.10.00	– Pure-bred breeding animals	0	A	0	0	0	0	0	
0102.90.00	– Other	10	A	10	10	10	10	10	
01.03	LIVE SWINE ANIMALS								
0103.10.00	– Pure-bred breeding animals	0	A	0	0	0	0	0	
0103.9	– Other:								
0103.91.00	– – Weighing less than 50 kg	10	A	10	10	10	10	10	
0103.92.00	– – Weighing 50 kg or more	10	A	10	10	10	10	10	
01.04	LIVE SHEEP AND GOATS								
0104.10	– Sheep:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0104.10.10	– – Pure-bred breeding animals	0	A	0	0	0	0	0	
0104.10.90	– – Other	10	A	10	10	10	10	10	
0104.20	– Goats:								
0104.20.10	– – Pure-bred breeding animals	0	A	0	0	0	0	0	
0104.20.90	– – Other	10	A	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 *Gallus domesticus*	0	A	0	0	0	0	0	
0105.12.00	– – Turkeys (gallopavus)	0	A	0	0	0	0	0	
0105.19.00	– – Other	10	A	10	10	10	10	10	
0105.9	– Other:								
0105.94.00	– – Fowls of the species *Gallus domesticus*	10	A	10	10	10	10	10	
0105.99.00	– – Other	10	A	10	10	10	10	10	
01.06	OTHER LIVE ANIMALS								
0106.1	– Mammals:								
0106.11.00	– – Primates	10	A	10	10	10	10	10	

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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	
02.02	MEAT OF BOVINE ANIMALS, FROZEN								
0202.10.00	– In carcasses or half-carcasses	—	F	15	30	15	15	30	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0204.21.00	– – In carcasses or half-carcasses	15	E	15	15	15	15	15	
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	

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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 *Gallus domesticus*:								
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0207.13	– – Cuts and offal, fresh or chilled:								
0207.13.10	– – – In paste form, mechanically boned	—	F	35	5	5	5	5	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0207.2	– Of turkeys:								
0207.24.00	– – Not cut in pieces, fresh or chilled	—	F	40	35	15	35	35	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0301.9	– Other live fish:								
0301.91	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*):								
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 (*Anguilla* 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	
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 (*Thunnus thynnus*)	0	A	0	0	0	0	0	
0301.95.00	– – Southern bluefin tunas (*Thunnus maccoyii*)	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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0301.99.91	– – – – Tuna (of the genus *Thunnus*, excluding *Thunnus thynnus* and *Thunnus maccoyii*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), sardines (*Sardina pilchardus, Sardinops* spp.) and mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	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								
0302.1	– Salmonidae, excluding livers and roes:								
0302.11.00	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	E	15	15	15	15	15	
0302.12.00	– – Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho)*	10	E	10	10	10	10	10	
0302.19.00	– – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0302.2	– Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:								
0302.21.00	– – Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	E	10	10	10	10	10	
0302.22.00	– – Plaice (*Pleuronectes platessa*)	10	E	10	10	10	10	10	
0302.23.00	– – Sole (*Solea* 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 *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:								
0302.31.00	– – Albacore or longfinned tunas (*Thunnus alalunga*)	0	A	0	0	0	0	0	
0302.32.00	– – Yellowfin tunas (*Thunnus albacares*)	0	A	0	0	0	0	0	
0302.33.00	– – Skipjack or stripe-bellied bonito	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0302.34.00	– – Bigeye tunas (*Thunnus obesus*)	0	A	0	0	0	0	0	
0302.35.00	– – Bluefin tunas (*Thunnus thynnus*)	0	A	0	0	0	0	0	
0302.36.00	– – Southern bluefin tunas (*Thunnus maccoyii*)	0	A	0	0	0	0	0	
0302.39.00	– – Other	0	A	0	0	0	0	0	
0302.40.00	– Herrings *(Clupea harengus, Clupea pallasii*), excluding livers and roes	10	E	10	10	10	10	10	
0302.50.00	– Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	10	E	10	10	10	10	10	
0302.6	– Other fish, excluding livers and roes:								
0302.61.00	– – Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)	0	A	0	0	0	0	0	
0302.62.00	– – Haddock (*Melanogrammus aeglefinus*)	10	E	10	10	10	10	10	
0302.63.00	– – Coalfish (*Pollachius virens*)	10	E	10	10	10	10	10	
0302.64.00	– – Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	10	E	10	10	10	10	10	
0302.65.00	– – Dogfish and other sharks	10	E	10	10	10	10	10	
0302.66.00	– – Eels (*Anguilla* spp.)	10	E	10	10	10	10	10	
0302.67.00	– – Swordfish (*Xiphias gladius*)	15	E	15	15	15	15	15	
0302.68.00	– – Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0302.69	– – Other:								
0302.69.20	– – – Snappers (*Lutjanus* spp.)	15	E	15	15	15	15	15	
0302.69.30	– – – Dolphin fish (*Coryphaena hippurus*)	15	E	15	15	15	15	15	
0302.69.40	– – – Groupers (*Epinephelus* spp., *Paralabrax* spp.)	15	E	15	15	15	15	15	
0302.69.50	– – – Croakers (*Sciaena* spp.)	15	E	15	15	15	15	15	
0302.69.60	– – – Spearfishes (*Makaria* spp., *Tetrapturus* spp.)	15	E	15	15	15	15	15	
0302.69.70	– – – Tilapias (*Tilapia* spp.)	15	E	15	15	15	15	15	
0302.69.80	– – – Dusky sea-perch (*Epinephelus guaza*)	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	
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304								
0303.1	– Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes:								
0303.11.00	– – Red salmon (*Oncorhynchus nerka*)	10	E	10	10	10	10	10	
0303.19.00	– – Other	10	E	10	10	10	10	10	
0303.2	– Other salmonidae, excluding livers and roes:								
0303.21.00	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0303.22.00	– – Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho Hucho*)	10	E	10	10	10	10	10	
0303.29.00	– – Other	10	E	10	10	10	10	10	
0303.3	– Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:								
0303.31.00	– – Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	E	10	10	10	10	10	
0303.32.00	– – Plaice (*Pleuronectes platessa*)	10	E	10	10	10	10	10	
0303.33.00	– – Sole (*Solea* 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 *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:								
0303.41.00	– – Albacore or longfinned tunas (*Thunnus alalunga*)	0	A	0	0	0	0	0	
0303.42.00	– – Yellowfin tunas (*Thunnus albacares*)	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 (*Thunnus obesus*)	0	A	0	0	0	0	0	
0303.45.00	– – Bluefin tunas (*Thunnus thynnus*)	0	A	0	0	0	0	0	
0303.46.00	– – Southern bluefin tunas (*Thunnus maccoyii*)	0	A	0	0	0	0	0	
0303.49.00	– – Other	0	A	0	0	0	0	0	
0303.5	– Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:								

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0303.51.00	– – Herring (*Clupea harengus, Clupea pallasii*)	10	E	10	10	10	10	10	
0303.52.00	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	E	10	10	10	10	10	
0303.6	– Swordfish (*Xiphias gladius*), Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.), excluding livers and roes:								
0303.61.00	– – Swordfish (*Xiphias gladius*)	10	E	10	10	10	10	10	
0303.62.00	– – Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	10	E	10	10	10	10	10	
0303.7	– Other fish, excluding livers and roes:								
0303.71.00	– – Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.) and sprats (*Sprattus sprattus*)	0	A	0	0	0	0	0	
0303.72.00	– – Haddock (*Melanogrammus aeglefinus*)	10	E	10	10	10	10	10	
0303.73.00	– – Coalfish (*Pollachius virens*)	10	E	10	10	10	10	10	
0303.74.00	– – Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	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 (*Anguilla* spp.)	10	E	10	10	10	10	10	
0303.77.00	– – Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	15	E	15	15	15	15	15	
0303.78.00	– – Hake *(Merluccius* spp., *Urophycis* 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	

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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 (*Xiphias gladius*)	15	G	15	15	15	15	15	
0304.12.00	– – Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	
0304.19.00	– – Other	15	G	15	15	15	15	15	
0304.2	– Frozen fillets:								
0304.21.00	– – Swordfish (*Xiphias gladius*)	15	G	15	15	15	15	15	
0304.22.00	– – Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	
0304.29	– – Other:								
0304.29.10	– – – Snappers (*Lutjanus* spp.)	15	G	15	15	15	15	15	
0304.29.20	– – – Dolphin fish (*Coryphaena hippurus*)	15	E	15	15	15	15	15	
0304.29.30	– – – Groupers (*Epinephelus* spp., *Paralabrax* spp.)	15	G	15	15	15	15	15	
0304.29.40	– – – Croakers (*Sciaena* spp.)	15	G	15	15	15	15	15	
0304.29.50	– – – Spearfishes (*Makaria* spp., *Tetrapturus* spp.)	15	G	15	15	15	15	15	
0304.29.60	– – – Tilapias (*Tilapia* spp.)	15	G	15	15	15	15	15	
0304.29.70	– – – Dusky sea-perch (*Epinephelus guaza*)	15	G	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0304.29.90	– – – Other	15	G	15	15	15	15	15	
0304.9	– Other:								
0304.91.00	– – Swordfish (*Xiphias gladius*)	15	G	15	15	15	15	15	
0304.92.00	– – Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	
0304.99.00	– – Other	15	G	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	
0305.20.00	– Fish livers and roes, dried, smoked, salted or in brine	10	E	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	
0305.4	– Smoked fish, including fillets:								
0305.41.00	– – Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho)*	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0305.42.00	– – Herrings (*Clupea harengus, Clupea pallasii*)	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 (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	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 (*Clupea harengus, Clupea pallasii*)	15	E	15	15	15	15	15	
0305.62.00	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15	E	15	15	15	15	15	
0305.63.00	– – Anchovies (*Engraulis* spp.)	15	E	15	15	15	15	15	
0305.69.00	– – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
0306.1	– Frozen:								
0306.11	– – Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* 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 (*Homarus* spp.)	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 *Macrura*)	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	
0306.2	– Not frozen:								
0306.21.00	– – Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	10	E	10	10	10	10	10	
0306.22.00	– – Lobsters (*Homarus* 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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
0307.10.00	– Oysters	10	E	10	10	10	10	10	
0307.2	– Scallops, queen scallops and other molluscs of the genera *Pecten, Chlamys* or *Placopecten:*								
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 (*Mytilus* spp., *Perna* spp.):								
0307.31.00	– – Live, fresh or chilled	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0307.39.00	– – Other	10	E	10	10	10	10	10	
0307.4	– Cuttle fish (*Sepia officinalis, Rossia macrosoma)* and bobtail squid *(Sepiola* spp.); squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* 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 (*Octopus* spp.):								
0307.51.00	– – Live, fresh or chilled	10	E	10	10	10	10	10	
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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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
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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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

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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	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	40	
0402.91.90	– – – Other	—	F	65	20	15	20	15	
0402.99	– – Other:								
0402.99.10	– – – Condensed milk	155	C	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	15	

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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 1 to Annex I

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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 1 to Annex I
0406.30.00	– Processed cheese, not grated or powdered	—	Q	65	40	15	35	40	See paragraph 6 of Appendix 1 to Annex I

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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 *Penicillium roqueforti*	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								

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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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
05.04	GUTS, BLADDERS AND STOMACHS OF ANIMALS, OTHER THAN FISH, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED								
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	

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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								
0511.10.00	– Bovine semen	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
0602.20.90	– – Other	0	A	0	0	0	0	0	
0602.30.00	– Rhododendrons and azaleas, grafted or not	0	A	0	0	0	0	0	
0602.40.00	– Roses, grafted or not	0	A	0	0	0	0	0	
0602.90	– Other:								
0602.90.10	– – Young vegetable or tobacco plants	10	E	10	10	10	10	10	
0602.90.90	– – Other	0	A	0	0	0	0	0	
06.03	CUT FLOWERS AND FLOWER BUDS, 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	
0603.12.00	– – Carnations	15	A	15	15	15	15	15	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
0704.90.00	– Other	30	E	15	15	15	15	15	
07.05	LETTUCE (*LACTUCA SATIVA*) AND CHICORY (*CICHORIUM* 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 (*Cichorium intybus* var. *foliosum*)	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 (*Pisum sativum*)	15	E	15	15	15	15	15	
0708.20.00	– Beans (*Vigna* spp., *Phaseolus* spp.)	15	E	15	15	15	15	15	
0708.90.00	– Other	15	E	15	15	15	15	15	
07.09	OTHER VEGETABLES, FRESH OR CHILLED								
0709.20.00	– Asparagus	15	E	15	15	15	15	15	
0709.30.00	– Aubergines (egg-plants)	15	E	15	15	15	15	15	
0709.40.00	– Celery other than celeriac	15	E	15	15	15	15	15	
0709.5	– Mushrooms and truffles:								
0709.51.00	– – Mushrooms of the genus *Agaricus*	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0709.59.00	– – Other	15	E	5	5	5	5	5	
0709.60	– Fruits of the genus *Capsicum* or of the genus *Pimenta:*								
0709.60.10	– – Sweet peppers	15	E1	15	15	15	15	15	
0709.60.20	– – Chillies (*Capsicum frutescens* L.)	15	E	15	15	15	15	15	
0709.60.90	– – Other	15	E	15	15	15	15	15	
0709.70.00	– Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15	15	15	15	15	
0709.90	– Other:								
0709.90.10	– – Sweet corn	15	E	15	15	15	15	15	
0709.90.20	– – Chayotes	15	E	15	15	15	15	15	
0709.90.30	– – Ayotes	15	E	15	15	15	15	15	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0710.2	– Leguminous vegetables, shelled or unshelled:								
0710.21.00	– – Peas (*Pisum sativum*)	15	E	15	15	15	15	15	
0710.22.00	– – Beans (*Vigna* spp., *Phaseolus* 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								
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 *Agaricus*	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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
07.12	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 (*Auricularia* spp.), jelly fungi (*Tremella* spp.) and other mushrooms; truffles:								
0712.31.00	– – Mushrooms of the genus *Agaricus*	5	E	5	5	5	5	5	
0712.32.00	– – Wood ears (*Auricularia* spp.)	5	E	5	5	5	5	5	
0712.33.00	– – Jelly fungi (*Tremella* 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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
07.13	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT								
0713.10.10	– Peas (*Pisum sativum*) 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 (*Vigna* spp., *Phaseolus* spp.)								
0713.31	– – Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek:								
0713.31.10	– – – Of the species *Vigna mungo* (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 (*Phaseolus* or *Vigna angularis*)	—	F	30	30	30	30	30	
0713.33	– – Common beans (*Phaseolus vulgaris*):								
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 (*Phaseolus vulgaris*), 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 (*Phaseolus coccinius*)	—	F	15	15	15	15	15	
0713.39.20	– – – Lima beans (*Phaseolus lunatus*)	—	F	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 (*Vicia faba* var. *major*) horse beans (*Vicia faba* var. *equina*), and field beans (*Vicia faba* var. *minor*)	15	E	15	15	15	15	15	
0713.90	– Other:								
0713.90.10	– – Pigeon peas (*Cajanus cajan*)	15	E	15	15	15	15	15	
0713.90.90	– – Other	15	E	15	15	15	15	15	
07.14	CASSAVA (MANIOC) ROOTS, ARROWROOT OR SALEP, JERUSALEM ARTICHOKES, 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 (*Colocasia esculenta*)	15	A	15	15	15	15	15	
0714.90.20	– – White yams (*Dioscorea alata*)	15	A	15	15	15	15	15	
0714.90.30	– – Yautia (*Xanthosoma saggittifolium*)	15	A	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0714.90.40	– – Cush-cush yams (*Dioscorea trifida*)	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 SHELLED 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	
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 SHELLED 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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0802.2	– Hazelnuts or filberts (*Corylus* 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 (*Castanea* spp.)	15	E	15	15	15	15	15	
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 (*Musa balbisiaca acuminata, Musa paradisiaca* or *Musa fapientum*):								
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 (*Musa acuminata* var. *Plantain*)	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
0804.50.20	– – Guavas and mangosteens	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 (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)	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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 *Vaccinium*	15	E	15	15	15	15	15	
0810.50.00	– Kiwi fruit	15	E	15	15	15	15	15	
0810.60.00	– Durians	15	E	15	15	15	15	15	
0810.90	– Other:								
0810.90.10	– – Soursops (*Annona muricata*)	15	E	15	15	15	15	15	
0810.90.20	– – Sweetsops (*Annona squamosa*)	15	E	15	15	15	15	15	
0810.90.30	– – Passion fruit (*Passiflora edulis* var. *flavicarpa*)	15	E	15	15	15	15	15	
0810.90.40	– – Granadillas (*Passiflora edulis* var. *sims*)	15	E	15	15	15	15	15	
0810.90.5	– – Pitahayas:								
0810.90.51	– – – Red, unshelled	15	E	15	15	15	15	15	
0810.90.52	– – – Yellow, unshelled	15	E	15	15	15	15	15	
0810.90.53	– – – Other, unshelled	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0810.90.54	– – – Shelled	15	E	15	15	15	15	15	
0810.90.60	– – Currants, including cassis	15	E	15	15	15	15	15	
0810.90.90	– – Other	15	E	15	15	15	15	15	
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	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0812.90.90	– – Other	15	E	15	15	15	15	15	
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 WATER-MELONS, 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:								

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
09.04	PEPPER OF THE GENUS *PIPER*; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS *CAPSICUM* OR OF THE GENUS *PIMENTA*								
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 *Capsicum* or of the genus *Pimenta*, 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 (*Cinnamomum zeylanicum Blume*)	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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
1005.90	– Other:								
1005.90.10	– – Popcorn (*Zea mays everta*)	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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
10.08	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS								
1008.10.00	– Buckwheat	15	E	15	15	15	15	15	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1102.90.20	– – Oat flour	10	E1	10	10	10	10	10	
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
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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):								

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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	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	
1104.29.90	– – – Other	10	C	10	10	10	10	10	
1104.30.00	– Germ of cereals, whole, rolled, flaked or ground	10	E	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	
1105.20	– Flakes, granules and pellets:								
1105.20.10	– – Flakes and granules	0	A	0	0	0	0	0	
1105.20.20	– – Pellets	10	E	10	10	10	10	10	

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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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
1205.10	– Low erucic acid rape or colza seeds:								
1205.10.10	– – For sowing	0	A	0	0	0	0	0	
1205.10.90	– – Other	0	A	0	0	0	0	0	
1205.90	– Other:								
1205.90.10	– – For sowing	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1205.90.90	– – Other	0	A	0	0	0	0	0	
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	A	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	
1207.20.90	– – Other	0	A	0	0	0	0	0	
1207.40	– Sesame seeds:								
1207.40.10	– – In shell	0	A	0	0	0	0	0	
1207.40.20	– – Shelled	0	A	0	0	0	0	0	
1207.50.00	– Mustard seeds	0	A	0	0	0	0	0	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 (*Trifolium* spp.)	0	A	0	0	0	0	0	
1209.23.00	– – Of fescue	0	A	0	0	0	0	0	
1209.24.00	– – Of Kentucky blue grass (*Poa pratensis* L.)	0	A	0	0	0	0	0	
1209.25.00	– – Of rye grass (*Lolium multiflorum* Lam., *Lolium perenne* L.)	0	A	0	0	0	0	0	
1209.29	– – Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1209.29.10	– – – Beet seeds, other than sugar beet seed	0	A	0	0	0	0	0	
1209.29.20	– – – Timothy grass (*Phleum pratensis*) 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								
1210.10.00	– Hop cones, neither ground nor powdered nor in the form of pellets	0	A	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	
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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1211.20.00	– Ginseng roots	0	A	0	0	0	0	0	
1211.30.00	– Coca leaves	0	A	0	0	0	0	0	
1211.40.00	– Poppy straw	0	A	0	0	0	0	0	
1211.90	– Other:								
1211.90.10	– – Raicilla or ipecacuana	0	A	0	0	0	0	0	
1211.90.20	– – Liquorice roots	0	A	0	0	0	0	0	
1211.90.90	– – Other	0	A	0	0	0	0	0	
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 *CICHORIUM INTYBUS SATIVUM*) 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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1517.10.00	– Margarine, excluding liquid margarine	—	F	15	15	15	15	15	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
16.02	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD								
1602.10	– Homogenized preparations:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1602.10.10	– – Of meat or meat offal of bovine animals	—	F	15	40	15	15	15	
1602.10.20	– – Of meat or meat offal of poultry of heading 01.05	—	F	150	40	15	15	15	
1602.10.30	– – Of meat or meat offal of swine	—	F	15	40	15	15	15	
1602.10.80	– – Other	—	F	15	40	15	15	15	
1602.10.90	– – Mixtures	—	F	15	40	15	15	15	
1602.20.00	– Of liver of any animal	—	F	15	40	15	15	15	
1602.3	– Of poultry of heading 01.05:								
1602.31.00	– Of turkeys (gallopavus)	—	F	40	40	15	15	15	
1602.32	– – Of fowls of the species *Gallus domesticus*:								
1602.32.10	– – – Legs and thighs, whether or not joined	—	F	40	164	15	164	40	
1602.32.90	– – – Other	—	F	40	164	15	15	15	
1602.39.00	– – Other	—	F	40	40	15	15	15	
1602.4	– Of swine:								
1602.41.00	– – Hams and cuts thereof	40	Q	35	40	15	15	15	See paragraph 7 of Appendix 1 to Annex I
1602.42.00	– – Shoulders and cuts thereof	70	Q	35	40	15	15	15	See paragraph 7 of Appendix 1 to Annex I
1602.49	– – Other, including mixtures:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 1 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	
1604.14	– – Tunas, skipjack and bonito (*Sarda* spp.):								
1604.14.10	– – – Cooked loins of tuna, frozen	15	E	15	15	15	15	15	
1604.14.90	– – – Other	15	E	15	15	15	15	15	
1604.15.00	– – Mackerel	15	E	15	15	15	15	15	
1604.16.00	– – Anchovies	15	E	15	15	15	15	15	
1604.19.00	– – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1604.20.00	– Other prepared or preserved fish	15	E	15	15	15	15	15	
1604.30.00	– Caviar and caviar substitutes	15	E	15	15	15	15	15	
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED								
1605.10.00	– Crabs, excluding macrura	15	E	15	15	15	15	15	
1605.20.00	– Shrimps, prawns and other decapoda natantia	15	E	15	15	15	15	15	
1605.30.00	– Lobster	15	E	15	15	15	15	15	
1605.40	– Other crustaceans:								
1605.40.10	– – Lobsters	15	E	15	15	15	15	15	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
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	
1702.19.00	– – Other	0	A	0	0	0	0	0	
1702.20.00	– Maple sugar and maple syrup	—	F	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	
1702.30.12	– – – Glucose syrup	0	A	0	0	0	0	0	
1702.30.20	– – Containing in the dry state less than 20 % fructose by weight	—	F	10	40	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	40	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1702.50.00	– Chemically pure fructose	—	F	0	40	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	40	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED								
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1806.3	– Other, in blocks, slabs or bars:								
1806.31.00	– – Filled	15	H	15	15	15	15	15	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1902.19.00	– – Other	—	F	15	15	15	15	15	
1902.20.00	– Stuffed pasta, whether or not cooked or otherwise prepared	15	A	15	15	15	15	15	
1902.30.00	– Other pasta	15	H	15	15	15	15	15	
1902.40.00	– Couscous	15	E	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	
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	
1904.10.90	– – Other	—	F	15	15	15	15	15	

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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 "knäckebrot"	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	

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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	
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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 *Agaricus*	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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2005.40.00	– Peas (*Pisum sativum*)	15	E	15	15	15	15	15	
2005.5	– Beans (*Vigna* spp., *Phaseolus* 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 (*Zea mays* var. *Saccharata*)	—	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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2009.7	– Apple juice:								
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 (*Passiflora* spp.) juice	—	F	15	15	15	15	15	
2009.80.30	– – Soursop (*Annona muricata*) 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								
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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	

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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	
2103.20.00	– Tomato ketchup and other tomato sauces	—	F	15	15	15	15	15	
2103.30	– Mustard flour and prepared mustard:								
2103.30.10	– – Mustard flour	5	C	5	5	5	5	5	
2103.30.20	– – Prepared mustard	—	F	15	15	15	15	15	
2103.90.00	– Other	—	F	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	
2104.20.00	– Homogenized composite food preparations	—	F	15	15	15	15	15	
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	—	F	65	15	15	35	40	
21.06	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE								

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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	

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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								
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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 SPIRITUOUS BEVERAGES								
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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2401.10.10	– – Virginia	5	E	5	5	5	5	5	
2401.10.20	– – Burley	5	E	5	5	5	5	5	
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, CHEROOTS, 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	

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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	
2501.00.90	– Other	81	E	15	15	15	15	15	
2502.00.00	UNROASTED IRON PYRITES	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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								
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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2516.90.00	– Other monumental or building stone	15	C	5	5	5	5	5	
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	– Tarred 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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2517.41.00	– – Of marble	5	E	5	5	5	5	5	
2517.49.00	– – Other	5	E	5	5	5	5	5	
25.18	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMOITE 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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
25.20	GYPSUM; 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	
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:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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_3BO_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	
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	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
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	
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES (PYRITES ASHES)								
2601.1	– Iron ores and concentrates, other than roasted iron pyrites (pyrites ashes):								
2601.11.00	– – Non-agglomerated	0	A	0	0	0	0	0	
2601.12.00	– – Agglomerated	0	A	0	0	0	0	0	
2601.20.00	– Roasted iron pyrites (pyrites ashes)	0	A	0	0	0	0	0	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2603.00.00	COPPER ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2604.00.00	NICKEL ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2605.00.00	COBALT ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2607.00.00	LEAD ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2608.00.00	ZINC ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2609.00.00	TIN ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A	0	0	0	0	0	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES								
2612.10.00	– Uranium ores and concentrates	0	A	0	0	0	0	0	
2612.20.00	– Thorium ores and concentrates	0	A	0	0	0	0	0	
26.13	MOLYBDENUM ORES AND CONCENTRATES								
2613.10.00	– Roasted	0	A	0	0	0	0	0	
2613.90.00	– Other	0	A	0	0	0	0	0	
2614.00.00	TITANIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
26.15	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES								
2615.10.00	– Zirconium ores and concentrates	0	A	0	0	0	0	0	
2615.90.00	– Other	0	A	0	0	0	0	0	
26.16	PRECIOUS METAL ORES AND CONCENTRATES								
2616.10.00	– Silver ores and concentrates	5	C	5	5	5	5	5	
2616.90	– Other:								
2616.90.10	– – Of gold	5	C	5	5	5	5	5	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2616.90.90	– – Other	5	C	5	5	5	5	5	
26.17	OTHER ORES AND CONCENTRATES								
2617.10.00	– Antimony ores and concentrates	0	A	0	0	0	0	0	
2617.90.00	– Other	0	A	0	0	0	0	0	
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	
26.20	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS								
2620.1	– Containing mainly zinc:								
2620.11.00	– – Hard zinc spelter	0	A	0	0	0	0	0	
2620.19.00	– – Other	0	A	0	0	0	0	0	
2620.2	– Containing mainly lead:								
2620.21.00	– – Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	0	0	0	0	0	
2620.29.00	– – Other	0	A	0	0	0	0	0	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2620.30.00	– Containing mainly copper	0	A	0	0	0	0	0	
2620.40.00	– Containing mainly aluminium	0	A	0	0	0	0	0	
2620.60.00	– Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	0	0	0	0	0	
2620.9	– Other:								
2620.91.00	– – Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	0	0	0	0	0	
2620.99.00	– – Other	0	A	0	0	0	0	0	
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE								
2621.10.00	– Ash and residues from the incineration of municipal waste	0	A	0	0	0	0	0	
2621.90.00	– Other	0	A	0	0	0	0	0	
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL								
2701.1	– Coal, whether or not pulverised, but not agglomerated:								
2701.11.00	– – Anthracite	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2701.12.00	– – Bituminous coal	10	E	5	5	10	5	5	
2701.19.00	– – Other coal	5	E	5	5	5	5	5	
2701.20.00	– Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	5	5	5	5	5	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET								
2702.10.00	– Lignites, whether or not pulverised, but not agglomerated	5	E	5	5	5	5	5	
2702.20.00	– Agglomerated lignites	5	E	5	5	5	5	5	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A	0	0	0	0	0	
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON								
2704.00.10	– Coke of coal	0	A	0	0	0	0	0	
2704.00.90	– Other	0	A	0	0	0	0	0	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	15	E	5	5	5	5	5	
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS								
2707.10.00	– Benzol (benzene)	10	E	10	10	10	10	10	
2707.20.00	– Toluol (toluene)	10	E	10	10	10	10	10	
2707.30.00	– Xylol (xylenes)	10	E	10	10	10	10	10	
2707.40.00	– Naphthalene	10	E	10	10	10	10	10	
2707.50.00	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	10	10	10	10	10	
2707.9	– Other:								
2707.91.00	– – Creosote oils	10	E	10	10	10	10	10	
2707.99	– – Other:								
2707.99.10	– – – Phenols	10	E	10	10	10	10	10	
2707.99.90	– – – Other	10	E	0	10	10	5	10	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2708.10.00	– Pitch	10	E	10	10	10	10	10	
2708.20.00	– Pitch coke	10	E	10	10	10	10	10	
27.09	CRUDE PETROLEUM OILS AND CRUDE OILS OBTAINED FROM BITUMINOUS MINERALS								
2709.00.10	– Crude petroleum	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2709.00.90	– Other	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE OILS; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS								
2710.1	– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.11	– – Light oils and preparations:								
2710.11.10	– – – Petroleum ether	0	A	0	0	0	0	0	
2710.11.20	– – – Aviation gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.11.30	– – – Other gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.11.40	– – – White spirit	5	E	5	5	5	5	5	
2710.11.5	– – – Other oils for industrial use:								
2710.11.51	– – – – Naphtha	15	E	15	10	0	15	5	
2710.11.59	– – – – Other	15	E	15	10	0	15	5	
2710.11.90	– – – Other	15	E	15	10	0	15	5	
2710.19	– – Other:								
2710.19.1	– – – Medium oils and preparations:								
2710.19.11	– – – – Kerosene-type jet fuel ("Avjet turbo fuel")	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.19.12	– – – – Other kerosenes	0	A	0	0	0	0	0	
2710.19.13	– – – – Other oils for industrial use	0	A	0	0	0	0	0	
2710.19.19	– – – – Other	15	E	10	5	0	15	10	
2710.19.2	– – – Heavy oils and preparations:								
2710.19.21	– – – – Diesel oil (gas oil)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.22	– – – – Fuel oil No. 6 (Bunker C)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.23	– – – – Other fuel oils	0	A	0	0	0	0	0	
2710.19.24	– – – – Paraffinic or naphthenic base oils, refined	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.19.29	– – – – Other	15	E	10	5	0	15	10	
2710.19.9	– – – Other preparations, not specified or included elsewhere:								
2710.19.91	– – – – Lubricating oils and greases	15	C	5	1	10	15	10	
2710.19.92	– – – – Liquids for hydraulic systems	5	E	5	5	5	5	5	
2710.19.93	– – – – Oils for use in agriculture, of a kind used for pest and disease control	15	C	15	10	10	0	5	
2710.19.99	– – – – Other	10	E	10	10	10	10	10	
2710.9	– Waste oils:								
2710.91.00	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	E	15	15	15	15	15	
2710.99.00	– – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS								
2711.1	– Liquefied:								
2711.11.00	– – Natural gas	0	A	0	0	0	0	0	
2711.12.00	– – Propane	0	A	0	0	0	0	0	
2711.13.00	– – Butanes	0	A	0	0	0	0	0	
2711.14.00	– – Ethylene, propylene, butylene and butadiene	0	A	0	0	0	0	0	
2711.19.00	– – Other	0	A	0	0	0	0	0	
2711.2	– In gaseous state:								
2711.21.00	– – Natural gas	0	A	0	0	0	0	0	
2711.29.00	– – Other	0	A	0	0	0	0	0	
27.12	PETROLEUM JELLY;PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED								
2712.10.00	– Petroleum jelly	0	A	0	0	0	0	0	
2712.20.00	– Paraffin wax containing less than 0,75 % oil by weight	0	A	0	0	0	0	0	
2712.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS								
2713.1	– Petroleum coke:								
2713.11.00	– – Not calcined	0	A	0	0	0	0	0	
2713.12.00	– – Calcined	5	E	5	5	5	5	5	
2713.20.00	– Petroleum bitumen	0	A	0	0	0	0	0	
2713.90.00	– Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	5	5	5	5	5	
27.14	NATURAL BITUMENS AND ASPHALTS; BITUMINOUS OR OIL SHALES AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS								
2714.10.00	– Bitumionus or oil shales and tar sands	5	E	5	5	5	5	5	
2714.90.00	– Other	0	A	0	0	0	0	0	
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	10	E	0	1	10	5	5	
2716.00.00	ELECTRICAL ENERGY	0	A	0	0	0	0	0	
	I. CHEMICAL ELEMENTS								
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE								
2801.10.00	– Chlorine	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2801.20.00	– Iodine	0	A	0	0	0	0	0	
2801.30.00	– Fluorine; bromine	0	A	0	0	0	0	0	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A	0	0	0	0	0	
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A	0	0	0	0	0	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METAL ELEMENTS								
2804.10.00	– Hydrogen	10	E	10	10	10	10	10	
2804.2	– Rare gases:								
2804.21.00	– – Argon	0	A	0	0	0	0	0	
2804.29.00	– – Other	0	A	0	0	0	0	0	
2804.30.00	– Nitrogen	0	A	0	0	0	0	0	
2804.40.00	– Oxygen	10	E	10	10	10	10	10	
2804.50.00	– Boron; tellurium	0	A	0	0	0	0	0	
2804.6	– Silicon:								
2804.61.00	– Containing no less than 99,99 % silicon by weight	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2804.69.00	– – Other	0	A	0	0	0	0	0	
2804.70.00	– Phosphorus	0	A	0	0	0	0	0	
2804.80.00	– Arsenic	0	A	0	0	0	0	0	
2804.90.00	– Selenium	0	A	0	0	0	0	0	
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY								
2805.1	– Alkali or alkaline-earth metals:								
2805.11.00	– – Sodium	0	A	0	0	0	0	0	
2805.12.00	– – Calcium	0	A	0	0	0	0	0	
2805.19.00	– – Other	0	A	0	0	0	0	0	
2805.30.00	– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A	0	0	0	0	0	
2805.40.00	– Mercury	0	A	0	0	0	0	0	
	II. INORGANIC ACIDS AND COMPOUNDS OF NON-METALS								
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID								
2806.10.00	– Hydrogen chloride (hydrochloric acid)	0	A	0	0	0	0	0	
2806.20.00	– Chlorosulphuric acid	0	A	0	0	0	0	0	
28.07	SULPHURIC ACID; OLEUM								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2807.00.10	– Reagent grade sulphuric acid	0	A	0	0	0	0	0	
2807.00.90	– Other	10	E	10	10	10	10	10	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A	0	0	0	0	0	
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED								
2809.10.00	– Diphosphorus pentoxide	0	A	0	0	0	0	0	
2809.20.00	– Phosphoric acid and polyphosphoric acids	0	A	0	0	0	0	0	
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0	A	0	0	0	0	0	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS								
2811.1	– Other inorganic acids:								
2811.11.00	– – Hydrogen fluoride (hydrofluoric acid)	0	A	0	0	0	0	0	
2811.19.00	– – Other	0	A	0	0	0	0	0	
2811.2	– Other inorganic oxygen compounds of non-metals:								
2811.21.00	– – Carbon dioxide	0	A	0	0	0	0	0	
2811.22.00	– – Silicon dioxide	0	A	0	0	0	0	0	
2811.29	– – Other:								
2811.29.10	– – – Sulphur dioxide	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2811.29.90	– – – Other	0	A	0	0	0	0	0	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS								
28.12	HALIDES AND HALIDE OXIDES OF NON-METAL ELEMENTS								
2812.10	– Chlorides and chloride oxides:								
2812.10.10	– – Phosphorus chloride oxide	0	A	0	0	0	0	0	
2812.10.90	– – Other	0	A	0	0	0	0	0	
2812.90.00	– Other	0	A	0	0	0	0	0	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE								
2813.10.00	– Carbon disulphide	0	A	0	0	0	0	0	
2813.90.00	– Other	0	A	0	0	0	0	0	
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS								
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION								
2814.10.00	– Anhydrous ammonia (liquefied)	0	A	0	0	0	0	0	
2814.20.00	– Ammonia in aqueous solution	0	A	0	0	0	0	0	
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM								
2815.1	– Sodium hydroxide (caustic soda):								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2815.11.00	– – Solid	0	A	0	0	0	0	0	
2815.12.00	– – In aqueous solution (soda lye or caustic soda)	0	A	0	0	0	0	0	
2815.20.00	– Potassium hydroxide (caustic potash)	0	A	0	0	0	0	0	
2815.30.00	– Peroxides of sodium or potassium	0	A	0	0	0	0	0	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR OF BARIUM								
2816.10.00	– Hydroxide and peroxide of magnesium	0	A	0	0	0	0	0	
2816.40.00	– Oxides, hydroxides and peroxides, of strontium or barium	0	A	0	0	0	0	0	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A	0	0	0	0	0	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE								
2818.10.00	– Artificial corundum, whether or not chemically defined	0	A	0	0	0	0	0	
2818.20.00	– Aluminium oxide, other than artificial corundum	0	A	0	0	0	0	0	
2818.30.00	– Aluminium hydroxide	0	A	0	0	0	0	0	
28.19	CHROMIUM OXIDES AND HYDROXIDES								
2819.10.00	– Chromium trioxide	0	A	0	0	0	0	0	
2819.90.00	– Other	0	A	0	0	0	0	0	
28.20	MANGANESE OXIDES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2820.10.00	– Manganese dioxide	0	A	0	0	0	0	0	
2820.90.00	– Other	0	A	0	0	0	0	0	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3								
2821.10.00	– Iron oxides and hydroxides	0	A	0	0	0	0	0	
2821.20.00	– Earth colours	0	A	0	0	0	0	0	
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A	0	0	0	0	0	
2823.00.00	TITANIUM OXIDES	0	A	0	0	0	0	0	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD								
2824.10.00	– Lead monoxide (litharge, massicot)	0	A	0	0	0	0	0	
2824.90	– Other:								
2824.90.10	– – Red lead and orange lead	0	A	0	0	0	0	0	
2824.90.90	– – Other	0	A	0	0	0	0	0	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES								
2825.10.00	– Hydrazine and hydroxylamine and their inorganic salts	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2825.20.00	– Lithium oxide and hydroxide	0	A	0	0	0	0	0	
2825.30.00	– Vanadium oxides and hydroxides	0	A	0	0	0	0	0	
2825.40.00	– Nickel oxides and hydroxides	0	A	0	0	0	0	0	
2825.50.00	– Copper oxides and hydroxides	0	A	0	0	0	0	0	
2825.60.00	– Germanium oxides and zirconium dioxide	0	A	0	0	0	0	0	
2825.70.00	– Molybdenum oxides and hydroxides	0	A	0	0	0	0	0	
2825.80.00	– Antimony oxides	0	A	0	0	0	0	0	
2825.90.00	– Other	0	A	0	0	0	0	0	
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS								
28.26	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS								
2826.1	– Fluorides:								
2826.12.00	– – Of aluminium	0	A	0	0	0	0	0	
2826.19	– – Other:								
2826.19.10	– – – Of ammonium or of sodium	0	A	0	0	0	0	0	
2826.19.90	– – – Other	0	A	0	0	0	0	0	
2826.30.00	– Sodium hexafluoroaluminate (synthetic cryolite)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2826.90	– Other:								
2826.90.10	– – Fluorosilicates of sodium or of potassium	0	A	0	0	0	0	0	
2826.90.90	– – Other	0	A	0	0	0	0	0	
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES								
2827.10.00	– Ammonium chloride	0	A	0	0	0	0	0	
2827.20.00	– Calcium chloride	0	A	0	0	0	0	0	
2827.3	– Other chlorides:								
2827.31.00	– – Of magnesium	0	A	0	0	0	0	0	
2827.32.00	– – Of aluminium	0	A	0	0	0	0	0	
2827.35.00	– – Of nickel	0	A	0	0	0	0	0	
2827.39	– – Other:								
2827.39.10	– – – Of iron	0	A	0	0	0	0	0	
2827.39.20	– – – Of cobalt	0	A	0	0	0	0	0	
2827.39.30	– – – Of zinc	0	A	0	0	0	0	0	
2827.39.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2827.4	– Chloride oxides and chloride hydroxides:								
2827.41.00	– – Of copper	0	A	0	0	0	0	0	
2827.49.00	– – Other	0	A	0	0	0	0	0	
2827.5	– Bromides and bromide oxides:								
2827.51.00	– – Bromides of sodium or of potassium	0	A	0	0	0	0	0	
2827.59.00	– – Other	0	A	0	0	0	0	0	
2827.60.00	– Iodides and iodide oxides	0	A	0	0	0	0	0	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES								
2828.10.00	– Commercial calcium hypochlorite and other calcium hypochlorites	5	C	5	5	5	5	5	
2828.90	– Other:								
2828.90.10	– – Sodium hypochlorite	10	E	10	10	10	10	10	
2828.90.20	– – Other hypochlorites	0	A	0	0	0	0	0	
2828.90.90	– – Other	0	A	0	0	0	0	0	
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES								
2829.1	– Chlorates:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2829.11.00	– – Of sodium	0	A	0	0	0	0	0	
2829.19.00	– – Other	0	A	0	0	0	0	0	
2829.90.00	– Other	0	A	0	0	0	0	0	
28.30	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED								
2830.10.00	– Sodium sulphides	0	A	0	0	0	0	0	
2830.90	– Other:								
2830.90.10	– – Zinc sulphide	0	A	0	0	0	0	0	
2830.90.20	– – Cadmium sulphide	0	A	0	0	0	0	0	
2830.90.90	– – Other	0	A	0	0	0	0	0	
28.31	DITHIONITES (HYDROSULPHITES) AND SULPHOXYLATES								
2831.10.00	– Of sodium	0	A	0	0	0	0	0	
2831.90.00	– Other	0	A	0	0	0	0	0	
28.32	SULPHITES; THIOSULPHATES (HYPOSULPHITES)								
2832.10.00	– Sodium sulphites	0	A	0	0	0	0	0	
2832.20.00	– Other sulphites	0	A	0	0	0	0	0	
2832.30.00	– Thiosulphates	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)								
2833.1	– Sodium sulphates:								
2833.11.00	– – Disodium sulphate	0	A	0	0	0	0	0	
2833.19.00	– – Other	0	A	0	0	0	0	0	
2833.2	– Other sulphates:								
2833.21.00	– – Of magnesium	0	A	0	0	0	0	0	
2833.22.00	– – Of aluminium	0	A	0	0	0	0	0	
2833.24.00	– – Of nickel	0	A	0	0	0	0	0	
2833.25.00	– – Of copper	0	A	0	0	0	0	0	
2833.27.00	– – Of barium	0	A	0	0	0	0	0	
2833.29	– – Other:								
2833.29.10	– – – Of chromium	0	A	0	0	0	0	0	
2833.29.20	– – – Of zinc	0	A	0	0	0	0	0	
2833.29.90	– – – Other	0	A	0	0	0	0	0	
2833.30.00	– Alums	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2833.40.00	– Peroxosulphates (persulphates)	0	A	0	0	0	0	0	
28.34	NITRITES; NITRATES								
2834.10.00	– Nitrites	0	A	0	0	0	0	0	
2834.2	– Nitrates:								
2834.21.00	– – Of potassium	0	A	0	0	0	0	0	
2834.29.00	– – Other	0	A	0	0	0	0	0	
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED								
2835.10.00	– Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	0	0	0	0	0	
2835.2	– Phosphates:								
2835.22.00	– – Of mono- or disodium	0	A	0	0	0	0	0	
2835.24.00	– – Of potassium	0	A	0	0	0	0	0	
2835.25.00	– – Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A	0	0	0	0	0	
2835.26.00	– – Other phosphates of calcium	0	A	0	0	0	0	0	
2835.29	– – Other:								
2835.29.10	– – – Of trisodium	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2835.29.90	– – – Other	0	A	0	0	0	0	0	
2835.3	– Polyphosphates:								
2835.31.00	– Sodium triphosphate (sodium tripolyphosphate)	0	A	0	0	0	0	0	
2835.39.00	– – Other	0	A	0	0	0	0	0	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE								
2836.20.00	– Disodium carbonate	0	A	0	0	0	0	0	
2836.30.00	– Sodium hydrogencarbonate (sodium bicarbonate)	0	A	0	0	0	0	0	
2836.40.00	– Potassium carbonates	0	A	0	0	0	0	0	
2836.50.00	– Calcium carbonate	0	A	0	0	0	0	0	
2836.60.00	– Barium carbonate	0	A	0	0	0	0	0	
2836.9	– Other:								
2836.91.00	– – Lithium carbonates	0	A	0	0	0	0	0	
2836.92.00	– – Strontium carbonate	0	A	0	0	0	0	0	
2836.99	– – Other:								
2836.99.10	– – – Commercial ammonium carbonate and other ammonium carbonates	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2836.99.20	– – – Lead carbonates	0	A	0	0	0	0	0	
2836.99.90	– – – Other	0	A	0	0	0	0	0	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES								
2837.1	– Cyanides and cyanide oxides:								
2837.11.00	– – Of sodium	0	A	0	0	0	0	0	
2837.19.00	– – Other	0	A	0	0	0	0	0	
2837.20.00	– Complex cyanides	0	A	0	0	0	0	0	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES								
2839.1	– Of sodium:								
2839.11.00	– – Metasilicates	0	A	0	0	0	0	0	
2839.19.00	– – Other	0	A	0	0	0	0	0	
2839.90	– Other:								
2839.90.10	– – Of potassium	0	A	0	0	0	0	0	
2839.90.90	– – Other	0	A	0	0	0	0	0	
28.40	BORATES; PEROXOBORATES (PERBORATES)								
2840.1	– Disodium tetraborate (refined borax):								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2840.11.00	– – Anhydrous	0	A	0	0	0	0	0	
2840.19.00	– – Other	0	A	0	0	0	0	0	
2840.20.00	– Other borates	0	A	0	0	0	0	0	
2840.30.00	– Peroxoborates (perborates)	0	A	0	0	0	0	0	
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS								
2841.30.00	– Sodium dichromate	0	A	0	0	0	0	0	
2841.50	– Other chromates and dichromates; peroxochromates:								
2841.50.10	– Chromates of zinc or of lead	0	A	0	0	0	0	0	
2841.50.90	– – Other	0	A	0	0	0	0	0	
2841.6	– Manganites, manganates and permanganates:								
2841.61.00	– – Potassium permanganate	0	A	0	0	0	0	0	
2841.69.00	– – Other	0	A	0	0	0	0	0	
2841.70.00	– Molybdates	0	A	0	0	0	0	0	
2841.80.00	– Wolframates (tungstates)	0	A	0	0	0	0	0	
2841.90	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2841.90.10	– – Aluminates	0	A	0	0	0	0	0	
2841.90.90	– – Other	0	A	0	0	0	0	0	
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES								
2842.10.00	– Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A	0	0	0	0	0	
2842.90	– Other:								
2842.90.10	– – Fulminates, cyanates and thiocyanates	0	A	0	0	0	0	0	
2842.90.90	– – Other	0	A	0	0	0	0	0	
	VI. MISCELLANEOUS								
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS								
2843.10.00	– Colloidal precious metals	0	A	0	0	0	0	0	
2843.2	– Silver compounds:								
2843.21.00	– – Silver nitrate	0	A	0	0	0	0	0	
2843.29.00	– – Other	0	A	0	0	0	0	0	
2843.30.00	– Gold compounds	0	A	0	0	0	0	0	
2843.90.00	– Other compounds; amalgams	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS								
2844.10.00	– Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A	0	0	0	0	0	
2844.20.00	– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	0	0	0	0	0	
2844.30.00	– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	0	0	0	0	0	
2844.40.00	– Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A	0	0	0	0	0	
2844.50.00	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.45	ISOTOPES, OTHER THAN THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED								
2845.10.00	– Heavy water (deuterium oxide)	0	A	0	0	0	0	0	
2845.90.00	– Other	0	A	0	0	0	0	0	
28.46	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS								
2846.10.00	– Cerium compounds	0	A	0	0	0	0	0	
2846.90.00	– Other	0	A	0	0	0	0	0	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	0	A	0	0	0	0	0	
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	A	0	0	0	0	0	
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED								
2849.10.00	– Of calcium	0	A	0	0	0	0	0	
2849.20.00	– Of silicon	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2849.90.00	– Other	0	A	0	0	0	0	0	
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A	0	0	0	0	0	
2852.00.00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	0	A	0	0	0	0	0	
2853.00.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	0	A	0	0	0	0	0	
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.01	ACYCLIC HYDROCARBONS								
2901.10.00	– Saturated	0	A	0	0	0	0	0	
2901.2	– Unsaturated:								
2901.21.00	– – Ethylene	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2901.22.00	– – Propene (propylene)	0	A	0	0	0	0	0	
2901.23.00	– – Butene (butylene) and its isomers	0	A	0	0	0	0	0	
2901.24.00	– – Buta-1,3-diene and isoprene	0	A	0	0	0	0	0	
2901.29	– – Other:								
2901.29.10	– – – Acetylene	10	E	10	10	10	10	10	
2901.29.90	– – – Other	0	A	0	0	0	0	0	
29.02	CYCLIC HYDROCARBONS								
2902.1	– Cyclanes, cyclenes and cycloterpenes:								
2902.11.00	– – Cyclohexane	0	A	0	0	0	0	0	
2902.19	– – Other:								
2902.19.10	– – – Camphene (3,3 dimethyl-2-methylenenorcamphane)	0	A	0	0	0	0	0	
2902.19.90	– – – Other	0	A	0	0	0	0	0	
2902.20.00	– Benzene	0	A	0	0	0	0	0	
2902.30.00	– Toluene	0	A	0	0	0	0	0	
2902.4	– Xylenes:								
2902.41.00	– – o-Xylene	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2902.42.00	– – m-Xylene	5	E	5	5	5	5	5	
2902.43.00	– – p-Xylene	5	E	5	5	5	5	5	
2902.44.00	– – Mixed xylene isomers	5	E	5	5	5	5	5	
2902.50.00	– Styrene	0	A	0	0	0	0	0	
2902.60.00	– Ethylbenzene	0	A	0	0	0	0	0	
2902.70.00	– Cumene	0	A	0	0	0	0	0	
2902.90.00	– Other	0	A	0	0	0	0	0	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS								
2903.1	– Saturated chlorinated derivatives of acyclic hydrocarbons:								
2903.11.00	– – Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A	0	0	0	0	0	
2903.12.00	– – Dichloromethane (methylene chloride)	0	A	0	0	0	0	0	
2903.13.00	– – Chloroform (trichloromethane)	0	A	0	0	0	0	0	
2903.14.00	– – Carbon tetrachloride	0	A	0	0	0	0	0	
2903.15.00	– – Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A	0	0	0	0	0	
2903.19.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2903.2	– Unsaturated chlorinated derivatives of acyclic hydrocarbons:								
2903.21.00	– – Vinyl chloride (chloroethylene)	0	A	0	0	0	0	0	
2903.22.00	– – Trichloroethylene	0	A	0	0	0	0	0	
2903.23.00	– – Tetrachloroethylene (perchloroethylene)	0	A	0	0	0	0	0	
2903.29.00	– – Other	0	A	0	0	0	0	0	
2903.3	– Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:								
2903.31.00	– – Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A	0	0	0	0	0	
2903.39.00	– – Other	0	A	0	0	0	0	0	
2903.4	– Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:								
2903.41.00	– – Trichlorofluoromethane	0	A	0	0	0	0	0	
2903.42.00	– – Dichlorodifluoromethane	0	A	0	0	0	0	0	
2903.43.00	– – Trichlorotrifluoroethanes	0	A	0	0	0	0	0	
2903.44.00	– – Dichlorotetrafluoroethanes and chloropentafluoroethane	0	A	0	0	0	0	0	
2903.45.00	– – Other derivatives perhalogenated only with fluorine and chlorine	0	A	0	0	0	0	0	
2903.46.00	– – Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0	A	0	0	0	0	0	
2903.47.00	– – Other perhalogenated derivatives	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2903.49.00	– – Other	0	A	0	0	0	0	0	
2903.5	– Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:								
2903.51.00	– – 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A	0	0	0	0	0	
2903.52.00	– – Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	A	0	0	0	0	0	
2903.59.00	– – Other	0	A	0	0	0	0	0	
2903.6	– Halogenated derivatives of aromatic hydrocarbons:								
2903.61.00	– Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A	0	0	0	0	0	
2903.62.00	– – Hexachlorobenzene (ISO) and DDT (ISO) 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A	0	0	0	0	0	
2903.69.00	– – Other	0	A	0	0	0	0	0	
29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED								
2904.10.00	– Derivatives containing only sulpho groups, their salts and ethyl esters	0	A	0	0	0	0	0	
2904.20.00	– Derivatives containing only nitro or only nitroso groups	0	A	0	0	0	0	0	
2904.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.05	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2905.1	– Saturated monohydric alcohols:								
2905.11.00	– – Methanol (methyl alcohol)	0	A	0	0	0	0	0	
2905.12.00	– – Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A	0	0	0	0	0	
2905.13.00	– – Butan-1-ol (n-butyl alcohol)	0	A	0	0	0	0	0	
2905.14.00	– – Other butanols	0	A	0	0	0	0	0	
2905.16.00	– – Octanol (octyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.17.00	– – Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A	0	0	0	0	0	
2905.19	– – Other:								
2905.19.10	– – – Pentanol (amyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.19.90	– – – Other	0	A	0	0	0	0	0	
2905.2	– Unsaturated monohydric alcohols:								
2905.22.00	– – Acyclic terpene alcohols	0	A	0	0	0	0	0	
2905.29.00	– – Other	0	A	0	0	0	0	0	
2905.3	– Diols:								
2905.31.00	– – Ethylene glycol (ethanediol)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2905.32.00	– – Propylene glycol (propane-1,2-diol)	0	A	0	0	0	0	0	
2905.39.00	– – Other	0	A	0	0	0	0	0	
2905.4	– Other polyhydric alcohols:								
2905.41.00	– – 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A	0	0	0	0	0	
2905.42.00	– – Pentaerythritol (pentaerythrite)	0	A	0	0	0	0	0	
2905.43.00	– – Mannitol	0	A	0	0	0	0	0	
2905.44.00	– – D-glucitol (sorbitol)	0	A	0	0	0	0	0	
2905.45.00	– – Glycerol	5	E	5	5	5	5	5	
2905.49.00	– – Other	0	A	0	0	0	0	0	
2905.5	– Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:								
2905.51.00	– – Ethchlorvynol (INN)	0	A	0	0	0	0	0	
2905.59.00	– – Other	0	A	0	0	0	0	0	
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2906.1	– Cyclanes, cyclenes and cycloterpenes:								
2906.11.00	– – Menthol	0	A	0	0	0	0	0	
2906.12.00	– – Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2906.13.00	– – Sterols and inositols	0	A	0	0	0	0	0	
2906.19	– – Other:								
2906.19.10	– – – Terpineols	0	A	0	0	0	0	0	
2906.19.90	– – – Other	0	A	0	0	0	0	0	
2906.2	– Aromatic:								
2906.21.00	– – Benzyl alcohol	0	A	0	0	0	0	0	
2906.29.00	– – Other	0	A	0	0	0	0	0	
	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.07	PHENOLS; PHENOL-ALCOHOLS								
2907.1	– Monophenols:								
2907.11.00	– – Phenol (hydroxybenzene) and its salts	0	A	0	0	0	0	0	
2907.12.00	– – Cresols and their salts	0	A	0	0	0	0	0	
2907.13.00	– – Octylphenol, nonylphenol and their isomers; salts thereof	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2907.15.00	– – Naphthols and their salts	0	A	0	0	0	0	0	
2907.19	– – Other:								
2907.19.10	– – – Xylenols and their salts	0	A	0	0	0	0	0	
2907.19.90	– – – Other	0	A	0	0	0	0	0	
2907.2	– Polyphenols; phenol-alcohols:								
2907.21.00	– – Resorcinol and its salts	0	A	0	0	0	0	0	
2907.22.00	– – Hydroquinone and its salts	0	A	0	0	0	0	0	
2907.23.00	– – 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	A	0	0	0	0	0	
2907.29	– – Other:								
2907.29.10	– – – Phenol-alcohols	0	A	0	0	0	0	0	
2907.29.90	– – – Other	0	A	0	0	0	0	0	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS								
2908.1	– Derivatives containing only halogen substituents and their salts:								
2908.11.00	– – Pentachlorophenol (ISO)	0	A	0	0	0	0	0	
2908.19.00	– – Other	0	A	0	0	0	0	0	
2908.9	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2908.91.00	– – Dinoseb (ISO) and its salts	0	A	0	0	0	0	0	
2908.99	– – Other:								
2908.99.10	– – – Derivatives containing only sulpho groups, their salts and esters	0	A	0	0	0	0	0	
2908.99.90	– – – Other	0	A	0	0	0	0	0	
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.09	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED) AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2909.1	– Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.11.00	– – Diethyl ether (ethyl oxide)	0	A	0	0	0	0	0	
2909.19.00	– – Other	0	A	0	0	0	0	0	
2909.20.00	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2909.30.00	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.4	– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.41.00	– – 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A	0	0	0	0	0	
2909.43.00	– – Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44	– – Other monoalkylethers of ethylene glycol or of diethylene glycol:								
2909.44.10	– – – Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44.90	– – – Other	0	A	0	0	0	0	0	
2909.49.00	– – Other	0	A	0	0	0	0	0	
2909.50.00	– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.60.00	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2910.10.00	– Oxirane (ethylene oxide)	0	A	0	0	0	0	0	
2910.20.00	– Methyloxirane (propylene oxide)	0	A	0	0	0	0	0	
2910.30.00	– 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A	0	0	0	0	0	
2910.40.00	– Dieldrin (ISO, INN)	0	A	0	0	0	0	0	
2910.90.00	– Other	0	A	0	0	0	0	0	
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A	0	0	0	0	0	
	V. ALDEHYDE-FUNCTION COMPOUNDS								
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2912.1	– Acyclic aldehydes without other oxygen function:								
2912.11.00	– – Methanal (formaldehyde)	0	A	0	0	0	0	0	
2912.12.00	– – Ethanal (acetaldehyde)	0	A	0	0	0	0	0	
2912.19	– – Other:								
2912.19.10	– – – Butanal (butyraldehyde, normal isomer)	0	A	0	0	0	0	0	
2912.19.90	– – – Other	0	A	0	0	0	0	0	
2912.2	– Cyclic aldehydes without other oxygen function								
2912.21.00	– – Benzaldehyde (benzoic aldehyde)	0	A	0	0	0	0	0	
2912.29.00	– – Other	0	A	0	0	0	0	0	
2912.30.00	– Aldehyde-alcohols	0	A	0	0	0	0	0	
2912.4	– Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:								
2912.41.00	– – Vanillin (methyl-protocatechuic aldehyde)	0	A	0	0	0	0	0	
2912.42.00	– – Ethylvanillin (ethyl protocatechuic aldehyde)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2912.49.00	– – Other	0	A	0	0	0	0	0	
2912.50.00	– Cyclic polymers of aldehydes	0	A	0	0	0	0	0	
2912.60.00	– Paraformaldehyde	0	A	0	0	0	0	0	
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A	0	0	0	0	0	
	VI. 'KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS								
29.14	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2914.1	– Acyclic ketones without other oxygen function:								
2914.11.00	– – Acetone	0	A	0	0	0	0	0	
2914.12.00	– – Butanone (methyl ethyl ketone)	0	A	0	0	0	0	0	
2914.13.00	– – 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A	0	0	0	0	0	
2914.19.00	– – Other	0	A	0	0	0	0	0	
2914.2	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:								
2914.21.00	– – Camphor	0	A	0	0	0	0	0	
2914.22.00	– – Cyclohexanone and methylcyclohexanones	0	A	0	0	0	0	0	
2914.23.00	– – Ionones and methylionones	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2914.29.00	– – Other	0	A	0	0	0	0	0	
2914.3	– Aromatic ketones without other oxygen function								
2914.31.00	– – Phenylacetone (phenylpropan-2-one)	0	A	0	0	0	0	0	
2914.39.00	– – Other	0	A	0	0	0	0	0	
2914.40.00	– Ketone-alcohols and ketone-aldehydes	0	A	0	0	0	0	0	
2914.50.00	– Ketone-phenols and ketones with other oxygen function	0	A	0	0	0	0	0	
2914.6	– Quinones:								
2914.61.00	– – Anthraquinone	0	A	0	0	0	0	0	
2914.69.00	– – Other	0	A	0	0	0	0	0	
2914.70.00	– Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
	VII. CARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.15	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2915.1	– Formic acid, its salts and esters:								
2915.11.00	– – Formic acid	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2915.12.00	– – Salts of formic acid	0	A	0	0	0	0	0	
2915.13.00	– – Esters of formic acid	0	A	0	0	0	0	0	
2915.2	– Acetic acid and its salts; acetic anhydride:								
2915.21.00	– – Acetic acid	0	A	0	0	0	0	0	
2915.24.00	– – Acetic anhydride	0	A	0	0	0	0	0	
2915.29	– – Other:								
2915.29.10	– – – Sodium acetate	0	A	0	0	0	0	0	
2915.29.20	– – – Cobalt acetates	0	A	0	0	0	0	0	
2915.29.90	– – – Other	0	A	0	0	0	0	0	
2915.3	– Esters of acetic acid:								
2915.31.00	– – Ethyl acetate	0	A	0	0	0	0	0	
2915.32.00	– – Vinyl acetate	0	A	0	0	0	0	0	
2915.33.00	– – n-Butyl acetate	0	A	0	0	0	0	0	
2915.36.00	– – Dinoseb acetate (ISO)	0	A	0	0	0	0	0	
2915.39	– – Other:								
2915.39.10	– – – Isobutyl acetate	0	A	0	0	0	0	0	
2915.39.20	– – – 2-Ethoxyethyl acetate	0	A	0	0	0	0	0	
2915.39.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2915.40.00	– Mono-, di- or trichloroacetic acids, their salts and esters	0	A	0	0	0	0	0	
2915.50.00	– Propionic acid, its salts and esters	0	A	0	0	0	0	0	
2915.60.00	– Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A	0	0	0	0	0	
2915.70.00	– Palmitic acid, stearic acid, their salts and esters	0	A	0	0	0	0	0	
2915.90.00	– Other	0	A	0	0	0	0	0	
29.16	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2916.1	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2916.11.00	– – Acrylic acid and its salts	0	A	0	0	0	0	0	
2916.12.00	– – Esters of acrylic acid	0	A	0	0	0	0	0	
2916.13.00	– – Methacrylic acid and its salts	0	A	0	0	0	0	0	
2916.14.00	– – Esters of methacrylic acid	0	A	0	0	0	0	0	
2916.15.00	– – Oleic, linoleic or linolenic acids, their salts and esters	0	A	0	0	0	0	0	
2916.19.00	– – Other	0	A	0	0	0	0	0	
2916.20.00	– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2916.3	– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2916.31.00	– – Benzoic acid, its salts and esters	0	A	0	0	0	0	0	
2916.32.00	– – Benzoyl peroxide and benzoyl chloride	0	A	0	0	0	0	0	
2916.34.00	– – Phenylacetic acid and its salts	0	A	0	0	0	0	0	
2916.35.00	– – Esters of phenylacetic acid	0	A	0	0	0	0	0	
2916.36.00	– – Binapacryl (ISO)	0	A	0	0	0	0	0	
2916.39.00	– – Other	0	A	0	0	0	0	0	
29.17	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2917.1	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2917.11.00	– – Oxalic acid, its salts and esters	0	A	0	0	0	0	0	
2917.12	– – Adipic acid, its salts and esters:								
2917.12.10	– – – Dioctyl adipate, di-isobutyl adepate, didecyl adepate and di-isodecyl adepate	0	A	0	0	0	0	0	
2917.12.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2917.13.00	– – Azelaic acid, sebacic acid, their salts and esters	0	A	0	0	0	0	0	
2917.14.00	– – Maleic anhydride	0	A	0	0	0	0	0	
2917.19.00	– – Other	0	A	0	0	0	0	0	
2917.20.00	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2917.3	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2917.32	– – Dioctyl orthophthalates (DOP):								
2917.32.10	– – – Of a purity of 99 % or more	0	A	0	0	0	0	0	
2917.32.90	– – – Other	10	E	10	10	10	10	10	
2917.33.00	– – Dinonyl or didecyl orthophthalates	0	A	0	0	0	0	0	
2917.34	– – Other esters of orthophthalic acid:								
2917.34.10	– – – Dibutyl orthophthalates	0	A	0	0	0	0	0	
2917.34.90	– – – Other	0	A	0	0	0	0	0	
2917.35.00	– – Phthalic anhydride	0	A	0	0	0	0	0	
2917.36.00	– – Terephthalic acid and its salts	0	A	0	0	0	0	0	
2917.37.00	– – Dimethyl terephthalate	0	A	0	0	0	0	0	
2917.39.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.18	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2918.1	– Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.11.00	– – Lactic acid, its salts and esters	0	A	0	0	0	0	0	
2918.12.00	– – Tartaric acid	0	A	0	0	0	0	0	
2918.13.00	– – Salts and esters of tartaric acid	0	A	0	0	0	0	0	
2918.14.00	– – Citric acid	0	A	0	0	0	0	0	
2918.15.00	– – Salts and esters of citric acid	0	A	0	0	0	0	0	
2918.16.00	– – Gluconic acid, its salts and esters	0	A	0	0	0	0	0	
2918.18.00	– – Chlorobenzilate (ISO)	0	A	0	0	0	0	0	
2918.19.00	– – Other	0	A	0	0	0	0	0	
2918.2	– Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.21.00	– – Salicylic acid and its salts	0	A	0	0	0	0	0	
2918.22.00	– – O-Acetylsalicylic acid, its salts and esters	0	A	0	0	0	0	0	
2918.23.00	– – Other esters of salicylic acid and their salts	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2918.29.00	– – Other	0	A	0	0	0	0	0	
2918.30.00	– Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2918.9	– Other:								
2918.91.00	– – 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A	0	0	0	0	0	
2918.99.00	– – Other	0	A	0	0	0	0	0	
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2919.10.00	– Tris(2,3-dibromopropyl) phosphate	0	A	0	0	0	0	0	
2919.90.00	– Other	0	A	0	0	0	0	0	
29.20	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2920.1	– Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2920.11.00	– – Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	A	0	0	0	0	0	
2920.19.00	– – Other	0	A	0	0	0	0	0	
2920.90.00	– Other	0	A	0	0	0	0	0	
	IX. NITROGEN-FUNCTION COMPOUNDS								
29.21	AMINE-FUNCTION COMPOUNDS								
2921.1	– Acyclic monoamines and their derivatives; salts thereof:								
2921.11.00	– – Methylamine, di- or trimethylamine and their salts	0	A	0	0	0	0	0	
2921.19	– – Other:								
2921.19.10	– – – Diethylamine and its salts	0	A	0	0	0	0	0	
2921.19.90	– – – Other	0	A	0	0	0	0	0	
2921.2	– Acyclic polyamines and their derivatives; salts thereof:								
2921.21.00	– – Ethylenediamine and its salts	0	A	0	0	0	0	0	
2921.22.00	– – Hexamethylenediamine and its salts	0	A	0	0	0	0	0	
2921.29.00	– – Other	0	A	0	0	0	0	0	
2921.30.00	– Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.4	– Aromatic monoamines and their derivatives; salts thereof								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2921.41.00	– – Aniline and its salts	0	A	0	0	0	0	0	
2921.42.00	– – Aniline derivatives and their salts	0	A	0	0	0	0	0	
2921.43	– – Toluidines and their derivatives; salts thereof:								
2921.43.10	– – – Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	E	5	5	5	5	5	
2921.43.20	– – – Toluidine	0	A	0	0	0	0	0	
2921.43.30	– – – Chloromethylaniline	0	A	0	0	0	0	0	
2921.43.90	– – – Other	0	A	0	0	0	0	0	
2921.44.00	– – Diphenylamine and its derivatives; salts thereof	0	A	0	0	0	0	0	
2921.45.00	– – 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.46.00	– – Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN, lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A	0	0	0	0	0	
2921.49.00	– – Other	0	A	0	0	0	0	0	
2921.5	– Aromatic polyamines and their derivatives; salts thereof:								
2921.51.00	– – o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.59.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS								
2922.1	– Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:								
2922.11.00	– – Monoethanolamine and its salts	0	A	0	0	0	0	0	
2922.12.00	– – Diethanolamine and its salts	0	A	0	0	0	0	0	
2922.13.00	– – Triethanolamine and its salts	0	A	0	0	0	0	0	
2922.14.00	– – Dextropropoxyphene (INN) and its salts	0	A	0	0	0	0	0	
2922.19.00	– – Other	0	A	0	0	0	0	0	
2922.2	– Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:								
2922.21.00	– – Aminonaphthosulphonic acids and their salts	0	A	0	0	0	0	0	
2922.29	– – Other:								
2922.29.10	– – – Anisidines, dianisidines, phenetidines, and their salts	0	A	0	0	0	0	0	
2922.29.90	– – – Other	0	A	0	0	0	0	0	
2922.3	– Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:								
2922.31.00	– – Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	0	0	0	0	0	
2922.39.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2922.4	– Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:								
2922.41.00	– – Lysine and its esters; salts thereof	0	A	0	0	0	0	0	
2922.42.00	– – Glutamic acid and its salts	0	A	0	0	0	0	0	
2922.43.00	– – Anthranilic acid and its salts	0	A	0	0	0	0	0	
2922.44.00	– – Tilidine (INN) and its salts	0	A	0	0	0	0	0	
2922.49.00	– – Other	0	A	0	0	0	0	0	
2922.50.00	– Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A	0	0	0	0	0	
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED								
2923.10.00	– Choline and its salts	0	A	0	0	0	0	0	
2923.20.00	– Lecithins and other phosphoaminolipids	0	A	0	0	0	0	0	
2923.90.00	– Other	0	A	0	0	0	0	0	
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID								
2924.1	– Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:								
2924.11.00	– – Meprobamate (INN)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2924.12.00	– – Fluoroacetamide (ISO), phosphamidon (ISO) and monocrotophos (ISO)	0	A	0	0	0	0	0	
2924.19.00	– – Other	0	A	0	0	0	0	0	
2924.2	– Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:								
2924.21.00	– – Ureines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2924.23.00	– – 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A	0	0	0	0	0	
2924.24.00	– – Ethinamate (INN)	0	A	0	0	0	0	0	
2924.29.00	– – Other	0	A	0	0	0	0	0	
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS								
2925.1	– Imides and their derivatives; salts thereof:								
2925.11.00	– – Saccharin and its salts	0	A	0	0	0	0	0	
2925.12.00	– – Glutethimide (INN)	0	A	0	0	0	0	0	
2925.19.00	– – Other	0	A	0	0	0	0	0	
2925.2	– Imines and their derivatives; salts thereof:								
2925.21.00	– – Chlordimeform (ISO)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2925.29.00	– – Other	0	A	0	0	0	0	0	
29.26	NITRILE-FUNCTION COMPOUNDS								
2926.10.00	– Acrylonitrile	0	A	0	0	0	0	0	
2926.20.00	– 1-Cyanoguanidine (dicyandiamide)	0	A	0	0	0	0	0	
2926.30.00	– Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano2-dimethylamino-4,4-diphenylbutane)	0	A	0	0	0	0	0	
2926.90.00	– Other	0	A	0	0	0	0	0	
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A	0	0	0	0	0	
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0	A	0	0	0	0	0	
29.29	COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS								
2929.10.00	– Isocyanates	0	A	0	0	0	0	0	
2929.90.00	– Other	0	A	0	0	0	0	0	
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES								
29.30	ORGANO-SULPHUR COMPOUNDS								
2930.20.00	– Thiocarbamates and dithiocarbamates	0	A	0	0	0	0	0	
2930.30.00	– Thiuram mono-, di- or tetrasulphides	0	A	0	0	0	0	0	
2930.40.00	– Methionine	0	A	0	0	0	0	0	
2930.50	– Captafol (ISO) and methamidophos (ISO):								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2930.50.10	– – Methamidophos (ISO)	5	E	5	5	5	5	5	
2930.50.20	– – Captafol (ISO)	0	A	0	0	0	0	0	
2930.90	– Other:								
2930.90.20	– – Dithiocarbonates (xanthates and xanthogenates)	0	A	0	0	0	0	0	
2930.90.90	– – Other	0	A	0	0	0	0	0	
2931.00.00	OTHER ORGANO-INORGANIC COMPOUNDS	0	A	0	0	0	0	0	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETEROATOM(S) ONLY								
2932.1	– Compounds containing one or more unfused furan rings (whether or not hydrogenated) in the structure:								
2932.11.00	– – Tetrahydrofuran	0	A	0	0	0	0	0	
2932.12.00	– – 2-Furaldehyde (furfuraldehyde)	0	A	0	0	0	0	0	
2932.13.00	– – Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A	0	0	0	0	0	
2932.19.00	– – Other	0	A	0	0	0	0	0	
2932.2	– Lactones:								
2932.21.00	– – Coumarin, methylcoumarins and ethylcoumarins	0	A	0	0	0	0	0	
2932.29.00	– – Other lactones	0	A	0	0	0	0	0	
2932.9	– Other:								
2932.91.00	– – Isosafrole	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2932.92.00	– – 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	A	0	0	0	0	0	
2932.93.00	– – Piperonal	0	A	0	0	0	0	0	
2932.94.00	– – Safrole	0	A	0	0	0	0	0	
2932.95.00	– – Tetrahydrocannabinols (all isomers)	0	A	0	0	0	0	0	
2932.99.00	– – Other	0	A	0	0	0	0	0	
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETEROATOM(S) ONLY								
2933.1	– Compounds containing one or more unfused pyrazole rings (whether or not hydrogenated) in the structure:								
2933.11.00	– – Phenazone (antipyrin) and its derivatives	0	A	0	0	0	0	0	
2933.19.00	– – Other	0	A	0	0	0	0	0	
2933.2	– Compounds containing one or more unfused imidazole rings (whether or not hydrogenated) in the structure:								
2933.21.00	– – Hydantoin and its derivatives	0	A	0	0	0	0	0	
2933.29.00	– – Other	0	A	0	0	0	0	0	
2933.3	– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:								
2933.31.00	– – Pyridine and its salts	0	A	0	0	0	0	0	
2933.32.00	– – Piperidine and its salts	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.33.00	– – Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A	0	0	0	0	0	
2933.39.00	– – Other	0	A	0	0	0	0	0	
2933.4	– Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:								
2933.41.00	– – Levorphanol (INN) and its salts	0	A	0	0	0	0	0	
2933.49.00	– – Other	0	A	0	0	0	0	0	
2933.5	– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:								
2933.52.00	– – Malonylurea (barbituric acid) and its salts	0	A	0	0	0	0	0	
2933.53.00	– – Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	A	0	0	0	0	0	
2933.54.00	– – Other derivatives of malonylurea (barbituric acid); salts thereof	0	A	0	0	0	0	0	
2933.55.00	– – Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.59.00	– – Other	0	A	0	0	0	0	0	
2933.6	– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure								
2933.61.00	– – Melamine	0	A	0	0	0	0	0	
2933.69.00	– – Other	0	A	0	0	0	0	0	
2933.7	– Lactams:								
2933.71.00	– – 6-Hexanelactam (epsilon-caprolactam)	0	A	0	0	0	0	0	
2933.72.00	– – Clobazam (INN) and methyprylon (INN)	0	A	0	0	0	0	0	
2933.79.00	– – Other lactams	0	A	0	0	0	0	0	
2933.9	– Other:								
2933.91.00	– – Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A	0	0	0	0	0	
2933.99.00	– – Other	0	A	0	0	0	0	0	
29.34	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2934.10.00	– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A	0	0	0	0	0	
2934.20.00	– Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.30.00	– Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.9	– Other:								
2934.91.00	– – Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A	0	0	0	0	0	
2934.99.00	– – Other	0	A	0	0	0	0	0	
2935.00.00	SULPHONAMIDES	0	A	0	0	0	0	0	
	XI. PROVITAMINS, VITAMINS AND HORMONES								
29.36	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2936.2	– Vitamins and their derivatives, unmixed:								
2936.21	– – Vitamins A and their derivatives:								
2936.21.10	– – – Retinyl palmitate	0	A	0	0	0	0	0	
2936.21.90	– – – Other	0	A	0	0	0	0	0	
2936.22.00	– – Vitamin B1 and its derivatives	0	A	0	0	0	0	0	
2936.23.00	– – Vitamin B2 and its derivatives	0	A	0	0	0	0	0	
2936.24.00	– – D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A	0	0	0	0	0	
2936.25.00	– – Vitamin B6 and its derivatives	0	A	0	0	0	0	0	
2936.26.00	– – Vitamin B12 and its derivatives	0	A	0	0	0	0	0	
2936.27.00	– – Vitamin C and its derivatives	0	A	0	0	0	0	0	
2936.28.00	– – Vitamin E and its derivatives	0	A	0	0	0	0	0	
2936.29.00	– – Other vitamins and their derivatives	0	A	0	0	0	0	0	
2936.90	– Other, including natural concentrates:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2936.90.10	– – Provitamins, unmixed	0	A	0	0	0	0	0	
2936.90.90	– – Other	0	A	0	0	0	0	0	
29.37	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES								
2937.1	– Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:								
2937.11.00	– – Somatotropin, its derivatives and structural analogues	0	A	0	0	0	0	0	
2937.12.00	– – Insulin and its salts	0	A	0	0	0	0	0	
2937.19.00	– – Other	0	A	0	0	0	0	0	
2937.2	– Steroidal hormones, their derivatives and structural analogues:								
2937.21.00	– – Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	0	0	0	0	0	
2937.22.00	– – Halogenated derivatives of corticosteroidal hormones	0	A	0	0	0	0	0	
2937.23.00	– – Oestrogens and progestogens	0	A	0	0	0	0	0	
2937.29.00	– – Other	0	A	0	0	0	0	0	
2937.3	– Catecholamine hormones, their derivatives and structural analogues:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2937.31.00	– – Epinephrine (adrenaline)	0	A	0	0	0	0	0	
2937.39.00	– – Other	0	A	0	0	0	0	0	
2937.40.00	– Amino-acid derivatives	0	A	0	0	0	0	0	
2937.50.00	– Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	0	0	0	0	0	
2937.90.00	– Other	0	A	0	0	0	0	0	
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS; THEIR SALTS, ESTERS AND OTHER DERIVATIVES								
29.38	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
2938.10.00	– Rutoside (rutin) and its derivatives	0	A	0	0	0	0	0	
2938.90.00	– Other	0	A	0	0	0	0	0	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
2939.1	– Alkaloids of opium and their derivatives; salts thereof:								
2939.11.00	– – Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2939.19.00	– – Other	0	A	0	0	0	0	0	
2939.20	– Alkaloids of quina (cinchona) and their derivatives; salts thereof:								
2939.20.10	– – Quinine and its salts	0	A	0	0	0	0	0	
2939.20.90	– – Other	0	A	0	0	0	0	0	
2939.30.00	– Caffeine and its salts	0	A	0	0	0	0	0	
2939.4	– Ephedrines and their salts:								
2939.41.00	– – Ephedrine and its salts	0	A	0	0	0	0	0	
2939.42.00	– – Pseudoephedrine (INN) and its salts	0	A	0	0	0	0	0	
2939.43.00	– – Cathine (INN) and its salts	0	A	0	0	0	0	0	
2939.49.00	– – Other	0	A	0	0	0	0	0	
2939.5	– Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof:								
2939.51.00	– – Fenethylline (INN) and its salts	0	A	0	0	0	0	0	
2939.59.00	– – Other	0	A	0	0	0	0	0	
2939.6	– Alkaloids of rye ergot and their derivatives; salts thereof:								
2939.61.00	– – Ergometrine (INN) and its salts	0	A	0	0	0	0	0	
2939.62.00	– – Ergotamine (INN) and its salts	0	A	0	0	0	0	0	
2939.63.00	– – Lysergic acid and its salts	0	A	0	0	0	0	0	
2939.69.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2939.9	– Other:								
2939.91.00	– – Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A	0	0	0	0	0	
2939.99.00	– – Other	0	A	0	0	0	0	0	
	XIII. OTHER ORGANIC COMPOUNDS								
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A	0	0	0	0	0	
29.41	ANTIBIOTICS								
2941.10.00	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	0	0	0	0	0	
2941.20.00	– Streptomycins and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.30.00	– Tetracyclines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.40.00	– Chloramphenicol and its derivatives, salts thereof	0	A	0	0	0	0	0	
2941.50.00	– Erythromycin and its derivatives; salts thereof	0	A	0	0	0	0	0	
2941.90.00	– Other	0	A	0	0	0	0	0	
2942.00.00	OTHER ORGANIC COMPOUNDS	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
30.01	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3001.20.00	– Extracts of glands or other organs or of their secretions	0	A	0	0	0	0	0	
3001.90	– Other:								
3001.90.10	– – Human bones, organs and tissues, for grafts or transplants	0	A	0	0	0	0	0	
3001.90.20	– – Glands and other organs, dried, whether or not powdered	0	A	0	0	0	0	0	
3001.90.90	– – Other	0	A	0	0	0	0	0	
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA (SERUMS WITH ANTIBODIES), OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS								
3002.10	– Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:								
3002.10.10	– – Anti-snakebite sera, other than anti-cobra or anti-coral snake sera	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3002.10.90	– – Other	0	A	0	0	0	0	0	
3002.20.00	– Vaccines for medicinal use	0	A	0	0	0	0	0	
3002.30.00	– Vaccines for veterinary use	0	A	0	0	0	0	0	
3002.90.00	– Other	0	A	0	0	0	0	0	
30.03	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE								
3003.10	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:								
3003.10.10	– – For human use	0	A	0	0	0	0	0	
3003.10.20	– – For veterinary use	5	C	5	0	5	0	0	
3003.20	– Containing other antibiotics:								
3003.20.10	– – For human use	0	A	0	0	0	0	0	
3003.20.20	– – For veterinary use	5	E	5	0	5	0	0	
3003.3	– Containing hormones or other products of heading 29.37, but not containing antibiotics:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3003.31.00	– – Containing insulin	0	A	0	0	0	0	0	
3003.39	– – Other:								
3003.39.10	– – – For human use	0	A	0	0	0	0	0	
3003.39.20	– – – For veterinary use	5	E	5	0	5	0	0	
3003.40	– Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:								
3003.40.10	– – For human use	0	A	0	0	0	0	0	
3003.40.20	– – For veterinary use	5	E	5	0	5	0	0	
3003.90	– Other:								
3003.90.1	– – Containing sulphonamides:								
3003.90.11	– – – For human use	0	A	0	0	0	0	0	
3003.90.12	– – – For veterinary use	5	E	5	0	5	0	0	
3003.90.2	– – Containing glycosides:								
3003.90.21	– – – For human use	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3003.90.22	– – – For veterinary use	5	E	5	0	5	0	0	
3003.90.9	– – Other:								
3003.90.91	– – – For human use	0	A	0	0	0	0	0	
3003.90.92	– – – For veterinary use	5	C	5	0	5	0	0	
30.04	MEDICAMENTS (EXCLUDING GOODS OF HEADINGS 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE								
3004.10	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:								
3004.10.10	– – For human use	5	C	0	5	5	0	0	
3004.10.20	– – For veterinary use	5	C	5	5	5	0	0	
3004.20	– Containing other antibiotics:								
3004.20.10	– – For human use	5	C	0	5	5	0	0	
3004.20.20	– – For veterinary use	5	C	5	5	5	0	0	
3004.3	– Containing hormones or other products of heading 29.37 but not containing antibiotics:								
3004.31.00	– – Containing insulin	5	C	0	5	5	0	0	
3004.32	– – Containing corticosteroid hormones, their derivatives or structural analogues:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3004.32.10	– – – For human use	5	C	0	5	5	0	0	
3004.32.20	– – – For veterinary use	5	C	5	5	5	0	0	
3004.39	– – Other:								
3004.39.10	– – – For human use	5	C	0	5	5	0	0	
3004.39.20	– – – For veterinary use	5	C	5	5	5	0	0	
3004.40	– Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:								
3004.40.10	– – For human use	5	C	0	5	5	0	0	
3004.40.20	– – For veterinary use	5	E	5	5	5	0	0	
3004.50	– Other medicaments containing vitamins or other products of heading 29.36:								
3004.50.10	– – For human use	5	C	0	5	5	0	0	
3004.50.20	– – For veterinary use	5	C	5	5	5	0	0	
3004.90	– Other:								
3004.90.1	– – Containing sulphonamides:								
3004.90.11	– – – For human use	5	C	0	5	5	0	0	
3004.90.12	– – – For veterinary use	5	C	5	5	5	0	0	
3004.90.2	– – Containing glycosides:								
3004.90.21	– – – For human use	5	C	0	5	5	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3004.90.22	– – – For veterinary use	5	C	5	5	5	0	0	
3004.90.9	– – Other:								
3004.90.91	– – – For human use	5	C	0	5	5	0	0	
3004.90.92	– – – For veterinary use	5	C	5	5	5	0	0	
30.05	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE: DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES								
3005.10.00	– Adhesive dressings and other articles having an adhesive layer	0	A	0	0	0	0	0	
3005.90.00	– Other	5	C	0	5	5	5	0	
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 OF THIS CHAPTER								
3006.10.00	– Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3006.20.00	– Blood-grouping reagents	0	A	0	0	0	0	0	
3006.30	– Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:								
3006.30.10	– – Opacifying preparations	0	A	0	0	0	0	0	
3006.30.20	– – Diagnostic reagents	0	A	0	0	0	0	0	
3006.40.00	– Dental cements and other dental fillings; bone reconstruction cements	0	A	0	0	0	0	0	
3006.50.00	– First-aid boxes and kits	5	E	0	5	5	5	0	
3006.60.00	– Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A	0	0	0	0	0	
3006.70.00	– Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A	0	0	0	0	0	
3006.9	– Other:								
3006.91.00	– – Appliances identifiable for ostomy use	0	A	0	0	0	0	0	
3006.92.00	– – Pharmaceutical waste	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0	A	0	0	0	0	0	
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS								
3102.10.00	– Urea, whether or not in aqueous solution	0	A	0	0	0	0	0	
3102.2	– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:								
3102.21.00	– – Ammonium sulphate	0	A	0	0	0	0	0	
3102.29.00	– – Other	0	A	0	0	0	0	0	
3102.30.00	– Ammonium nitrate, whether or not in aqueous solution	0	A	0	0	0	0	0	
3102.40.00	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A	0	0	0	0	0	
3102.50.00	– Sodium nitrate	0	A	0	0	0	0	0	
3102.60.00	– Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A	0	0	0	0	0	
3102.80.00	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A	0	0	0	0	0	
3102.90	– Other, including mixtures not specified in the foregoing subheadings:								
3102.90.10	– – Calcium cyanamide	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3102.90.90	– – Other	0	A	0	0	0	0	0	
31.03	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC								
3103.10.00	– Superphosphates	5	E	0	5	0	0	0	
3103.90	– Other:								
3103.90.10	– – Basic slag	0	A	0	0	0	0	0	
3103.90.90	– – Other	0	A	0	0	0	0	0	
31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC								
3104.20.00	– Potassium chloride	0	A	0	0	0	0	0	
3104.30.00	– Potassium sulphate	0	A	0	0	0	0	0	
3104.90	– Other:								
3104.90.10	– – Carnallite, sylvite and other natural potassium salts, in raw form	0	A	0	0	0	0	0	
3104.90.90	– – Other	0	A	0	0	0	0	0	
31.05	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS: NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG								
3105.10.00	– Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A	0	0	0	0	0	
3105.20.00	– Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	5	C	0	5	5	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3105.30.00	– Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	
3105.40.00	– Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	
3105.5	– Other mineral or chemical fertilisers containing the two fertilising elements: nitrogen and phosphorus:								
3105.51.00	– – Containing nitrates and phosphates	5	C	0	5	5	0	0	
3105.59.00	– – Other	5	C	0	5	0	0	0	
3105.60.00	– Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	5	E	0	5	0	0	0	
3105.90.00	– Other	5	C	0	5	0	0	0	
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
3201.10.00	– Quebracho extract	0	A	0	0	0	0	0	
3201.20.00	– Wattle extract	0	A	0	0	0	0	0	
3201.90.00	– Other	0	A	0	0	0	0	0	
32.02	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING								
3202.10.00	– Synthetic organic tanning substances	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3202.90.00	– Other	0	A	0	0	0	0	0	
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0	A	0	0	0	0	0	
32.04	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED								
3204.1	– Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter:								
3204.11.00	– – Disperse dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.12.00	– – Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.13.00	– – Basic dyes and preparations based thereon	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3204.14.00	– – Direct dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.15.00	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A	0	0	0	0	0	
3204.16.00	– – Reactive dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.17.00	– – Pigments and preparations based thereon	0	A	0	0	0	0	0	
3204.19.00	– – Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A	0	0	0	0	0	
3204.20.00	– Synthetic organic products of a kind used as fluorescent brightening agents	0	A	0	0	0	0	0	
3204.90.00	– Other	0	A	0	0	0	0	0	
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A	0	0	0	0	0	
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED								
3206.1	– Pigments and preparations based on titanium dioxide:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3206.11.00	– – Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A	0	0	0	0	0	
3206.19.00	– – Other	0	A	0	0	0	0	0	
3206.20.00	– Pigments and preparations based on chromium compounds	0	A	0	0	0	0	0	
3206.4	– Other colouring matter and other preparations:								
3206.41.00	– – Ultramarine and preparations based thereon	0	A	0	0	0	0	0	
3206.42.00	– – Lithopone and other pigments and preparations based on zinc sulphide	0	A	0	0	0	0	0	
3206.49	– – Other:								
3206.49.10	– – – Pigments and preparations based on cadmium compounds	0	A	0	0	0	0	0	
3206.49.20	– – – Pigments and preparations based on hexacyano-ferrates (ferrocyanides and ferricyanides)	0	A	0	0	0	0	0	
3206.49.90	– – – Other	0	A	0	0	0	0	0	
3206.50.00	– Inorganic products of a kind used as luminophores	0	A	0	0	0	0	0	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3207.10.00	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	0	0	0	0	0	
3207.20.00	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A	0	0	0	0	0	
3207.30.00	– Liquid lustres and similar preparations	0	A	0	0	0	0	0	
3207.40.00	– Glass frit and other glass, in the form of powder, granules or flakes	0	A	0	0	0	0	0	
32.08	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 OF THIS CHAPTER								
3208.10	– Based on polyesters:								
3208.10.10	– – Oven drying anti-rust enamel paints, for coating metal strips	0	A	0	0	0	0	0	
3208.10.20	– – Printer's varnish	0	A	0	0	0	0	0	
3208.10.30	– – Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.10.40	– – Put up in aerosol containers	15	E	15	15	15	15	15	
3208.10.50	– – Solutions as defined in note 4 of this Chapter	0	A	0	0	0	0	0	
3208.10.90	– – Other	15	G	15	15	15	15	15	
3208.20	– Based on acrylic or vinyl polymers:								
3208.20.10	– – Printer's varnish	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3208.20.20	– – Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.20.30	– – Put up in aerosol containers	15	E	15	15	15	15	15	
3208.20.40	– – Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.20.90	– – Other	15	G	15	15	15	15	15	
3208.90	– Other:								
3208.90.10	– – Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.90.20	– – Printer's varnish	0	A	0	0	0	0	0	
3208.90.30	– – Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.90.40	– – Epoxyphenolic paints and varnishes for sanitary use	0	A	0	0	0	0	0	
3208.90.50	– – Put up in aerosol containers	15	E	15	15	15	15	15	
3208.90.9	– – Other:								
3208.90.91	– – – Other paints	15	G	15	15	15	15	15	
3208.90.92	– – – Other varnishes	15	G	15	15	15	15	15	
32.09	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM								
3209.10	– Based on acrylic or vinyl polymers:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3209.10.10	– – Printer's varnish	0	A	0	0	0	0	0	
3209.10.90	– – Other	15	H	15	15	15	15	15	
3209.90	– Other:								
3209.90.10	– – Other paints	15	G	15	15	15	15	15	
3209.90.20	– – Other varnishes	15	G	15	15	15	15	15	
32.10	OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER								
3210.00.10	– Prepared water pigments of a kind used for finishing leather	0	A	0	0	0	0	0	
3210.00.90	– Other	15	E	15	15	15	15	15	
3211.00.00	PREPARED DRIERS	0	A	0	0	0	0	0	
32.12	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS; STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3212.10.00	– Stamping foils	0	A	0	0	0	0	0	
3212.90	– Other:								
3212.90.10	– – Aluminium powder dispersed in non-aqueous media	5	E	5	5	5	5	5	
3212.90.20	– – Other pigments dispersed in non-aqueous media	0	A	0	0	0	0	0	
3212.90.90	– – Other	5	E	5	5	5	5	5	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS								
3213.10.00	– Colours in sets	5	E	5	5	5	5	0	
3213.90.00	– Other	5	E	5	5	5	5	0	
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR USE IN MASONRY								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3214.10	– Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:								
3214.10.1	– – Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics:								
3214.10.11	– – – Based on acrylic polymers or polyesters	5	C	5	5	5	5	5	
3214.10.19	– – – Other	0	A	0	0	0	0	0	
3214.10.20	– – Painters' fillings	5	E	5	5	5	5	5	
3214.90.00	– Other	5	C	5	5	5	5	5	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID								
3215.1	– Printing ink:								
3215.11	– – Black:								
3215.11.10	– – – Offset printing ink	0	A	0	0	0	0	0	
3215.11.20	– – – For retouching negatives for printing	0	A	0	0	0	0	0	
3215.11.30	– – – Screen printing ink	0	A	0	0	0	0	0	
3215.11.90	– – – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3215.19	– – Other								
3215.19.10	– – – Offset printing ink	0	A	0	0	0	0	0	
3215.19.20	– – – For retouching negatives for printing	0	A	0	0	0	0	0	
3215.19.30	– – – Screen printing ink	0	A	0	0	0	0	0	
3215.19.90	– – – Other	10	H	10	10	10	10	10	
3215.90.00	– Other	0	A	0	0	0	0	0	
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS								
3301.1	– Essential oils of citrus fruit:								
3301.12.00	– – Of orange	0	A	0	0	0	0	0	
3301.13.00	– – Of lemon	0	A	0	0	0	0	0	
3301.19	– – Other:								
3301.19.10	– – – Of bergamot	0	A	0	0	0	0	0	
3301.19.20	– – – Of lime	0	A	0	0	0	0	0	
3301.19.90	– – – Other	0	A	0	0	0	0	0	
3301.2	– Essential oils, other than those of citrus fruit:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3301.24.00	– – Of peppermint (*Mentha piperita*)	0	A	0	0	0	0	0	
3301.25.00	– – Of other mints	0	A	0	0	0	0	0	
3301.29	– – Other:								
3301.29.10	– – – Of geranium	0	A	0	0	0	0	0	
3301.29.20	– – – Of jasmine	0	A	0	0	0	0	0	
3301.29.30	– – – Of lavender or of lavandin	0	A	0	0	0	0	0	
3301.29.40	– – – Of vetiver	0	A	0	0	0	0	0	
3301.29.90	– – – Other	0	A	0	0	0	0	0	
3301.30.00	– Resinoids	0	A	0	0	0	0	0	
3301.90.00	– Other	0	A	0	0	0	0	0	
33.02	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES								
3302.10	– Of a kind used in the food or drink industries:								
3302.10.10	– – Of a kind used in the food industries	5	E	5	5	5	5	5	
3302.10.20	– – Of a kind used in the drink industries, whether or not containing ethyl alcohol	5	E	5	5	0	0	5	
3302.90	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3302.90.10	– – Of a kind used in the tobacco industry	0	A	0	0	0	0	0	
3302.90.20	– – Of a kind used in the oral hygiene or dental industries	0	A	0	0	0	0	0	
3302.90.90	– – Other	5	C	5	5	5	5	5	
3303.00.00	PERFUMES AND TOILET WATERS	15	A	15	15	15	15	15	
33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS								
3304.10.00	– Lip make-up preparations	15	C	15	15	15	15	15	
3304.20.00	– Eye make-up preparations	15	C	15	15	15	15	15	
3304.30.00	– Manicure or pedicure preparations	15	E	15	15	15	15	15	
3304.9	– Other:								
3304.91.00	– – Powders, whether or not compressed	15	C	15	15	15	15	15	
3304.99.00	– – Other	15	G	15	15	15	15	15	
33.05	PREPARATIONS FOR USE ON THE HAIR								
3305.10.00	– Shampoos	15	G	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3305.20.00	– Preparations for permanent waving or straightening	15	E	15	15	15	15	15	
3305.30.00	– Hair lacquers	15	G	15	15	15	15	15	
3305.90.00	– Other	15	C	15	15	15	15	15	
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES								
3306.10.00	– Dentifrices	15	C	15	15	15	15	15	
3306.20.00	– Yarn used to clean between the teeth (dental floss)	15	E	15	15	15	15	15	
3306.90.00	– Other	15	C	15	15	15	15	15	
33.07	PRE-SHAVE, SHAVING OR AFTERSHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3307.10.00	– Pre-shave, shaving or aftershave preparations	15	E	15	15	15	15	15	
3307.20.00	– Personal deodorants and antiperspirants	15	G	15	15	15	15	15	
3307.30.00	– Perfumed bath salts and other bath preparations	15	E	15	15	15	15	15	
3307.4	– Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:								
3307.41.00	– – "Agarbatti" and other odoriferous preparations which operate by burning	15	E	15	15	15	15	15	
3307.49.00	– – Other	15	C	15	15	15	15	15	
3307.90	– Other:								
3307.90.10	– – Contact lens solutions or artificial eye solutions, including artificial tears	5	E	5	5	5	5	5	
3307.90.90	– – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
34.01	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT								
3401.1	– Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents:								
3401.11	– – For use as toiletries (including medicated products):								
3401.11.1	– – – Soap:								
3401.11.11	– – – – Medicated, other than disinfectant	5	G	5	5	5	5	5	
3401.11.19	– – – – Other	15	G	15	15	15	15	15	
3401.11.20	– – – Organic surface-active products and preparations for use as soap	10	G	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3401.11.30	– – – Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	E	5	5	5	5	5	
3401.19.00	– – Other	15	G	15	15	15	15	15	
3401.20	– Soap in other forms:								
3401.20.10	– – Liquid soap, medicated (other than disinfectant)	5	G	5	5	5	5	5	
3401.20.90	– – Other	15	G	15	15	15	15	15	
3401.30.00	– Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	G	15	15	15	15	15	
34.02	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01								
3402.1	– Organic surface-active agents, whether or not put up for retail sale:								
3402.11	– – Anionic:								
3402.11.10	– – – Water-soluble salts of alkylaryl sulphonic acids	10	E	10	10	10	10	10	
3402.11.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3402.12.00	– – Cationic	0	A	0	0	0	0	0	
3402.13.00	– – Non-ionic	0	A	0	0	0	0	0	
3402.19.00	– – Other	0	A	0	0	0	0	0	
3402.20.00	– Preparations put up for retail sale	15	G	15	15	15	15	15	
3402.90	– Other:								
3402.90.1	– – Surface-active preparations other than washing preparations or cleaning preparations:								
3402.90.11	– – – With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	10	E	10	10	10	10	10	
3402.90.19	– – – Other	5	G	5	5	5	5	5	
3402.90.20	– – Washing preparations and cleaning preparations	15	G	15	15	15	15	15	
34.03	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3403.1	– Containing petroleum oils or oils obtained from bituminous minerals:								
3403.11.00	– – Preparations for the treatment of textile materials, leather, furskins or other materials	0	A	0	0	0	0	0	
3403.19.00	– – Other	0	A	0	0	0	0	0	
3403.9	– Other:								
3403.91	– – Preparations for the treatment of textile materials, leather, furskins or other materials:								
3403.91.10	– – – Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	E	5	5	5	5	5	
3403.91.90	– – – Other	0	A	0	0	0	0	0	
3403.99.00	– – Other	0	A	0	0	0	0	0	
34.04	ARTIFICIAL WAXES AND PREPARED WAXES								
3404.20.00	– Of poly(oxyethylene) (polyethylene glycol)	0	A	0	0	0	0	0	
3404.90	– Other:								
3404.90.10	– – Of chemically modified lignite	0	A	0	0	0	0	0	
3404.90.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
34.05	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04								
3405.10.00	– Polishes, creams and similar preparations for footwear or leather	15	E	15	15	15	15	15	
3405.20.00	– Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E	15	15	15	15	15	
3405.30.00	– Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E	15	15	15	15	15	
3405.40.00	– Scouring pastes and powders and other scouring preparations	15	G	15	15	15	15	15	
3405.90	– Other:								
3405.90.10	– – Waxes containing solvents or emulsified, not containing other added substances	0	A	0	0	0	0	0	
3405.90.20	– – Metal polishes, in containers of a net content of 1 kg or more	5	E	5	5	5	5	5	
3405.90.90	– – Other	15	E	15	15	15	15	15	
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	H	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	5	C	5	5	5	5	5	
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES								
3501.10.00	– Casein	0	A	0	0	0	0	0	
3501.90.00	– Other	5	E	5	5	5	5	5	
35.02	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80 % WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES								
3502.1	– Egg albumin:								
3502.11.00	– – Dried	0	A	0	0	0	0	0	
3502.19.00	– – Other	0	A	0	0	0	0	0	
3502.20.00	– Milk albumin, including concentrates of two or more whey proteins	0	A	0	0	0	0	0	
3502.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
35.03	GELATIN (WHETHER OR NOT IN SQUARE OR RECTANGULAR SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO 35.01								
3503.00.10	– Gelatin and derivatives thereof	0	A	0	0	0	0	0	
3503.00.90	– Other	15	E	5	5	5	5	5	
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	A	0	0	0	0	0	
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES								
3505.10	– Dextrins and other modified starches:								
3505.10.10	– – Dextrins	0	A	0	0	0	0	0	
3505.10.20	– – Pregelatinised or esterified starch	0	A	0	0	0	0	0	
3505.10.90	– – Other	5	E	5	5	5	5	5	
3505.20.00	– Glues	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
35.06	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG								
3506.10.00	– Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	E	15	15	15	15	15	
3506.9	– Other:								
3506.91	– – Adhesives based on polymers of heading 39.01 to 39.13 or on rubber:								
3506.91.10	– – – Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	C	5	5	5	5	5	
3506.91.90	– – – Other	15	C	15	15	15	15	15	
3506.99.00	– – Other	15	C	15	15	15	15	15	
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED								
3507.10.00	– Rennet and concentrates thereof	0	A	0	0	0	0	0	
3507.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3601.00.00	PROPELLENT POWDERS	0	A	0	0	0	0	0	
36.02	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS								
3602.00.10	– Based on ammonium nitrate	15	E	15	15	15	15	15	
3602.00.90	– Other	10	E	10	10	10	10	10	
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	0	A	0	0	0	0	0	
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES								
3604.10.00	– Fireworks	15	E	15	15	15	15	15	
3604.90.00	– Other	15	E	15	15	15	15	15	
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	E	15	15	15	15	15	
36.06	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER								
3606.10.00	– Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3606.90	– Other:								
3606.90.10	– – Ferro-cerium and other pyrophoric alloys	5	E	5	5	5	5	5	
3606.90.90	– – Other	15	E	15	15	15	15	15	
37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS								
3701.10.00	– For X-ray	0	A	0	0	0	0	0	
3701.20.00	– Instant print film	10	E	10	10	10	10	10	
3701.30	– Other plates and film, with any side exceeding 255 mm:								
3701.30.10	– – Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A	0	0	0	0	0	
3701.30.90	– – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3701.9	– Other:								
3701.91.00	– – For colour photography (polychrome)	10	E	10	10	10	10	10	
3701.99.00	– – Other	10	E	10	10	10	10	10	
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED								
3702.10.00	– For X-ray	0	A	0	0	0	0	0	
3702.3	– Other film, without sprocket holes, of a width not exceeding 105 mm:								
3702.31	– – For colour photography (polychrome):								
3702.31.10	– – – Instant print film	10	E	10	10	10	10	10	
3702.31.90	– – – Other	10	E	10	10	10	10	10	
3702.32	– – Other, with silver halide emulsion:								
3702.32.10	– – – Instant print film	10	E	10	10	10	10	10	
3702.32.90	– – – Other	10	E	10	10	10	10	10	
3702.39	– – Other								
3702.39.10	– – – Instant print film	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3702.39.90	– – – Other	10	E	10	10	10	10	10	
3702.4	– Other film, without sprocket holes, of a width exceeding 105 mm:								
3702.41	– – Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):								
3702.41.10	– – – Instant print film	10	E	10	10	10	10	10	
3702.41.90	– – – Other	10	E	10	10	10	10	10	
3702.42	– – Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:								
3702.42.10	– – – Instant print film	10	E	10	10	10	10	10	
3702.42.90	– – – Other	10	E	10	10	10	10	10	
3702.43	– – Of a width exceeding 610 mm and of a length not exceeding 200 m:								
3702.43.10	– – – Instant print film	10	E	10	10	10	10	10	
3702.43.90	– – – Other	10	C	10	10	10	10	10	
3702.44	– Of a width exceeding 105 mm but not exceeding 610 mm:								
3702.44.10	– – – Instant print film	10	E	10	10	10	10	10	
3702.44.90	– – – Other	10	C	10	10	10	10	10	
3702.5	– Other film for colour photography (polychrome):								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3702.51.00	– – Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	E	10	10	10	10	10	
3702.52.00	– – Of a width not exceeding 16 mm and of a length exceeding 14 m	10	E	10	10	10	10	10	
3702.53.00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	E	10	10	10	10	10	
3702.54.00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	C	10	10	10	10	10	
3702.55.00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	
3702.56.00	– – Of a width exceeding 35 mm	10	E	10	10	10	10	10	
3702.9	– Other:								
3702.91.00	– – Of a width not exceeding 16 mm	10	E	10	10	10	10	10	
3702.93.00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	E	10	10	10	10	10	
3702.94.00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	
3702.95.00	– – Of a width exceeding 35 mm	10	E	10	10	10	10	10	
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3703.10.00	– In rolls of a width exceeding 610 mm	10	E	10	10	10	10	10	
3703.20.00	– Other, for colour photography (polychrome)	0	A	0	0	0	0	0	
3703.90	– Other:								
3703.90.10	– – Heliographic paper, for monochrome photography	10	E	10	10	10	10	10	
3703.90.90	– – Other	10	E	10	10	10	10	10	
3704.00.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	10	E	10	10	10	10	10	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM								
3705.10.00	– For offset reproduction	10	E	10	10	10	10	10	
3705.90	– Other:								
3705.90.10	– – Microfilm	10	E	10	10	10	10	10	
3705.90.90	– – Other	10	E	10	10	10	10	10	
37.06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK								
3706.10.00	– Of a width of 35 mm or more	5	E	5	5	5	5	5	
3706.90.00	– Other	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES, OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE								
3707.10.00	– Sensitising emulsions	0	A	0	0	0	0	0	
3707.90.00	– Other	0	A	0	0	0	0	0	
38.01	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES								
3801.10.00	– Artificial graphite	0	A	0	0	0	0	0	
3801.20.00	– Colloidal or semi-colloidal graphite	0	A	0	0	0	0	0	
3801.30.00	– Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A	0	0	0	0	0	
3801.90.00	– Other	0	A	0	0	0	0	0	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3802.10.00	– Activated carbon	0	A	0	0	0	0	0	
3802.90.00	– Other	0	A	0	0	0	0	0	
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A	0	0	0	0	0	
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	0	A	0	0	0	0	0	
38.05	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT								
3805.10.00	– Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3805.90	– Other:								
3805.90.10	– – Pine oil	5	E	5	5	5	5	5	
3805.90.90	– – Other	5	E	5	5	5	5	5	
38.06	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS								
3806.10.00	– Rosin and resin acids	5	E	5	5	5	5	5	
3806.20.00	– Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	E	5	5	5	5	5	
3806.30.00	– Ester gums	0	A	0	0	0	0	0	
3806.90.00	– Other	5	E	5	5	5	5	5	
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	A	0	0	0	0	0	
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE, OR AS PREPARATIONS OR ARTICLES SUCH AS SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3808.50	– Products mentioned in note 1 of the subheading of this Chapter:								
3808.50.1	– – Insecticides:								
3808.50.11	– – – In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	
3808.50.19	– – – Other	5	E	5	5	5	5	5	
3808.50.2	– – Fungicides:								
3808.50.21	– – – With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	
3808.50.29	– – – Other	5	G	5	5	5	5	5	
3808.50.30	– – Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	
3808.50.40	– – Disinfectants	15	G	15	15	15	15	15	
3808.50.9	– – Other:								
3808.50.91	– – – Rodenticides	10	E	10	10	10	10	10	
3808.50.99	– – – Other	5	G	5	5	5	5	5	
3808.9	– Other:								
3808.91	– – Insecticides:								
3808.91.10	– – – In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	
3808.91.90	– – – Other	5	G	5	5	5	5	5	
3808.92	– – Fungicides:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3808.92.10	– – – With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	
3808.92.90	– – – Other	5	G	5	5	5	5	5	
3808.93.00	– – Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	
3808.94	– – Disinfectants:								
3808.94.10	– – – Based on pine oil and quaternary ammonium surface-active agents	15	E	15	15	15	15	15	
3808.94.90	– – – Other	15	G	15	15	15	15	15	
3808.99	– – Other:								
3808.99.10	– – – Rodenticides	10	G	10	10	10	10	10	
3808.99.90	– – – Other	5	G	5	5	5	5	5	
38.09	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3809.10.00	– With a basis of amylaceous substances	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3809.9	– Other:								
3809.91.00	– – Of a kind used in the textile or like industries	5	C	5	5	5	5	5	
3809.92.00	– – Of a kind used in the paper or like industries	5	E	5	5	5	5	5	
3809.93.00	– – Of a kind used in the leather or like industries	5	E	5	5	5	5	5	
38.10	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS								
3810.10.00	– Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A	0	0	0	0	0	
3810.90.00	– Other	0	A	0	0	0	0	0	
38.11	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3811.1	– Anti-knock preparations:								
3811.11.00	– – Based on lead compounds	5	C	5	5	5	5	5	
3811.19.00	– – Other	5	C	5	5	5	5	5	
3811.2	– Additives for lubricating oils:								
3811.21	– – Containing petroleum oils or oils obtained from bituminous minerals:								
3811.21.10	– – – Containing 30 % or more but not more than 40 % of such oils	0	A	0	0	0	0	0	
3811.21.90	– – – Other	0	A	0	0	0	0	0	
3811.29.00	– – Other	0	A	0	0	0	0	0	
3811.90.00	– Other	5	C	5	5	5	5	5	
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS								
3812.10.00	– Prepared rubber accelerators	0	A	0	0	0	0	0	
3812.20.00	– Compound plasticisers for rubber or plastics	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3812.30	– Anti-oxidising preparations and other compound stabilisers for rubber or plastics								
3812.30.10	– – For rubber	0	A	0	0	0	0	0	
3812.30.2	– – For plastics:								
3812.30.21	– – – Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A	0	0	0	0	0	
3812.30.29	– – – Other	0	A	0	0	0	0	0	
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A	0	0	0	0	0	
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS								
3814.00.10	– Solvents and thinners	5	E	5	5	5	5	5	
3814.00.90	– Other	0	A	0	0	0	0	0	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3815.1	– Supported catalysts:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3815.11.00	– – With nickel or nickel compounds as the active substance	0	A	0	0	0	0	0	
3815.12.00	– – With precious metal or precious metal compounds as the active substance	0	A	0	0	0	0	0	
3815.19.00	– – Other	0	A	0	0	0	0	0	
3815.90	– Other:								
3815.90.10	– – Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E	10	10	10	10	10	
3815.90.90	– – Other	0	A	0	0	0	0	0	
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A	0	0	0	0	0	
38.17	MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02								
3817.00.10	– Mixed alkylbenzenes	0	A	0	0	0	0	0	
3817.00.20	– Mixed alkylnaphthalenes	0	A	0	0	0	0	0	
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	10	C	10	10	10	10	10	
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	E	5	5	5	5	5	
38.21	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS								
3821.00.10	– Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A	0	0	0	0	0	
3821.00.20	– Prepared culture media for the development or maintenance of plant, human or animal cells	10	C	10	10	10	10	10	
3822.00.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS	0	A	0	0	0	0	0	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3823.1	– Industrial monocarboxylic fatty acids; acid oils from refining:								
3823.11.00	– – Stearic acid	0	A	0	0	0	0	0	
3823.12.00	– – Oleic acid	0	A	0	0	0	0	0	
3823.13.00	– – Tall oil fatty acids	0	A	0	0	0	0	0	
3823.19.00	– – Other	0	A	0	0	0	0	0	
3823.70.00	– Industrial fatty alcohols	0	A	0	0	0	0	0	
38.24	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS FOR THE CHEMICAL OR ALLIED INDUSTRIES, (INCLUDING MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED								
3824.10	– Prepared binders for foundry moulds or cores:								
3824.10.10	– – Based on natural resinous products	0	A	0	0	0	0	0	
3824.10.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.30.00	– Non-agglomerated metal carbides mixed together or with metallic binders	0	A	0	0	0	0	0	
3824.40.00	– Prepared additives for cements, mortars or concretes	0	A	0	0	0	0	0	
3824.50.00	– Non-refractory mortars and concretes	0	A	0	0	0	0	0	
3824.60.00	– Sorbitol other than of subheading 2905.44	0	A	0	0	0	0	0	
3824.7	– Mixtures containing halogenated derivatives of methane, ethane or propane:								
3824.71.00	– – Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A	0	0	0	0	0	
3824.72.00	– – Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A	0	0	0	0	0	
3824.73.00	– – Containing hydrobromofluorocarbons (HBFC)	0	A	0	0	0	0	0	
3824.74.00	– – Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A	0	0	0	0	0	
3824.75.00	– – Containing carbon tetrachloride	10	E	10	10	10	10	10	
3824.76.00	– – Containing 1,1,1-trichloroethane (methylchloroform)	10	E	10	10	10	10	10	
3824.77.00	– – Containing bromomethane (methyl bromide) or bromochloromethane	0	A	0	0	0	0	0	
3824.78.00	– – Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	0	A	0	0	0	0	0	
3824.79.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.8	– Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBB), polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or tris(2,3-dibromopropyl) phosphate:								
3824.81.00	– – Containing oxirane (ethylene oxide)	10	E	10	10	10	10	10	
3824.82.00	– – Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	E	10	10	10	10	10	
3824.83.00	– – Containing tris (2,3-dibromopropyl) phosphate	10	E	10	10	10	10	10	
3824.90	– Other:								
3824.90.10	– – Preparations for rubber or plastics, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.20	– – Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.30	– – Preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.40	– – Additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A	0	0	0	0	0	
3824.90.5	– – Mixtures of water-insoluble alkylaryl sulphonic acids and derivatives thereof:								
3824.90.51	– – – Of alkylbenzene sulphonic acids and their derivatives	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.90.59	– – – Other	10	E	10	10	10	10	10	
3824.90.60	– – Other inorganic preparations, including mixtures of trace elements	0	A	0	0	0	0	0	
3824.90.70	– – Fluids with a basis of diphenyl for use as refrigerants	0	A	0	0	0	0	0	
3824.90.80	– – Articles producing a lighting effect for signalling and safety purposes	0	A	0	0	0	0	0	
3824.90.9	– – Other:								
3824.90.91	– – – Naphthenic acids, their water-insoluble salts and their esters	0	A	0	0	0	0	0	
3824.90.99	– – – Other	10	E	10	10	10	10	10	
38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER								
3825.10.00	– Municipal waste	10	E	10	10	10	10	10	
3825.20.00	– Sewage sludge	10	E	10	10	10	10	10	
3825.30.00	– Clinical waste	10	E	10	10	10	10	10	
3825.4	– Waste organic solvents:								
3825.41.00	– – Halogenated	10	E	10	10	10	10	10	
3825.49.00	– – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3825.50.00	– Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	E	10	10	10	10	10	
3825.6	– Other wastes from chemical or allied industries:								
3825.61.00	– – Mainly containing organic constituents	10	E	10	10	10	10	10	
3825.69.00	– – Other	10	E	10	10	10	10	10	
3825.90.00	– Other	10	E	10	10	10	10	10	
	I. PRIMARY FORMS								
39.01	POLYMERS OF ETHYLENE, IN PRIMARY FORMS								
3901.10.00	– Polyethylene having a specific gravity of less than 0,94	0	A	0	0	0	0	0	
3901.20.00	– Polyethylene having a specific gravity of 0,94 or more	0	A	0	0	0	0	0	
3901.30.00	– Ethylene-vinyl acetate copolymers	0	A	0	0	0	0	0	
3901.90.00	– Other	0	A	0	0	0	0	0	
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS								
3902.10.00	– Polypropylene	0	A	0	0	0	0	0	
3902.20.00	– Polyisobutylene	0	A	0	0	0	0	0	
3902.30.00	– Propylene copolymers	0	A	0	0	0	0	0	
3902.90.00	– Other	0	A	0	0	0	0	0	
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3903.1	– Polystyrene:								
3903.11.00	– – Expansible	0	A	0	0	0	0	0	
3903.19.00	– – Other	0	A	0	0	0	0	0	
3903.20.00	– Styrene-acrylonitrile (SAN) copolymers	0	A	0	0	0	0	0	
3903.30.00	– Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A	0	0	0	0	0	
3903.90.00	– Other	0	A	0	0	0	0	0	
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS								
3904.10.00	– Poly(vinyl chloride), not mixed with any other substances	0	A	0	0	0	0	0	
3904.2	– Other poly(vinyl chloride)								
3904.21	– – Non-plasticised:								
3904.21.10	– – – Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	C	5	5	5	5	5	
3904.21.20	– – – In other primary forms, food or pharmaceutical grade	5	E	5	5	5	5	5	
3904.21.90	– – – Other	0	A	0	0	0	0	0	
3904.22	– – Plasticised:								
3904.22.10	– – – Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3904.22.90	– – – Other	0	A	0	0	0	0	0	
3904.30.00	– Vinyl chloride-vinyl acetate copolymers	0	A	0	0	0	0	0	
3904.40.00	– Other vinyl chloride copolymers	0	A	0	0	0	0	0	
3904.50.00	– Vinylidene chloride polymers	0	A	0	0	0	0	0	
3904.6	– Fluoro-polymers:								
3904.61.00	– – Polytetrafluoroethylene	0	A	0	0	0	0	0	
3904.69.00	– – Other	0	A	0	0	0	0	0	
3904.90.00	– Other	0	A	0	0	0	0	0	
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS								
3905.1	– Poly(vinyl acetate):								
3905.12.00	– – In aqueous dispersion	0	A	0	0	0	0	0	
3905.19.00	– – Other	0	A	0	0	0	0	0	
3905.2	– Vinyl acetate copolymers:								
3905.21.00	– – In aqueous dispersion	0	A	0	0	0	0	0	
3905.29.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3905.30.00	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A	0	0	0	0	0	
3905.9	– Other:								
3905.91.00	– – Copolymers	0	A	0	0	0	0	0	
3905.99.00	– – Other	0	A	0	0	0	0	0	
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS								
3906.10.00	– Poly(methyl methacrylate)	0	A	0	0	0	0	0	
3906.90.00	– Other	0	A	0	0	0	0	0	
39.07	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS								
3907.10.00	– Polyacetals	0	A	0	0	0	0	0	
3907.20.00	– Other polyethers	0	A	0	0	0	0	0	
3907.30.00	– Epoxide resins	0	A	0	0	0	0	0	
3907.40.00	– Polycarbonates	0	A	0	0	0	0	0	
3907.50	– Alkyd resins:								
3907.50.10	– – Containing drying oils or palm oil	5	E	5	5	5	5	5	
3907.50.90	– – Other	0	A	0	0	0	0	0	
3907.60.00	– Poly(ethylene terephthalate)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3907.70.00	– Poly(lactic acid)	0	A	0	0	0	0	0	
3907.9	– Other polyesters:								
3907.91	– – Unsaturated:								
3907.91.20	– – – Isophthalic	0	A	0	0	0	0	0	
3907.91.80	– – – Other	5	E	5	5	5	5	5	
3907.99	– – Other:								
3907.99.10	– – – In solution in styrene	5	E	5	5	5	5	5	
3907.99.90	– – – Other	0	A	0	0	0	0	0	
39.08	POLYAMIDES IN PRIMARY FORMS								
3908.10.00	– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	A	0	0	0	0	0	
3908.90.00	– Other	0	A	0	0	0	0	0	
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS								
3909.10.00	– Urea resins; thiourea resins	0	A	0	0	0	0	0	
3909.20.00	– Melamine resins	0	A	0	0	0	0	0	
3909.30.00	– Other amino-resins	0	A	0	0	0	0	0	
3909.40.00	– Phenolic resins	0	A	0	0	0	0	0	
3909.50.00	– Polyurethanes	0	A	0	0	0	0	0	
3910.00.00	SILICONES IN PRIMARY FORMS	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
39.11	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLY-SULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3911.10.00	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A	0	0	0	0	0	
3911.90.00	– Other	0	A	0	0	0	0	0	
39.12	CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3912.1	– Cellulose acetates:								
3912.11.00	– – Non-plasticised	0	A	0	0	0	0	0	
3912.12.00	– – Plasticised	0	A	0	0	0	0	0	
3912.20.00	– Cellulose nitrates (including collodions)	0	A	0	0	0	0	0	
3912.3	– Cellulose ethers:								
3912.31.00	– – Carboxymethylcellulose and its salts	0	A	0	0	0	0	0	
3912.39.00	– – Other	0	A	0	0	0	0	0	
3912.90.00	– Other	0	A	0	0	0	0	0	
39.13	NATURAL POLYMERS (FOR EXAMPLE: ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE: HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3913.10.00	– Alginic acid, its salts and esters	0	A	0	0	0	0	0	
3913.90.00	– Other	0	A	0	0	0	0	0	
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	0	A	0	0	0	0	0	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES								
39.15	WASTE, PARINGS AND SCRAP, MADE OF PLASTIC								
3915.10.00	– Of polymers of ethylene	0	A	0	0	0	0	0	
3915.20.00	– Of polymers of styrene	0	A	0	0	0	0	0	
3915.30.00	– Of polymers of vinyl chloride	0	A	0	0	0	0	0	
3915.90.00	– Of other plastics	0	A	0	0	0	0	0	
39.16	MONOFILAMENTS OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, MADE OF PLASTIC								
3916.10	– Of polymers of ethylene:								
3916.10.10	– – Monofilaments	5	E	5	5	5	5	5	
3916.10.90	– – Other	0	A	0	0	0	0	0	
3916.20	– Of polymers of vinyl chloride:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3916.20.10	– – Monofilaments	5	E	5	5	5	5	5	
3916.20.90	– – Other	0	A	0	0	0	0	0	
3916.90	– Of other plastics:								
3916.90.1	– – Monofilaments:								
3916.90.11	– – – Of nylon	0	A	0	0	0	0	0	
3916.90.19	– – – Other	5	E	5	5	5	5	5	
3916.90.90	– – Other	0	A	0	0	0	0	0	
39.17	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC								
3917.10.00	– Artificial guts of hardened protein or of cellulosic plastics	0	A	0	0	0	0	0	
3917.2	– Rigid tubes:								
3917.21.00	– – Of polymers of ethylene	15	E	5	5	5	5	5	
3917.22.00	– – Of polymers of propylene	15	E	5	5	5	5	5	
3917.23	– – Of polymers of vinyl chloride:								
3917.23.10	– – – Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	E	15	15	15	15	15	
3917.23.20	– – – Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	E	15	15	15	15	15	

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3917.32.90	– – – Other	5	E	5	5	5	5	5	
3917.33	– – Other, not reinforced or otherwise combined with other materials, with fittings:								
3917.33.20	– – – Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm	15	E	15	15	15	15	15	
3917.33.90	– – – Other	5	E	5	5	5	5	5	
3917.39	– – Other:								
3917.39.20	– – – Flexible tubes, pipes and hoses, corrugated	5	E	5	5	5	5	5	
3917.39.90	– – – Other	5	E	5	5	5	5	5	
3917.40	– Fittings:								
3917.40.10	– – – Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	E	15	15	15	15	15	
3917.40.20	– – Other, of a kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	0	A	0	0	0	0	0	
3917.40.90	– – Other	5	E	5	5	5	5	5	
39.18	FLOOR COVERINGS MADE OF PLASTIC, WHETHER OR NOT SELF- ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS MADE OF PLASTIC, AS DEFINED IN NOTE 9 TO THIS CHAPTER								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3918.10.00	– Of polymers of vinyl chloride	10	E	10	10	10	10	10	
3918.90.00	– Of other plastics	10	E	10	10	10	10	10	
39.19	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS								
3919.10	– In rolls of a width not exceeding 20 cm:								
3919.10.10	– – Of a width not exceeding 10 cm	10	E	10	10	10	10	10	
3919.10.90	– – Other	15	E	5	5	5	5	5	
3919.90.00	– Other	0	A	0	0	0	0	0	
39.20	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS								
3920.10	– Of polymers of ethylene:								
3920.10.1	– – Flexible, of polyethylene:								
3920.10.11	– – – High density, twist type	0	A	0	0	0	0	0	
3920.10.19	– – – Other	15	H	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.10.20	– – Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	G	10	10	10	10	10	
3920.10.9	– – Other:								
3920.10.91	– – – Flexible, of a thickness not exceeding 0,10 mm, neither printed not metallized	0	A	0	0	0	0	0	
3920.10.99	– – – Other	15	G	5	5	5	5	5	
3920.20	– Of polymers of propylene:								
3920.20.1	– – Flexible, not printed:								
3920.20.11	– – – Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.20.12	– – – Metallized	5	H	5	5	5	5	5	
3920.20.19	– – – Other	0	A	0	0	0	0	0	
3920.20.2	– – Flexible, printed:								
3920.20.21	– – – Metallized	10	H	10	10	10	10	10	
3920.20.29	– – – Other	10	H	10	10	10	10	10	
3920.20.90	– – Other	0	A	0	0	0	0	0	
3920.30	– Of polymers of styrene:								
3920.30.1	– – Not printed:								
3920.30.11	– – – Sheets or plates	15	H	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.30.19	– – – Other	5	G	5	5	5	5	5	
3920.30.20	– – Printed	10	G	10	10	10	10	10	
3920.4	– Of polymers of vinyl chloride:								
3920.43	– – Containing no less than 6 plasticizers by weight:								
3920.43.1	– – – Rigid:								
3920.43.11	– – – – Of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.43.19	– – – – Other	10	G	10	10	10	10	10	
3920.43.20	– – – – Flexible, of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.43.3	– – – – Flexible, of a thickness not exceeding 400 microns:								
3920.43.31	– – – – Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.43.32	– – – – Not printed, metallized	5	G	5	5	5	5	5	
3920.43.33	– – – – Printed, not metallized	10	G	10	10	10	0	5	
3920.43.34	– – – – Printed, metallized	10	G	10	10	10	10	10	
3920.43.39	– – – – Other	0	A	0	0	0	0	0	
3920.49	– – Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.49.1	– – – Rigid:								
3920.49.11	– – – – Of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.49.19	– – – – Other	10	G	10	10	10	10	10	
3920.49.20	– – – Flexible, of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.49.3	– – – Flexible, of a thickness not exceeding 400 microns:								
3920.49.31	– – – – Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.49.32	– – – – Not printed, metallized	5	G	5	5	5	5	5	
3920.49.33	– – – – Printed, not metallized	10	G	10	10	10	0	10	
3920.49.34	– – – – Printed, metallized	10	G	10	10	10	0	10	
3920.49.39	– – – – Other	0	A	0	0	0	0	0	
3920.5	– Of acrylic polymers:								
3920.51	– – Of poly(methyl methacrylate):								
3920.51.10	– – – Of a thickness of 1 mm or more but not exceeding 40 mm	10	G	10	10	10	10	10	
3920.51.90	– – – Other	5	G	5	5	5	5	5	
3920.59.00	– – Other	5	G	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.6	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:								
3920.61.00	– – Of polycarbonates	5	G	5	5	5	5	5	
3920.62	– – Of poly(ethylene terephthalate) (PET):								
3920.62.1	– – – Flexible, not printed:								
3920.62.11	– – – – Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.62.12	– – – – Metallized	5	G	5	5	5	5	5	
3920.62.19	– – – – Other	0	A	0	0	0	0	0	
3920.62.2	– – – Flexible, printed:								
3920.62.21	– – – – Metallized	10	G	10	10	10	10	10	
3920.62.29	– – – – Other	10	G	10	10	10	10	10	
3920.62.90	– – – Other	0	A	0	0	0	0	0	
3920.63.00	– – Of unsaturated polyesters	0	A	0	0	0	0	0	
3920.69.00	– – Of other polyesters	0	A	0	0	0	0	0	
3920.7	– Of cellulose or its chemical derivatives:								
3920.71	– – Of regenerated cellulose:								
3920.71.1	– – – Not printed:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.71.11	– – – – Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.71.12	– – – – Metallized	5	G	5	5	5	5	5	
3920.71.19	– – – – Other	0	A	0	0	0	0	0	
3920.71.2	– – – Printed:								
3920.71.21	– – – – Metallized	10	G	10	10	10	10	10	
3920.71.29	– – – – Other	10	G	10	10	10	10	10	
3920.73.00	– – Of cellulose acetate	0	A	0	0	0	0	0	
3920.79	– – Of other cellulose derivatives:								
3920.79.10	– – – Of vulcanized fibre	0	A	0	0	0	0	0	
3920.79.90	– – – Other	0	A	0	0	0	0	0	
3920.9	– Of other plastics:								
3920.91.00	– – Of poly(vinyl butyral)	5	G	5	5	5	5	5	
3920.92	– – Of polyamides:								
3920.92.1	– – – Flexible:								
3920.92.13	– – – – Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.92.14	– – – – Not printed, metallized	5	G	5	5	5	5	5	
3920.92.15	– – – – Printed, not metallized	10	G	10	10	10	10	10	
3920.92.16	– – – – Printed, metallized	10	G	10	10	10	10	10	
3920.92.19	– – – – Other	0	A	0	0	0	0	0	
3920.92.20	– – – Rigid	5	G	5	5	5	5	5	
3920.93.00	– – Of amino-resins	5	G	5	5	5	5	5	
3920.94.00	– – Of phenolic resins	5	G	5	5	5	5	5	
3920.99.00	– – Of other plastics	0	A	0	0	0	0	0	
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC								
3921.1	– Cellular products (alveolar):								
3921.11.00	– – Of polymers of styrene	5	E	5	5	5	5	5	
3921.12.00	– – Of polymers of vinyl chloride	10	E	10	10	10	10	10	
3921.13.00	– – Of polyurethanes	5	E	5	5	5	5	5	
3921.14.00	– – Of regenerated cellulose	0	A	0	0	0	0	0	
3921.19	– – Of other plastics:								
3921.19.10	– – – Of polyethylene, of a kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3921.19.90	– – – Other	5	E	5	5	5	5	5	
3921.90	– Other:								
3921.90.10	– – Rigid, reinforced or with reinforcing net	5	E	5	5	5	5	5	
3921.90.20	– – With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	10	E	10	10	10	10	10	
3921.90.30	– – Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	E	10	10	10	10	10	
3921.90.4	– – Other, flexible, laminated, reinforced or similarly combined with other materials:								
3921.90.41	– – – Neither printed nor metallized	5	E	5	5	5	5	5	
3921.90.42	– – – Not printed, metallized	5	E	5	5	5	5	5	
3921.90.43	– – – Printed, not metallized	10	C	10	10	10	10	10	
3921.90.44	– – – Printed, metallized	10	E	10	10	10	10	10	
3921.90.90	– – Other	5	E	5	5	5	5	5	
39.22	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, MADE OF PLASTIC								
3922.10	– Baths, shower-baths, sinks and wash-basins:								
3922.10.10	– – Sinks	10	E	10	10	10	10	10	
3922.10.20	– – Baths, shower-baths and wash-basins	15	E	15	15	15	15	15	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3922.20.00	– Lavatory seats and covers	10	E	10	10	10	10	10	
3922.90.00	– Other	10	E	10	10	10	10	10	
39.23	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURE DEVICES, MADE OF PLASTIC								
3923.10.00	– Boxes, cases, crates and similar articles	10	C	10	10	10	10	10	
3923.2	– Sacks and bags (including cones):								
3923.21	– – Of polymers of ethylene:								
3923.21.10	– – – Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A	0	0	0	0	0	
3923.21.20	– – – Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A	0	0	0	0	0	
3923.21.90	– – – Other	10	C	10	10	10	10	10	
3923.29	– – Of other plastics:								
3923.29.10	– – – Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A	0	0	0	0	0	
3923.29.90	– – – Other	10	E	10	10	10	10	10	
3923.30	– Carboys, bottles, flasks and similar articles:								
3923.30.10	– – Isothermic containers other than vacuum containers	5	E	5	5	5	5	5	
3923.30.20	– – Containers with adhesive covers, tear tab openings or perforatable closures	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3923.30.9	– – Other:								
3923.30.91	– – – Preforms for beverage containers	5	C	5	5	5	5	5	
3923.30.93	– – – Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	10	E	0	10	10	10	5	
3923.30.99	– – – Other	10	E	10	10	10	10	10	
3923.40	– Spools, cops, bobbins and similar supports:								
3923.40.10	– – Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	5	E	5	5	5	5	5	
3923.40.90	– – Other	0	A	0	0	0	0	0	
3923.50	– Stoppers, lids, caps and other closures:								
3923.50.10	– – Pouring stoppers, whether or not threaded	0	A	0	0	0	0	0	
3923.50.20	– – "Roll-on" spheres, whether or not with the neck of the container	0	A	0	0	0	0	0	
3923.50.30	– – Threaded lids with safety strip	0	A	0	0	0	0	0	
3923.50.40	– – Dropper-type threaded lids and press-on lids with safety strip	10	E	0	10	10	10	5	
3923.50.90	– – Other	10	C	10	10	10	10	10	
3923.90	– Other:								
3923.90.10	– – Moulded sheets for packing and transporting eggs	5	E	5	5	5	5	5	
3923.90.20	– – Fastenings for containers (for example for "six-packs")	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3923.90.30	– – Moulded containers and packaging for suppositories	10	E	0	10	10	10	5	
3923.90.90	– – Other	10	E	10	10	10	10	10	
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, MADE OF PLASTIC								
3924.10	– Tableware and kitchenware:								
3924.10.10	– – Handles	5	E	5	5	5	5	5	
3924.10.90	– – Other	15	E	15	15	15	15	15	
3924.90	– Other:								
3924.90.10	– – Teats for babies' feeding bottles	10	E	10	10	10	10	10	
3924.90.90	– – Other	15	C	15	15	15	15	15	
39.25	PLASTIC CONSTRUCTION ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3925.10.00	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	0	A	0	0	0	0	0	
3925.20.00	– Doors, windows and their frames and thresholds for doors	15	E	15	15	15	15	15	
3925.30.00	– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	E	15	15	15	15	15	
3925.90	– Other:								
3925.90.10	– – Front plates for electrical switches and sockets	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3925.90.20	– – Channels and fittings therefor for electrical installations	0	A	0	0	0	0	0	
3925.90.90	– – Other	10	C	10	10	10	10	10	
39.26	OTHER ARTICLES MADE OF PLASTIC AND ARTICLES MADE OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14								
3926.10	– Office or school supplies:								
3926.10.10	– – Erasers	10	E	10	10	10	5	0	
3926.10.90	– – Other	15	E	15	15	15	15	15	
3926.20.00	– Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	E	15	15	15	15	15	
3926.30.00	– Fittings for furniture, coachwork or the like	10	E	10	10	10	10	10	
3926.40.00	– Statuettes and other ornaments	15	E	15	15	15	15	15	
3926.90	– Other:								
3926.90.10	– – Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	E	5	5	5	5	5	
3926.90.20	– – Transmission, conveyor or elevator belts or belting	0	A	0	0	0	0	0	
3926.90.30	– – Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3926.90.40	– – Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	0	A	0	0	0	0	0	
3926.90.50	– – Gaskets or seals	5	E	5	5	5	5	5	
3926.90.9	– – Other:								
3926.90.91	– – – Printed labels, metallized in a bath of aluminium and backed with paper	5	E	5	5	5	5	5	
3926.90.92	– – – Boot and shoe lasts	0	A	0	0	0	0	0	
3926.90.93	– – – Reflecting articles for road or safety signs	5	E	5	5	5	5	5	
3926.90.94	– – – Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A	0	0	0	0	0	
3926.90.99	– – – Other	15	E	15	15	15	15	15	
40.01	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4001.10.00	– Natural rubber latex, whether or not pre-vulcanized	5	A	5	5	5	5	5	
4001.2	– Natural rubber in other forms:								
4001.21.00	– – Smoked sheets	15	C	5	5	5	5	5	
4001.22.00	– – Technically specified natural rubber (TSNR)	15	C	5	5	5	5	5	
4001.29.00	– – Other	5	C	5	5	5	5	5	
4001.30.00	– Balata, gutta-percha, guayule, chicle and similar natural gums	5	A	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
40.02	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS; MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4002.1	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):								
4002.11.00	– – Latex	0	A	0	0	0	0	0	
4002.19.00	– – Other	0	A	0	0	0	0	0	
4002.20.00	– Butadiene rubber (BR)	0	A	0	0	0	0	0	
4002.3	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):								
4002.31.00	– – Isobutene-isoprene (butyl) rubber (IIR)	0	A	0	0	0	0	0	
4002.39.00	– – Other	0	A	0	0	0	0	0	
4002.4	– Chloroprene (chlorobutadiene) rubber (CR):								
4002.41.00	– – Latex	0	A	0	0	0	0	0	
4002.49.00	– – Other	0	A	0	0	0	0	0	
4002.5	– Acrylonitrile-butadiene rubber (NBR):								
4002.51.00	– – Latex	0	A	0	0	0	0	0	
4002.59.00	– – Other	0	A	0	0	0	0	0	
4002.60.00	– Isoprene rubber (IR)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4002.70.00	– Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A	0	0	0	0	0	
4002.80.00	– Mixtures of any product of heading 40.01 with any product of this heading	0	A	0	0	0	0	0	
4002.9	– Other:								
4002.91.00	– – Latex	0	A	0	0	0	0	0	
4002.99.00	– – Other	0	A	0	0	0	0	0	
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	15	E	5	5	5	5	5	
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	0	A	0	0	0	0	0	
40.05	COMPOUNDED RUBBER, UNVULCANIZED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4005.10.00	– Rubber compounded with carbon black or silica	0	A	0	0	0	0	0	
4005.20.00	– Solutions; dispersions other than those of subheading 4005.10	10	E	10	10	10	10	10	
4005.9	– Other:								
4005.91	– – Plates, sheets and strips:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4005.91.10	– – – Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A	0	0	0	0	0	
4005.91.90	– – – Other	10	E	10	10	10	10	10	
4005.99	– – Other:								
4005.99.10	– – – Chewing gum base	0	A	0	0	0	0	0	
4005.99.90	– – – Other	10	E	10	10	10	10	10	
40.06	OTHER FORMS (FOR EXAMPLE: RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE: DISCS AND RINGS), OF UNVULCANIZED RUBBER								
4006.10.00	– "Camel-back" strips for retreading rubber tyres	10	E	10	10	10	10	10	
4006.90.00	– Other	15	E	5	5	5	5	5	
40.07	VULCANIZED RUBBER THREAD AND CORD								
4007.00.10	– Thread	0	A	0	0	0	0	0	
4007.00.20	– Cord	5	E	5	5	5	5	5	

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4008.29.90	– – – Other	5	E	5	5	5	5	5	
40.09	TUBES, PIPES AND HOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES)								
4009.1	– Not reinforced or otherwise combined with other materials:								
4009.11	– – Without fittings:								
4009.11.10	– – – Of an external diameter of 1,5 mm or more but no more than 15 mm	10	E	10	10	10	10	10	
4009.11.90	– – – Other	5	C	5	5	5	5	5	
4009.12.00	– – With fittings	5	E	5	5	5	5	5	
4009.2	– Reinforced or otherwise combined only with metal:								
4009.21.00	– – Without fittings	5	E	5	5	5	5	5	
4009.22.00	– – With fittings	5	E	5	5	5	5	5	
4009.3	– Reinforced or otherwise combined only with textile material:								
4009.31.00	– – Without fittings	5	E	5	5	5	5	5	
4009.32.00	– – With fittings	5	E	5	5	5	5	5	
4009.4	– Reinforced or otherwise combined with other materials:								
4009.41.00	– – Without fittings	5	E	5	5	5	5	5	
4009.42.00	– – With fittings	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
40.10	CONVEYOR OR TRANSMISSION BELTS OR BELTING MADE OF VULCANIZED RUBBER								
4010.1	– Conveyor belts or belting:								
4010.11.00	– – Reinforced only with metal	0	A	0	0	0	0	0	
4010.12.00	– – Reinforced only with textile material	0	A	0	0	0	0	0	
4010.19	– – Other:								
4010.19.10	– – Reinforced only with plastic	0	A	0	0	0	0	0	
4010.19.90	– – – Other	0	A	0	0	0	0	0	
4010.3	– Transmission belts or belting:								
4010.31.00	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	0	0	0	0	0	
4010.32.00	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	0	0	0	0	0	
4010.33.00	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	0	0	0	0	0	
4010.34.00	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4010.35.00	– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A	0	0	0	0	0	
4010.36.00	– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A	0	0	0	0	0	
4010.39.00	– – Other	0	A	0	0	0	0	0	
40.11	NEW PNEUMATIC TYRES, MADE OF RUBBER								
4011.10.00	– Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	C	5	15	15	15	5	
4011.20	– Of a kind used on buses or lorries:								
4011.20.10	– – Radial	5	C	5	5	5	5	5	
4011.20.90	– – Other	15	C	5	15	15	15	5	
4011.30.00	– Of a kind used on aircraft	5	E	5	5	5	5	5	
4011.40.00	– Of a kind used on motorcycles	15	E	5	5	5	5	5	
4011.50.00	– Of a kind used on bicycles	0	A	0	0	0	0	0	
4011.6	– Other, having a 'herring-bone' or similar tread:								
4011.61.00	– – Of a kind used on agricultural or forestry vehicles and machines	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4011.62.00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15	E	5	5	5	5	5	
4011.63.00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15	C	5	5	5	5	5	
4011.69.00	– – Other	15	C	5	5	5	5	5	
4011.9	– Other:								
4011.92.00	– – Of a kind used on agricultural or forestry vehicles and machines	5	E	5	5	5	5	5	
4011.93.00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15	E	5	5	5	5	5	
4011.94.00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15	E	5	5	5	5	5	
4011.99.00	– – Other	15	E	5	5	5	5	5	
40.12	RETREADED OR USED PNEUMATIC TYRES MADE OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, MADE OF RUBBER								
4012.1	– Retreaded (pneumatic) tyres:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4012.11.00	– – Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	C	15	15	15	15	15	
4012.12.00	– – Of a kind used on buses or lorries	15	E	15	15	15	15	15	
4012.13.00	– – Of a kind used on aircraft	15	E	15	15	15	15	15	
4012.19.00	– – Other	15	E	15	15	15	15	15	
4012.20.00	– Used pneumatic tyres	15	C	15	15	15	15	15	
4012.90	– Other:								
4012.90.10	– – Tyre treads	5	E	5	5	5	5	5	
4012.90.20	– – Tyre flaps	10	E	10	10	10	10	10	
4012.90.3	– – Solid or cushion tyres:								
4012.90.31	– – – Solid tyres, of an outside diameter not exceeding 90 cm	10	E	10	10	10	10	10	
4012.90.32	– – – Solid tyres, of an external diameter exceeding 90 cm	15	E	5	5	5	5	5	
4012.90.39	– – – Other	10	E	10	10	10	10	10	

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

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4016.99.10	– – – Hand tools	10	E	10	10	10	10	10	
4016.99.3	– – – Stoppers and bungs:								
4016.99.31	– – – – Stoppers for flasks	0	A	0	0	0	0	0	
4016.99.39	– – – – Other	5	E	5	5	5	5	5	
4016.99.90	– – – Other	15	C	5	5	5	5	5	
40.17	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER								
4017.00.10	– In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	E	10	10	10	10	10	
4017.00.90	– Other	15	E	5	5	5	5	5	
41.01	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT–DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT								
4101.20	– Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4101.20.1	– Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.20.11	– – – Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m^2 (28 square feet)	10	E	10	10	10	10	10	
4101.20.19	– – – Other	15	E	5	5	5	5	5	
4101.20.20	– – Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.20.90	– – Other	0	A	0	0	0	0	0	
4101.50	– Whole hides and skins, of a weight per unit exceeding 16 kg:								
4101.50.1	– Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.50.11	– – – Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m^2 (28 square feet)	10	E	10	10	10	10	10	
4101.50.19	– – – Other	15	E	5	5	5	5	5	
4101.50.20	– – Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.50.90	– – Other	0	A	0	0	0	0	0	
4101.90	– Other, including butts, bends and bellies:								
4101.90.1	– Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4101.90.11	– – – Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m^2 (28 square feet)	10	E	10	10	10	10	10	
4101.90.19	– – – Other	15	E	5	5	5	5	5	
4101.90.20	– – Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.90.90	– – Other	0	A	0	0	0	0	0	
41.02	RAW SKINS OF SHEEP OR LAMBS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER								
4102.10.00	– With wool on	0	A	0	0	0	0	0	
4102.2	– Without wool on:								
4102.21.00	– – Pickled	0	A	0	0	0	0	0	
4102.29	– – Other:								
4102.29.10	– – Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4102.29.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
41.03	OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 B) OR 1 C) TO THIS CHAPTER								
4103.20	– Of reptiles:								
4103.20.10	– – Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4103.20.90	– – Other	0	A	0	0	0	0	0	
4103.30	– Of swine:								
4103.30.10	– – Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4103.30.90	– – Other	0	A	0	0	0	0	0	
4103.90	– Other:								
4103.90.1	– – Having undergone a tanning (including pre-tanning) process that is reversible:								
4103.90.11	– – – Of goats	5	E	5	5	5	5	5	
4103.90.12	– – – Of camel or dromedary	15	E	15	15	15	15	15	
4103.90.19	– – – Other	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4103.90.9	– – Other:								
4103.90.91	– – – Of goats	0	A	0	0	0	0	0	
4103.90.92	– – – Of camel or dromedary	15	E	15	15	15	15	15	
4103.90.99	– – – Other	0	A	0	0	0	0	0	
41.04	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4104.1	– In the wet state (including wet-blue):								
4104.11	– – Full grains, unsplit; grain splits:								
4104.11.1	– – – Whole bovine skin leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet):								
4104.11.11	– – – – Wet-blue	0	A	0	0	0	0	0	
4104.11.19	– – – – Other	15	E	5	5	5	5	5	
4104.11.2	– – – Other bovine (including buffalo) leather and equine leather, tanned or retanned but not further prepared, whether or not split:								
4104.11.21	– – – – Bovine leather, vegetable pre-tanned	10	E	10	10	10	10	10	
4104.11.22	– – – – Bovine leather, wet-blue	0	A	0	0	0	0	0	
4104.11.23	– – – – Other bovine leather	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4104.11.24	– – – – Equine leather	10	E	10	10	10	10	10	
4104.19	– – Other:								
4104.19.1	– – – Whole bovine skin leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet):								
4104.19.11	– – – – Wet-blue	0	A	0	0	0	0	0	
4104.19.19	– – – – Other	15	E	5	5	5	5	5	
4104.19.2	– – – Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:								
4104.19.21	– – – – Bovine leather, vegetable pre-tanned	10	E	10	10	10	10	10	
4104.19.22	– – – – Bovine leather, wet-blue	0	A	0	0	0	0	0	
4104.19.23	– – – – Other bovine leather	15	E	5	5	5	5	5	
4104.19.24	– – – – Equine leather	10	E	10	10	10	10	10	
4104.4	– In the dry state (crust):								
4104.41	– – Full grains, unsplit; grain splits:								
4104.41.10	– – – Bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	5	5	5	5	5	
4104.41.90	– – – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4104.49	– – Other:								
4104.49.10	– – – Bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	5	5	5	5	5	
4104.49.90	– – – Other	10	E	10	10	10	10	10	
41.05	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4105.10.00	– In the wet state (including wet-blue)	15	C	5	5	5	5	5	
4105.30.00	– In the dry state (crust)	15	E	5	5	5	5	5	
41.06	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4106.2	– Of goats								
4106.21.00	– – In the wet state (including wet-blue)	15	E	5	5	5	5	5	
4106.22.00	– – In the dry state (crust)	15	E	5	5	5	5	5	
4106.3	– Of swine:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4106.31	– – In the wet state (including wet-blue):								
4106.31.10	– – – Wet-blue	0	A	0	0	0	0	0	
4106.31.90	– – – Other	5	E	5	5	5	5	5	
4106.32.00	– – In the dry state (crust)	5	E	5	5	5	5	5	
4106.40.00	– Of reptiles	15	E	5	5	5	5	5	
4106.9	– Other:								
4106.91.00	– – In the wet state (including wet-blue)	15	E	5	5	5	5	5	
4106.92.00	– – In the dry state (crust)	15	E	5	5	5	5	5	
41.07	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14								
4107.1	– Whole hides and skins:								
4107.11	– – Full grains, unsplit:								
4107.11.10	– – Bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	5	5	5	5	5	
4107.11.90	– – – Other	10	E	10	10	10	10	10	
4107.12	– – Grain splits:								
4107.12.10	– – – Bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4107.12.90	– – – Other	10	E	10	10	10	10	10	
4107.19	– – Other:								
4107.19.10	– – – Bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	5	5	5	5	5	
4107.19.90	– – – Other	10	E	10	10	10	10	10	
4107.9	– Other, including parts:								
4107.91.00	– – Full grains, unsplit	10	E	10	10	10	10	10	
4107.92.00	– – Grain splits	10	E	10	10	10	10	10	
4107.99.00	– – Other	10	E	10	10	10	10	10	
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	15	E	5	5	5	5	5	
41.13	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14								
4113.10.00	– Of goats	15	E	5	5	5	5	5	
4113.20.00	– Of swine	5	E	5	5	5	5	5	
4113.30.00	– Of reptiles	15	E	5	5	5	5	5	
4113.90.00	– Other	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
41.14	CHAMOIS (INCLUDING OIL-COMBINED CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLIZED LEATHER								
4114.10.00	– Chamois (including combination chamois) leather	10	E	10	10	10	10	10	
4114.20.00	– Patent leather and patent laminated leather; metallized leather	10	E	10	10	10	10	10	
41.15	COMPOSITION LEATHER BASED ON LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIPS, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR								
4115.10.00	– Composition leather based on leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	10	E	10	10	10	10	10	
4115.20.00	– Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	E	15	15	15	15	15	
42.02	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF PLASTIC SHEETING, OF TEXTILE MATERIAL, OF VULCANIZED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER								
4202.1	– Trunks, suitcases, vanity cases, executive-cases, brief-cases, school satchels and similar containers:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4202.11.00	– – With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.12.00	– – With outer surface of plastic or of textile material	15	C	15	15	15	15	15	
4202.19.00	– – Other	15	E	15	15	15	15	15	
4202.2	– Handbags, whether or not with shoulder strap, including those without handle:								
4202.21.00	– – With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.22.00	– – With outer surface of plastic sheeting or textile material	15	C	15	15	15	15	15	
4202.29.00	– – Other	15	E	15	15	15	15	15	
4202.3	– Articles of a kind normally carried in the pocket or in the handbag:								
4202.31.00	– – With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.32.00	– – With outer surface of plastic sheeting or textile material	15	E	15	15	15	15	15	
4202.39.00	– – Other	15	E	15	15	15	15	15	
4202.9	– Other:								
4202.91.00	– – With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4202.92.00	– – With outer surface of plastic sheeting or textile material	15	E	15	15	15	15	15	
4202.99.00	– – Other	15	E	15	15	15	15	15	
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER								
4203.10	– Articles of apparel:								
4203.10.10	– – Protective, for all trades	10	E	10	10	10	10	10	
4203.10.90	– – Other	15	E	15	15	15	15	15	
4203.2	– Gloves, mittens and mitts:								
4203.21	– – Specially designed for use in sports:								
4203.21.10	– – – For baseball and softball	10	E	10	10	10	10	10	
4203.21.90	– – – Other	10	E	10	10	10	10	10	
4203.29	– – Other:								
4203.29.10	– – – Protective, for all trades	10	E	10	10	10	10	10	
4203.29.90	– – – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4203.30.00	– Belts and bandoliers	15	E	15	15	15	15	15	
4203.40.00	– Other clothing accessories	15	E	15	15	15	15	15	
42.05	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER								
4205.00.10	– Articles for technical use of natural leather or composition leather	0	A	0	0	0	0	0	
4205.00.90	– Other	15	E	15	15	15	15	15	
42.06	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS								
4206.00.10	– Catgut	0	A	0	0	0	0	0	
4206.00.90	– Other	0	A	0	0	0	0	0	
43.01	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03								
4301.10.00	– Of mink, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.30.00	– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.60.00	– Of fox, whole, with or without head, tail or paws	15	C	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4301.80.00	– Other furskins, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.90.00	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	C	15	15	15	15	15	
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03								
4302.1	– Whole skins, with or without head, tail or paws, not assembled:								
4302.11.00	– Of mink	15	C	15	15	15	15	15	
4302.19.00	– – Other	15	C	15	15	15	15	15	
4302.20.00	– Heads, tails, paws and other pieces or cuttings, not assembled	15	C	15	15	15	15	15	
4302.30.00	– Whole skins and pieces or cuttings thereof, assembled	15	C	15	15	15	15	15	
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FUR SKIN								
4303.10.00	– Articles of apparel and clothing accessories	15	E	15	15	15	15	15	
4303.90.00	– Other	15	E	15	15	15	15	15	

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

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
44.03	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED								
4403.10.00	– Treated with paint, stains, creosote or other preservatives	0	A	0	0	0	0	0	
4403.20.00	– Other, coniferous	0	A	0	0	0	0	0	
4403.4	– Other, of tropical wood specified in Subheading Note 1 to this Chapter:								
4403.41.00	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A	0	0	0	0	0	
4403.49.00	– – Other	0	A	0	0	0	0	0	
4403.9	– Other:								
4403.91.00	– Of holm, cork and other oaks (*Quercus* spp.)	0	A	0	0	0	0	0	
4403.92.00	– – Of beech (*Fagus* spp.)	0	A	0	0	0	0	0	
4403.99.00	– – Other	0	A	0	0	0	0	0	
44.04	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE								
4404.10.00	– Coniferous	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4404.20.00	– Non-coniferous	0	A	0	0	0	0	0	
4405.00.00	WOOD WOOL; WOOD FLOUR	0	A	0	0	0	0	0	
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD								
4406.10.00	– Not impregnated	0	A	0	0	0	0	0	
4406.90.00	– Other	0	A	0	0	0	0	0	
44.07	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 mm								
4407.10.00	– Coniferous	5	E	5	5	5	5	5	
4407.2	– Of tropical woods specified in Subheading Note 1 to this Chapter:								
4407.21.00	– – Mahogany (*Swietenia* spp.)	5	E	5	5	5	5	5	
4407.22.00	– – Virola, Imbuia and Balsa	5	E	5	5	5	5	5	
4407.25.00	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E	5	5	5	5	5	
4407.26.00	– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	E	5	5	5	5	5	
4407.27.00	– – Sapelli	5	E	5	5	5	5	5	
4407.28.00	– – Iroko	5	E	5	5	5	5	5	
4407.29.00	– – Other	5	E	5	5	5	5	5	
4407.9	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4407.91.00	– Of holm, cork and other oaks (*Quercus* spp.)	5	E	5	5	5	5	5	
4407.92.00	– – Of beech (*Fagus* spp.)	5	E	5	5	5	5	5	
4407.93.00	– – Of maple (*Acer* spp.)	5	E	5	5	5	5	5	
4407.94.00	– – Of cherry (*Prunus* spp.)	5	E	5	5	5	5	5	
4407.95.00	– Of ash (*Fraxinus* spp.)	5	E	5	5	5	5	5	
4407.99.00	– – Other	5	E	5	5	5	5	5	
44.08	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6mm								
4408.10.00	– Coniferous	10	E	10	10	10	10	10	
4408.3	– Of tropical woods specified in Subheading Note 1 to this Chapter:								
4408.31.00	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	E	10	10	10	10	10	
4408.39.00	– – Other	10	E	10	10	10	10	10	
4408.90.00	– Other	10	E	10	5	10	10	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
44.09	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED								
4409.10.00	– Coniferous	10	E	10	5	10	10	5	
4409.2	– Non-coniferous:								
4409.21.00	– – Of bamboo	10	E	10	10	10	10	10	
4409.29.00	– – Other	10	E	10	10	10	10	10	
44.10	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB), AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES								
4410.1	– Of wood:								
4410.11	– – Particle board:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4410.11.10	– – – Unworked or not further worked than sanded	10	E	10	5	10	10	5	
4410.11.20	– – – Surface covered with melamine-impregnated paper	10	E	10	5	10	10	5	
4410.11.30	– – – Surface covered with decorative laminates of plastic	10	E	10	5	10	10	5	
4410.11.90	– – – Other	10	E	10	5	10	10	5	
4410.12	– – Oriented strand board (OSB):								
4410.12.10	– – – Unworked or not further worked than sanded	10	E	10	10	10	10	10	
4410.12.90	– – – Other	10	E	10	10	10	10	10	
4410.19	– – Other:								
4410.19.1	– – – Waferboard:								
4410.19.11	– – – – Unworked or not further worked than sanded	10	E	10	10	10	10	10	
4410.19.19	– – – – Other	10	E	10	10	10	10	10	
4410.19.2	– – – Other, of wood:								
4410.19.21	– – – – Unworked or not further worked than sanded	10	E	10	5	10	10	5	
4410.19.22	– – – – Surface covered with melamine-impregnated paper	10	E	10	5	10	10	5	
4410.19.23	– – – – Surface covered with decorative laminates of plastic	10	E	10	5	10	10	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4410.19.29	– – – – Other	10	E	10	5	10	10	5	
4410.90.00	– Other	10	E	10	10	10	10	10	
44.11	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES								
4411.1	– Medium Density Fibreboard (MDF):								
4411.12	– – Of a thickness not exceeding 5 mm:								
4411.12.1	– – – Fibreboard of a density exceeding 0,5 g/cm^3 but not exceeding 0,8 g/cm^3:								
4411.12.11	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.12.19	– – – – Other	10	E	10	5	10	10	5	
4411.12.2	– – – Fibreboard of a density exceeding 0,35 g/cm^3 but not exceeding 0,5 g/cm^3:								
4411.12.21	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.12.29	– – – – Other	10	E	10	10	10	10	10	
4411.13	– – Of a thickness exceeding 5 mm but not exceeding 9 mm:								
4411.13.1	– – – Fibreboard of a density exceeding 0,5 g/cm^3 but not exceeding 0,8 g/cm^3:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4411.13.11	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.13.19	– – – – Other	10	E	10	5	10	10	5	
4411.13.2	– – – Fibreboard of a density exceeding 0,35 g/cm^3 but not exceeding 0,5 g/cm^3:								
4411.13.21	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.13.29	– – – – Other	10	E	10	10	10	10	10	
4411.14	– – Of a thickness exceeding 9 mm:								
4411.14.1	– – – Fibreboard of a density exceeding 0,5 g/cm^3 but not exceeding 0,8 g/cm^3:								
4411.14.11	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.14.19	– – – – Other	10	E	10	5	10	10	5	
4411.14.2	– – – Fibreboard of a density exceeding 0,35 g/cm^3 but not exceeding 0,5 g/cm^3:								
4411.14.21	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.14.29	– – – – Other	10	E	10	10	10	10	10	
4411.9	– Other:								
4411.92	– – Of a density exceeding 0,8 g/cm^3:								
4411.92.10	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.92.90	– – – Other	10	E	10	5	10	10	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4411.93	– – Of a density exceeding 0,5 g/cm^3 but not exceeding 0,8 g/cm^3:								
4411.93.10	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.93.90	– – – Other	10	E	10	5	10	10	5	
4411.94	– – Of a density not exceeding 0,5 g/cm^3:								
4411.94.1	– – – Fibreboard of a density exceeding 0,35 g/cm^3 but not exceeding 0,5 g/cm^3:								
4411.94.11	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.94.19	– – – – Other	10	E	10	10	10	10	10	
4411.94.9	– – – Other:								
4411.94.91	– – – – Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.94.99	– – – – Other	10	E	10	5	10	10	5	
44.12	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD								
4412.10	– Of bamboo:								
4412.10.1	– – Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.10.11	– – – With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.12	– – – Other, with at least one outer ply of non-coniferous wood	10	E	10	10	10	10	10	
4412.10.19	– – – Other	10	E	10	10	10	10	10	
4412.10.2	– – Other, with at least one outer ply of non-coniferous wood:								
4412.10.21	– – – With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.22	– – – Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.10.29	– – – Other	10	E	10	10	10	10	10	
4412.10.9	– – Other:								
4412.10.91	– – – With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.92	– – – Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.10.99	– – – Other	10	E	10	10	10	10	10	
4412.3	– Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.31.00	– – With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.32.00	– – Other, with at least one outer ply of non-coniferous wood	10	E	10	10	10	10	10	
4412.39.00	– – Other	10	E	10	10	10	10	10	
4412.9	– Other:								
4412.94	– – Blockboard, laminboard and battenboard (with core composed of plates, slats or strips):								
4412.94.1	– – – Other, with at least one outer ply of non-coniferous wood:								
4412.94.11	– – – – With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.94.12	– – – – Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.94.19	– – – – Other	10	E	10	10	10	10	10	
4412.94.9	– – – Other:								
4412.94.91	– – – – With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.94.92	– – – – Other, containing at least one layer of particle board	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.94.99	– – – – Other	10	E	10	10	10	10	10	
4412.99	– – Other:								
4412.99.1	– – – Other, with at least one outer ply of non-coniferous wood:								
4412.99.11	– – – – With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.99.12	– – – – Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.99.19	– – – – Other	10	E	10	10	10	10	10	
4412.99.9	– – – Other:								
4412.99.91	– – – – With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.99.92	– – – – Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.99.99	– – – – Other	10	E	10	10	10	10	10	
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	E	15	15	15	15	15	
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS, OF WOOD								
4415.10	– Cases, boxes, crates, drums and similar packings; cable-drums:								
4415.10.10	– – Cable-drums	10	E	10	10	10	10	10	
4415.10.90	– – Other	10	E	10	10	10	10	10	
4415.20.00	– Pallets, box pallets and other load boards; pallet collars	10	E	10	10	10	10	10	
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES								
4416.00.10	– Casks, drums and barrels, whether or not reinforced, and parts thereof	10	E	10	10	10	10	10	
4416.00.90	– Other	10	E	10	10	10	10	10	
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	10	E	10	0	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
44.18	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS AS FLOOR COVERING, SHINGLES AND SHAKES								
4418.10.00	– Windows, French windows and their frames	15	E	15	15	15	15	15	
4418.20.00	– Doors and their frames and thresholds	15	E	15	15	15	15	15	
4418.40.00	– Shuttering for concrete	15	E	15	15	15	15	15	
4418.50.00	– Shingles and shakes	15	E	15	15	15	15	15	
4418.60.00	– Posts and beams	15	E	15	15	15	15	15	
4418.7	– Assembled flooring panels:								
4418.71.00	– – For mosaic floors	15	E	15	15	15	15	15	
4418.72.00	– – Other, multilayer	15	E	15	15	15	15	15	
4418.79.00	– – Other	15	E	15	15	15	15	15	
4418.90	– Other:								
4418.90.10	– – Cellular boards (alveolar), whether or not covered	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4418.90.90	– – Other	15	E	15	15	15	15	15	
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	15	E	15	15	15	15	15	
44.20	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94								
4420.10.00	– Statuettes and other ornaments, of wood	15	E	15	15	15	15	15	
4420.90	– Other:								
4420.90.10	– – Wood marquetry and inlaid wood	15	E	15	15	15	15	15	
4420.90.90	– – Other	15	E	15	15	15	15	15	
44.21	OTHER ARTICLES OF WOOD								
4421.10.00	– Clothes hangers	15	E	15	15	15	15	15	
4421.90	– Other:								
4421.90.10	– – Spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	0	A	0	0	0	0	0	
4421.90.20	– – Match splints	15	E	5	5	5	5	5	
4421.90.90	– – Other	15	E	15	15	15	15	15	

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

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

▼B

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

▼B

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4706.10.00	– Cotton linters pulp	0	A	0	0	0	0	0	
4706.20.00	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A	0	0	0	0	0	
4706.30	– Other, of bamboo:								
4706.30.10	– – Mechanical pulps	0	A	0	0	0	0	0	
4706.30.20	– – Chemical pulps	0	A	0	0	0	0	0	
4706.30.30	– – Semi-chemical pulps	0	A	0	0	0	0	0	
4706.9	– Other:								
4706.91.00	– – Mechanical	0	A	0	0	0	0	0	
4706.92.00	– – Chemical	0	A	0	0	0	0	0	
4706.93.00	– – Semi-chemical	0	A	0	0	0	0	0	
47.07	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD								
4707.10.00	– Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0	A	0	0	0	0	0	
4707.20.00	– Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4707.30.00	– Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	0	A	0	0	0	0	0	
4707.90.00	– Other, including unsorted waste and scrap	0	A	0	0	0	0	0	
4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS	0	A	0	0	0	0	0	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET)								
4802.10.00	– Hand-made paper and paperboard (sheet by sheet)	0	A	0	0	0	0	0	
4802.20.00	– Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A	0	0	0	0	0	
4802.40.00	– Wallpaper base	0	A	0	0	0	0	0	
4802.5	– Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:								
4802.54	– – Weighing less than 40 g/m^2:								
4802.54.10	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	0	0	0	0	0	

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.55.32	– – – – Weighing more than 40 g/m^2 but not more than 80 g/m^2, of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.55.39	– – – – Other	10	C	10	10	10	10	10	
4802.55.40	– – – Carbonising base paper:	0	A	0	0	0	0	0	
4802.55.9	– – – Other:								
4802.55.91	– – – – Of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.55.99	– – – – Other	10	E	10	10	10	10	10	
4802.56	– – Weighing 40 g/m^2 or more but not more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:								
4802.56.1	– – – Bond register paper in sheets with one side exceeding 360 mm and the other side exceeding 150 mm:								
4802.56.11	– – – – Weighing 40 g/m^2 or more but not more than 60 g/m^2	0	A	0	0	0	0	0	
4802.56.19	– – – – Other	0	A	0	0	0	0	0	
4802.56.20	– – – Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4802.56.3	– – – Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								
4802.56.31	– – – – In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.56.39	– – – – Other	10	C	10	10	10	10	10	
4802.56.40	– – – Carbonising base paper:	0	A	0	0	0	0	0	
4802.56.9	– – – Other:								
4802.56.91	– – – – in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.56.99	– – – – Other	10	C	10	10	10	10	10	
4802.57	– – Other, weighing 40 g/m^2 or more but no more than 150 g/m^2:								
4802.57.1	– – – Bond register paper:								
4802.57.11	– – – – In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m^2 or more but not more than 60 g/m^2	0	A	0	0	0	0	0	
4802.57.12	– – – – In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.19	– – – – Other	0	A	0	0	0	0	0	
4802.57.2	– – – Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.57.21	– – – – In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.57.22	– – – – In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.29	– – – – Other	10	C	10	10	10	10	10	
4802.57.30	– – – Carbonising base paper:	0	A	0	0	0	0	0	
4802.57.9	– – – Other:								
4802.57.91	– – – – In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.57.92	– – – – In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.99	– – – – Other	10	E	10	10	10	10	10	
4802.58	– – Weighing more than 150 g/m^2:								
4802.58.1	– – – Multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m^2:								
4802.58.11	– – – In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.58.12	– – – – In strips or rolls of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.58.19	– – – – Other	10	E	10	10	10	10	10	
4802.58.20	– – – Carbonising base paper:	0	A	0	0	0	0	0	
4802.58.9	– – – Other:								
4802.58.91	– – – – In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4802.58.99	– – – – Other	10	E	10	10	10	10	10	
4802.6	– Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:								
4802.61	– – In rolls:								
4802.61.1	– – – Of a width exceeding 150 mm:								
4802.61.11	– – – – Of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.61.19	– – – – Other	0	A	0	0	0	0	0	
4802.61.20	– – – Of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.61.30	– – – Carbonising base paper	0	A	0	0	0	0	0	
4802.62	– – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.62.10	– – – In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.62.20	– – – In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4802.62.30	– – – Carbonising base paper	0	A	0	0	0	0	0	
4802.62.90	– – – Other	10	C	10	10	10	10	10	
4802.69	– – Other:								
4802.69.10	– – – In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.69.20	– – – Carbonising base paper	0	A	0	0	0	0	0	
4802.69.90	– – – Other	10	E	10	10	10	10	10	
4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	G	10	10	10	10	10	
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADINGS 48.02 OR 48.03								
4804.1	– Kraftliner paper and paperboard used for covers:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4804.11.00	– – Unbleached	0	A	0	0	0	0	0	
4804.19.00	– – Other	0	A	0	0	0	0	0	
4804.2	– Sack kraft paper:								
4804.21.00	– – Unbleached	0	A	0	0	0	0	0	
4804.29.00	– – Other	0	A	0	0	0	0	0	
4804.3	– Other kraft paper and paperboard weighing 150 g/m^2 or less:								
4804.31	– – Unbleached:								
4804.31.10	– – – Match paper	0	A	0	0	0	0	0	
4804.31.90	– – – Other	10	E	10	10	10	10	10	
4804.39	– – Other:								
4804.39.10	– – – Match paper:	0	A	0	0	0	0	0	
4804.39.20	– – – Other, weighing not more than 100 g/m^2	10	E	10	10	10	10	10	
4804.39.90	– – – Other	0	A	0	0	0	0	0	
4804.4	– Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:								
4804.41.00	– – Unbleached	10	E	10	10	10	10	10	
4804.42.00	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	0	0	0	0	0	
4804.49.00	– – Other	0	A	0	0	0	0	0	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4804.5	– Other kraft paper and paperboard weighing 225 g/m^2 or more:								
4804.51.00	– – Unbleached	0	A	0	0	0	0	0	
4804.52.00	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	0	0	0	0	0	
4804.59.00	– – Other	0	A	0	0	0	0	0	
48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER								
4805.1	– Fluting paper:								
4805.11.00	– – Semi-chemical fluting paper	0	A	0	0	0	0	0	
4805.12.00	– – Straw fluting paper	0	A	0	0	0	0	0	
4805.19.00	– – Other	0	A	0	0	0	0	0	
4805.2	– Testliner (recycled liner board):								
4805.24.00	– – Weighing not more than150 g/m^2	0	A	0	0	0	0	0	
4805.25	– – Weighing more than 150 g/m^2:								
4805.25.10	– – – Grey paper board weighing more than 300 g/m^2	10	E	10	10	10	10	10	
4805.25.90	– – – Other	0	A	0	0	0	0	0	
4805.30.00	– Sulphite wrapping paper	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4805.40.00	– Filter paper and paperboard	0	A	0	0	0	0	0	
4805.50.00	– Felt paper and felt paperboard; wool paper and wool paperboard	0	A	0	0	0	0	0	
4805.9	– Other:								
4805.91.00	– – Weighing not more than 150 g/m^2	0	A	0	0	0	0	0	
4805.92.00	– – Weighing more than 150 g/m^2 but less than 225 g/m^2	0	A	0	0	0	0	0	
4805.93	– – Weighing 225 g/m^2 of more:								
4805.93.10	– – – Paperboard for structures, not impregnated	5	E	5	5	5	5	5	
4805.93.90	– – – Other	0	A	0	0	0	0	0	
48.06	PARCHMENT PAPER AND PAPERBOARD, GREASEPROOF PAPER, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR IN SHEETS								
4806.10.00	– Parchment paper and paperboard (Vegetable parchment)	0	A	0	0	0	0	0	
4806.20.00	– Greaseproof papers	0	A	0	0	0	0	0	
4806.30.00	– Tracing papers	0	A	0	0	0	0	0	
4806.40.00	– Glassine and other glazed transparent or translucent papers	0	A	0	0	0	0	0	

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS								
4809.20.00	– Self-copy paper	0	A	0	0	0	0	0	
4809.90	– Other:								
4809.90.10	– – Carbon or similar copying papers	5	E	5	5	5	5	5	
4809.90.90	– – Other	0	A	0	0	0	0	0	
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE								
4810.1	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.13	– – In rolls:								
4810.13.1	– – – Metallised paper weighing 150 g/m^2 or less								
4810.13.11	– – – – Not printed, in rolls of a width exceeding 150 mm	0	A	0	0	0	0	0	
4810.13.12	– – – – Not printed, in rolls of a width not exceeding 150 mm	5	E	5	5	5	5	5	
4810.13.13	– – – – Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.13.2	– – – Metallised paper weighing more than 150 g/m^2:								
4810.13.21	– – – – Not printed	5	E	5	5	5	5	5	
4810.13.22	– – – – Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.13.30	– – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.13.9	– – – Other, whether or not printed, embossed or perforated:								
4810.13.91	– – – – In rolls of a width exceeding 150 mm	0	A	0	0	0	0	0	
4810.13.92	– – – – In rolls of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4810.14	– – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:								

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

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.14.92	– – – – Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4810.14.93	– – – – Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4810.14.99	– – – – Other	10	E	10	10	10	10	10	
4810.19	– – Other:								
4810.19.1	– – – In sheets with one side exceeding 435 mm and the other side exceeding 297 mm, in the unfolded state:								
4810.19.11	– – – Metallised paper weighing 150 g/m^2 or less, not printed	0	A	0	0	0	0	0	
4810.19.12	– – – – Metallised paper weighing more than 150 g/m^2, not printed	5	E	5	5	5	5	5	
4810.19.13	– – – – Metallised paper, printed	10	E	10	10	10	10	10	
4810.19.19	– – – – Other	0	A	0	0	0	0	0	
4810.19.2	– – – In strips of a width exceeding 150 mm:								
4810.19.21	– – – – Metallised paper weighing 150 g/m^2 or less, not printed	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.19.22	– – – – Metallised paper weighing more than 150 g/m^2, not printed	5	E	5	5	5	5	5	
4810.19.23	– – – – Metallised paper, printed	10	E	10	10	10	10	10	
4810.19.29	– – – – Other	0	A	0	0	0	0	0	
4810.19.3	– – – – In strips of a width not exceeding 150 mm:								
4810.19.31	– – – – Metallised paper, not printed	5	E	5	5	5	5	5	
4810.19.32	– – – – Metallised paper, printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.19.33	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.19.39	– – – – Other	10	E	10	10	10	10	10	
4810.2	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:								
4810.22	– – Light-weight coated paper (LWC):								
4810.22.1	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.22.11	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.22.12	– – – – Other, not printed	0	A	0	0	0	0	0	
4810.22.13	– – – – Other, printed	10	E	10	10	10	10	10	
4810.22.2	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.22.21	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.22.29	– – – – Other	10	E	10	10	10	10	10	
4810.22.90	– – – Other	10	E	10	10	10	10	10	
4810.29	– – Other:								
4810.29.1	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state:								
4810.29.13	– – – – Metallised paper, not printed	15	E	5	5	5	5	5	
4810.29.14	– – – – Metallised paper, printed	10	E	10	10	10	10	10	
4810.29.19	– – – – Other	0	A	0	0	0	0	0	
4810.29.2	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.29.21	– – – – Metallised paper, not printed	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.29.22	– – – – Metallised paper, printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.29.23	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.29.24	– – – – "Endless" paper	15	E	15	15	15	15	15	
4810.29.29	– – – – Other	10	E	10	10	10	10	10	
4810.29.80	– – – Other	10	E	10	10	10	10	10	
4810.3	– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:								
4810.31	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less:								
4810.31.10	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.31.2	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.31.21	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.31.29	– – – – Other	10	E	10	10	10	10	10	
4810.31.90	– – – Other	10	E	10	10	10	10	10	
4810.32	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2:								
4810.32.10	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.32.2	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.32.21	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.32.29	– – – – Other	10	E	10	10	10	10	10	
4810.32.90	– – – Other	10	E	10	10	10	10	10	
4810.39	– – Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.39.10	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.39.2	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.39.21	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.39.29	– – – – Other	10	E	10	10	10	10	10	
4810.39.90	– – – Other	10	E	10	10	10	10	10	
4810.9	– Other paper and paperboard:								
4810.92	– – Multi-ply:								
4810.92.10	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.92.2	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.92.21	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.92.29	– – – – Other	10	E	10	10	10	10	10	
4810.92.90	– – – Other	10	E	10	10	10	10	10	
4810.99	– – Other:								
4810.99.1	– – – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state								
4810.99.13	– – – – Metallised paper, not printed	0	A	0	0	0	0	0	
4810.99.14	– – – – Metallised paper, printed	10	E	10	10	10	10	10	
4810.99.19	– – – – Other	0	A	0	0	0	0	0	
4810.99.2	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.99.21	– – – – Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.99.29	– – – – Other	10	E	10	10	10	10	10	
4810.99.80	– – – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR OR SQUARE SHAPED SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10								
4811.10	– Tarred, bituminised or asphalted paper and paperboard:								
4811.10.10	– – In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.10.20	– – In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.10.30	– – Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.10.90	– – Other	10	E	10	10	10	10	10	
4811.4	– Gummed or adhesive paper and paperboard:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.41	– – Self-adhesive:								
4811.41.1	– – – Not printed:								
4811.41.11	– – – – In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.41.12	– – – – In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.41.19	– – – – Other	10	E	10	10	10	10	10	
4811.41.20	– – – Printed	10	E	10	10	10	10	10	
4811.49	– – Other:								
4811.49.1	– – – Not printed:								
4811.49.11	– – – – In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E	5	5	5	5	5	
4811.49.12	– – – – In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.49.19	– – – – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.49.20	– – – Printed	10	E	10	10	10	10	10	
4811.5	– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):								
4811.51	– – Bleached, weighing more than 150 g/m^2								
4811.51.1	– – – Multi-ply whether or not interleaved with aluminium foil ("Tetrapack" and the like):								
4811.51.11	– – – – In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.51.12	– – – – In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	E	10	10	10	10	10	
4811.51.19	– – – – Other	10	E	10	10	10	10	10	
4811.51.20	– – – Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.51.9	– – – Other:								
4811.51.91	– – – – In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.51.92	– – – – In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G	10	10	10	10	10	
4811.51.99	– – – – Other	10	G	10	10	10	10	10	
4811.59	– – Other:								
4811.59.1	– – – Coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof:								
4811.59.11	– – – – Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E	5	5	5	5	5	
4811.59.12	– – – – Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G	10	10	10	10	10	
4811.59.13	– – – – Printed	10	G	10	10	10	10	10	
4811.59.19	– – – – Other	10	G	10	10	10	10	10	
4811.59.20	– – – Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.59.9	– – – Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.59.91	– – – – In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.59.92	– – – – In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.59.99	– – – – Other	10	E	10	10	10	10	10	
4811.60	– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol								
4811.60.10	– – Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	10	10	10	10	10	
4811.60.90	– – Other	10	G	10	10	10	10	10	
4811.90	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres:								
4811.90.30	– – "Endless" paper	15	E	15	15	15	15	15	
4811.90.40	– – Greaseproof paper, printed	10	G	10	10	10	10	10	
4811.90.50	– – Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.90.9	– – Other:								
4811.90.91	– – – In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.90.92	– – – In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.90.99	– – – Other	10	E	10	10	10	10	10	
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	A	0	0	0	0	0	
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES								
4813.10.00	– In the form of booklets or tubes	0	A	0	0	0	0	0	
4813.20.00	– In rolls of a width not exceeding 5 cm	0	A	0	0	0	0	0	
4813.90.00	– Other	0	A	0	0	0	0	0	
48.14	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER								
4814.10.00	– Ingrain paper	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4814.20.00	– Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	E	10	10	10	10	10	
4814.90	– Other:								
4814.90.10	– – Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	E	10	10	10	10	10	
4814.90.90	– – Other	10	E	10	10	10	10	10	
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES								
4816.20.00	– Self-copy paper	0	A	0	0	0	0	0	
4816.90	– Other:								
4816.90.10	– – Carbon or similar copying papers	10	E	10	10	10	10	10	
4816.90.2	– – Duplicator stencils:								
4816.90.21	– – – Heat transfer type	0	A	0	0	0	0	0	
4816.90.29	– – – Other	10	E	10	10	10	10	10	
4816.90.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
48.17	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, AND SIMILAR PRESENTATIONS, OF PAPER OR PAPER-BOARD,CONTAINING AN ASSORTMENT OF PAPER STATIONERY								
4817.10.00	– Envelopes	15	E	15	15	15	15	15	
4817.20.00	– Letter cards, plain postcards and correspondence cards	15	E	15	15	15	15	15	
4817.30.00	– Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery	15	G	15	15	15	15	15	
48.18	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 cm, OR CUT TO SIZE OR SHAPE, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, SANITARY TOWELS, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES								
4818.10.00	– Toilet paper	15	E	15	15	15	15	15	
4818.20.00	– Handkerchiefs, cleansing or facial tissues and towels	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4818.30.00	– Tablecloths and serviettes	15	E	15	15	15	15	15	
4818.40	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:								
4818.40.10	– – Napkins for adults	0	A	0	0	0	0	0	
4818.40.90	– – Other	15	E	15	15	15	15	15	
4818.50.00	– Articles of apparel and clothing accessories	15	E	15	15	15	15	15	
4818.90	– Other:								
4818.90.10	– – For medical or surgical use	0	A	0	0	0	0	0	
4818.90.90	– – Other	15	E	15	15	15	15	15	
48.19	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOXES FOR OFFICES, SHOPS OR THE LIKE								
4819.10.00	– Boxes of corrugated paper or paperboard	15	H	10	10	10	10	10	
4819.20	– Cartons, boxes and cases, of non-corrugated paper or paperboard:								
4819.20.10	– – Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil ("Tetrabrik" and the like)	0	A	0	0	0	0	0	
4819.20.20	– – Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	15	G	10	10	10	10	10	
4819.20.90	– – Other	15	G	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4819.30	– Sacks and bags, having a base of a width of 40 cm or more:								
4819.30.10	– – Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	0	0	0	0	0	
4819.30.90	– – Other	10	G	10	10	10	10	10	
4819.40.00	– Other sacks (bags); including cones	10	G	10	10	10	10	10	
4819.50.00	– Other packing containers, including record sleeves	10	G	10	10	10	10	10	
4819.60.00	– Boxes of a kind used in offices, shops or the like	10	G	10	10	10	10	10	
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPER-BOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4820.10.00	– Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	G	15	15	15	15	15	
4820.20.00	– Notebooks	15	G	15	15	15	15	0	
4820.30.00	– Binders (other than book covers), folders and file covers	15	G	15	15	15	15	15	
4820.40.00	– Manifold business forms and interleaved carbon sets	15	G	15	15	15	15	15	
4820.50.00	– Albums for samples or for collections	15	E	15	15	15	15	15	
4820.90.00	– Other	15	E	15	15	15	15	15	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED								
4821.10.00	– Printed	15	H	15	15	15	15	15	
4821.90.00	– Other	15	G	15	15	15	15	15	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD, WHETHER OR NOT PERFORATED OR HARDENED								
4822.10.00	– Of a kind used for winding textile yarn	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4822.90.00	– Other	0	A	0	0	0	0	0	
48.23	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES								
4823.20.00	– Filter paper and paperboard	0	A	0	0	0	0	0	
4823.40.00	– Graph paper for recording apparatus	0	A	0	0	0	0	0	
4823.6	– Trays, dishes, plates, cups and the like, of paper or paperboard:								
4823.61.00	– – Of bamboo	15	E	15	15	15	15	15	
4823.69.00	– – Other	15	G	15	15	15	15	15	
4823.70	– Moulded or pressed articles of paper pulp:								
4823.70.10	– – Moulded articles for packing and transporting eggs	5	E	5	5	5	5	5	
4823.70.90	– – Other	10	E	10	10	10	10	10	
4823.90	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4823.90.30	– – Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A	0	0	0	0	0	
4823.90.40	– – Artificial sausage casings	0	A	0	0	0	0	0	
4823.90.50	– – Electrical insulation paper	0	A	0	0	0	0	0	
4823.90.60	– – Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4823.90.9	– – Other articles:								
4823.90.91	– – – "Sticks" of rolled paper for confectionary	0	A	0	0	0	0	0	
4823.90.99	– – – Other	10	E	10	10	10	10	10	
49.01	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS								
4901.10.00	– In single sheets, whether or not folded	0	A	0	0	0	0	0	
4901.9	– Other:								
4901.91.00	– – Dictionaries and encyclopaedias, and serial instalments thereof	0	A	0	0	0	0	0	
4901.99.00	– – Other	0	A	0	0	0	0	0	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4902.10.00	– Appearing at least four times a week	0	A	0	0	0	0	0	
4902.90.00	– Other	0	A	0	0	0	0	0	
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	5	E	5	5	5	5	0	
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	5	E	5	5	5	5	5	
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED								
4905.10.00	– Globes	0	A	0	0	0	0	0	
4905.9	– Other:								
4905.91.00	– – In book form	0	A	0	0	0	0	0	
4905.99.00	– – Other	0	A	0	0	0	0	0	
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE								
4907.00.10	– Postage, revenue or similar stamps, stamp-impressed paper and similar	0	A	0	0	0	0	0	
4907.00.20	– Banknotes	0	A	0	0	0	0	0	
4907.00.90	– Other	15	E	15	15	15	15	15	
49.08	TRANSFERS (DECALCOMANIAS) OF ANY KIND								
4908.10.00	– Transfers (decalcomanias), vitrifiable	0	A	0	0	0	0	0	
4908.90.00	– Other	10	E	10	10	10	10	10	
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	G	15	15	15	15	15	
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	E	15	15	15	15	15	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4911.10	– Printed advertising material, commercial catalogues and the like:								
4911.10.10	– – Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	0	A	0	0	0	0	0	
4911.10.90	– – Other	15	G	15	15	15	15	15	
4911.9	– Other:								
4911.91.00	– – Pictures, designs and photographs	15	E	15	15	15	15	15	
4911.99	– – Other:								
4911.99.10	– – – Lottery scratch cards	0	A	0	0	0	0	0	
4911.99.90	– – – Other	15	G	15	15	15	15	15	
5001.00.00	SILKWORM COCOONS SUITABLE FOR REELING	0	A	0	0	0	0	0	
5002.00.00	RAW SILK (NOT THROWN)	0	A	0	0	0	0	0	
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	5	C	5	5	5	5	5	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.								
5007.10.00	– Fabrics of noil silk	10	C	10	10	10	10	10	
5007.20.00	– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	C	10	10	10	10	10	
5007.90.00	– Other fabrics	10	C	10	10	10	10	10	
51.01	WOOL, NOT CARDED OR COMBED								

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5101.1	– Greasy, including fleece-washed wool:								
5101.11.00	– – Shorn wool	0	A	0	0	0	0	0	
5101.19.00	– – Other	0	A	0	0	0	0	0	
5101.2	– Degreased, not carbonised:								
5101.21.00	– – Shorn wool	0	A	0	0	0	0	0	
5101.29.00	– – Other	0	A	0	0	0	0	0	
5101.30.00	– Carbonized	0	A	0	0	0	0	0	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED								
5102.1	– Fine animal hair:								
5102.11.00	– – Of Kashmir (cashmere) goats	0	A	0	0	0	0	0	
5102.19.00	– – Other	0	A	0	0	0	0	0	
5102.20.00	– Coarse animal hair	0	A	0	0	0	0	0	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK								
5103.10.00	– Noils of wool or of fine animal hair	0	A	0	0	0	0	0	
5103.20.00	– Other waste of wool or of fine animal hair	0	A	0	0	0	0	0	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5103.30.00	– Waste of coarse animal hair	0	A	0	0	0	0	0	
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0	A	0	0	0	0	0	
51.05	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)								
5105.10.00	– Carded wool	0	A	0	0	0	0	0	
5105.2	– Combed wool:								
5105.21.00	– – "Combed wool in fragments"	0	A	0	0	0	0	0	
5105.29.00	– – Other	0	A	0	0	0	0	0	
5105.3	– Fine animal hair, carded or combed:								
5105.31.00	– – Of Kashmir (cashmere) goats	0	A	0	0	0	0	0	
5105.39.00	– – Other	0	A	0	0	0	0	0	
5105.40.00	– Coarse animal hair, carded or combed	0	A	0	0	0	0	0	
51.06	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE								
5106.10.00	– Containing 85 % or more by weight of wool	15	C	5	5	5	5	5	
5106.20.00	– Containing less than 85 % by weight of wool	15	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
51.07	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE								
5107.10.00	– Containing 85 % or more by weight of wool	15	C	5	5	5	5	5	
5107.20.00	– Containing less than 85 % by weight of wool	15	C	5	5	5	5	5	
51.08	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE								
5108.10.00	– Carded	15	C	5	5	5	5	5	
5108.20.00	– Combed	15	C	5	5	5	5	5	
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE								
5109.10.00	– Containing 85 % or more by weight of wool or of fine animal hair	15	C	5	5	5	5	5	
5109.90.00	– Other	15	C	5	5	5	5	5	
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR								
5111.1	– Containing 85 % or more by weight of wool or of fine animal hair:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5111.11.00	– – Weighing 300 g/m^2 or less	10	E	10	10	10	10	10	
5111.19.00	– – Other	10	E	10	10	10	10	10	
5111.20.00	– Other, mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5111.30.00	– Other, mixed mainly or solely with man-made staple fibres	10	E	10	10	10	10	10	
5111.90.00	– Other	10	E	10	10	10	10	10	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR								
5112.1	– Containing 85 % or more by weight of wool or of fine animal hair:								
5112.11.00	– – Weighing 200 g/m^2 or less	10	E	10	10	10	10	10	
5112.19.00	– – Other	10	E	10	10	10	10	10	
5112.20.00	– Other, mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5112.30.00	– Other, mixed mainly or solely with man-made staple fibres	10	E	10	10	10	10	10	
5112.90.00	– Other	10	E	10	10	10	10	10	
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	E	10	10	10	10	10	
5201.00.00	COTTON, NOT CARDED OR COMBED	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
52.02	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5202.10.00	– Yarn waste	0	A	0	0	0	0	0	
5202.9	– Other:								
5202.91.00	– – Garnetted stock	0	A	0	0	0	0	0	
5202.99.00	– – Other	0	A	0	0	0	0	0	
5203.00.00	COTTON, CARDED OR COMBED	0	A	0	0	0	0	0	
52.04	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE								
5204.1	– Not put up for retail sale								
5204.11.00	– – Containing 85 % or more by weight of cotton	5	C	5	5	5	5	5	
5204.19.00	– – Other	5	C	5	5	5	5	5	
5204.20.00	– Put up for retail sale	5	C	5	5	5	5	5	
52.05	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE								
5205.1	– Single yarn, of uncombed fibres:								
5205.11.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.12.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5205.13.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5205.14.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.15.00	– – Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.2	– Single yarn, of combed fibres:								
5205.21.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5205.22.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5205.23.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.24.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.26.00	– – Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	5	C	5	5	5	5	5	
5205.27.00	– – Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	5	C	5	5	5	5	5	
5205.28.00	– – Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C	5	5	5	5	5	
5205.3	– Multiple (folded) or cabled yarn, of uncombed fibres:								
5205.31.00	– Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5205.32.00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5205.33.00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5205.34.00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.35.00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.4	– Multiple (folded) or cabled yarn, of combed fibres:								
5205.41.00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5205.42.00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5205.43.00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5205.44.00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.46.00	– – Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	C	5	5	5	5	5	
5205.47.00	– – Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.48.00	– – Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C	5	5	5	5	5	
52.06	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE								
5206.1	– Single yarn, of uncombed fibres:								
5206.11.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5206.12.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5206.13.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5206.14.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.15.00	– – Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.2	– Single yarn, of combed fibres:								
5206.21.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5206.22.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5206.23.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5206.24.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.25.00	– – Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.3	– Multiple (folded) or cabled yarn, of uncombed fibres:								
5206.31.00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5206.32.00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.33.00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5206.34.00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.35.00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.4	– Multiple (folded) or cabled yarn, of combed fibres:								
5206.41.00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5206.42.00	– – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5206.43.00	– – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5206.44.00	– – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.45.00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE								
5207.10.00	– Containing 85 % or more by weight of cotton	5	C	5	5	5	5	5	
5207.90.00	– Other	5	C	5	5	5	5	5	
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m^2								
5208.1	– Unbleached:								
5208.11.00	– – Plain weave, weighing not more than 100 g/m^2	10	E	10	10	10	10	10	
5208.12.00	– – Plain weave, weighing more than 100 g/m^2	10	E	10	10	10	10	10	
5208.13.00	– – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.19.00	– – Other fabrics	10	E	10	10	10	10	10	
5208.2	– Bleached:								
5208.21.00	– – Plain weave, weighing not more than 100 g/m^2	10	E	10	10	10	10	10	
5208.22.00	– – Plain weave, weighing more than 100 g/m^2	10	E	10	10	10	10	10	

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

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5209.29.00	– – Other fabrics	10	E	10	10	10	10	10	
5209.3	– Dyed:								
5209.31.00	– – Plain weave	10	E	10	10	10	10	10	
5209.32	– – 3-thread or 4-thread twill, including cross twill:								
5209.32.10	– – – Weighing 400 g/m^2 or more	15	E	10	5	10	15	5	
5209.32.20	– – – of yarn impregnated with acrylic resin	15	E	10	0	10	15	5	
5209.32.90	– – – Other	10	E	10	10	10	10	10	
5209.39.00	– – Other fabrics	10	E	10	10	10	10	10	
5209.4	– Of yarns of different colours:								
5209.41.00	– – Plain weave	10	E	10	10	10	10	10	
5209.42	– – Denim:								
5209.42.10	– – – Weighing 400 g/m^2 or more	0	A	0	0	0	0	0	
5209.42.90	– – – Other	10	E	10	10	10	10	10	
5209.43	– – Other fabrics of 3-thread or 4-thread twill, including cross twill:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5209.43.10	– – – Weighing 400 g/m^2 or more	15	E	10	5	10	15	5	
5209.43.90	– – – Other	10	E	10	10	10	10	10	
5209.49.00	– – Other fabrics	10	E	10	10	10	10	10	
5209.5	– Printed:								
5209.51.00	– – Plain weave	10	E	10	10	10	10	10	
5209.52.00	– – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5209.59.00	– – Other fabrics	10	E	10	10	10	10	10	
52.10	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m^2								
5210.1	– Unbleached:								
5210.11.00	– – Plain weave	10	E	10	10	10	10	10	
5210.19	– – Other fabrics:								
5210.19.10	– – – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.19.90	– – – Other	10	E	10	10	10	10	10	
5210.2	– Bleached:								
5210.21.00	– – Plain weave	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5210.29	– – Other fabrics:								
5210.29.10	– – – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.29.90	– – – Other	10	E	10	10	10	10	10	
5210.3	– Dyed:								
5210.31.00	– – Plain weave	10	E	10	10	10	10	10	
5210.32.00	– – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.39.00	– – Other fabrics	10	E	10	10	10	10	10	
5210.4	– Of yarns of different colours:								
5210.41.00	– – Plain weave	10	E	10	10	10	10	10	
5210.49	– – Other fabrics:								
5210.49.10	– – – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.49.90	– – – Other	10	E	10	10	10	10	10	
5210.5	– Printed:								
5210.51.00	– – Plain weave	10	E	10	10	10	10	10	
5210.59	– – Other fabrics:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5210.59.10	– – – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.59.90	– – – Other	10	E	10	10	10	10	10	
52.11	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200g/m^2								
5211.1	– Unbleached:								
5211.11.00	– – Plain weave	10	E	10	10	10	10	10	
5211.12.00	– – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.19.00	– – Other fabrics	10	E	10	10	10	10	10	
5211.20	– Bleached:								
5211.20.10	– – Plain weave	10	E	10	10	10	10	10	
5211.20.20	– – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.20.90	– – Other	10	E	10	10	10	10	10	
5211.3	– Dyed:								
5211.31.00	– – Plain weave	10	E	10	10	10	10	10	
5211.32.00	– – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5211.39.00	– – Other fabrics	10	E	10	10	10	10	10	
5211.4	– Of yarns of different colours:								
5211.41.00	– – Plain weave	10	E	10	10	10	10	10	
5211.42.00	– – Denim	10	E	10	10	10	10	10	
5211.43.00	– – Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.49.00	– – Other fabrics	10	E	10	10	10	10	10	
5211.5	– Printed:								
5211.51.00	– – Plain weave	10	E	10	10	10	10	10	
5211.52.00	– – 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.59.00	– – Other fabrics	10	E	10	10	10	10	10	
52.12	OTHER WOVEN FABRICS OF COTTON								
5212.1	– Weighing 200 g/m^2 or less								
5212.11.00	– – Unbleached	10	E	10	10	10	10	10	
5212.12.00	– – Bleached	10	E	10	10	10	10	10	
5212.13.00	– – Dyed	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5212.14.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5212.15.00	– – Printed	10	E	10	10	10	10	10	
5212.2	– Weighing more than 200 g/m^2:								
5212.21.00	– – Unbleached	10	E	10	10	10	10	10	
5212.22.00	– – Bleached	10	E	10	10	10	10	10	
5212.23.00	– – Dyed	10	E	10	10	10	10	10	
5212.24.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5212.25.00	– – Printed	10	E	10	10	10	10	10	
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5301.10.00	– Flax, raw or retted	0	A	0	0	0	0	0	
5301.2	– Flax, broken, scutched, hackled or otherwise processed, but not spun:								
5301.21.00	– – Broken or scutched	0	A	0	0	0	0	0	
5301.29.00	– – Other	0	A	0	0	0	0	0	
5301.30.00	– Flax tow and waste	0	A	0	0	0	0	0	
53.02	TRUE HEMP (*CANNABIS SATIVA* L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5302.10.00	– True hemp, raw or retted	0	A	0	0	0	0	0	
5302.90.00	– Other	0	A	0	0	0	0	0	
53.03	JUTE AND OTHER TEXTILE BAST FIBERS (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).								
5303.10	– Jute and other textile bast fibres, raw or retted								
5303.10.10	– – Kenaf	0	A	0	0	0	0	0	
5303.10.90	– – Other	0	A	0	0	0	0	0	
5303.90.00	– Other	0	A	0	0	0	0	0	
53.05	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5305.00.1	– Sisal and other textile fibres of the genus agave, raw:								
5305.00.11	– – Cabuya and henequen	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5305.00.19	– – Other	0	A	0	0	0	0	0	
5305.00.2	– Of coconut:								
5305.00.21	– – Raw	0	A	0	0	0	0	0	
5305.00.29	– – Other	0	A	0	0	0	0	0	
5305.00.3	– Of abaca:								
5305.00.31	– – Raw	0	A	0	0	0	0	0	
5305.00.39	– – Other	0	A	0	0	0	0	0	
5305.00.90	– Other	0	A	0	0	0	0	0	
53.06	FLAX YARN								
5306.10.00	– Single	5	C	5	5	5	5	5	
5306.20.00	– Multiple (folded) or cabled	5	C	5	5	5	5	5	
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03								
5307.10.00	– Single	15	C	5	5	5	5	5	
5307.20.00	– Multiple (folded) or cabled	15	C	5	5	5	5	5	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN								
5308.10.00	– Coir yarn	15	C	5	5	5	5	5	
5308.20.00	– Yarn of true hemp	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5308.90	– Other:								
5308.90.10	– – Ramie yarn	5	C	5	5	5	5	5	
5308.90.90	– – Other	15	C	5	5	5	5	5	
53.09	WOVEN FABRICS OF FLAX								
5309.1	– Containing 85 % or more by weight of flax:								
5309.11.00	– – Unbleached or bleached	10	C	10	10	10	10	10	
5309.19.00	– – Other	15	C	10	5	10	15	5	
5309.2	– Containing less than 85 % by weight of flax:								
5309.21.00	– – Unbleached or bleached	10	C	10	10	10	10	10	
5309.29.00	– – Other	10	C	10	10	10	10	10	
53.10	WOVEN FABRICS OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03								
5310.10.00	– Unbleached	10	C	10	10	10	10	10	
5310.90.00	– Other	10	C	10	10	10	10	10	
53.11	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBERS; WOVEN FABRICS OF PAPER YARN								
5311.00.10	– Woven fabrics of paper yarn:	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5311.00.90	– Other	10	C	10	10	10	10	10	
54.01	SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.								
5401.10	– Of synthetic filaments:								
5401.10.10	– – Not put up for retail sale	5	C	5	5	5	5	5	
5401.10.20	– – Put up for retail sale	5	C	5	5	5	5	5	
5401.20	– Of artificial filaments:								
5401.20.10	– – Not put up for retail sale	5	C	5	5	5	5	5	
5401.20.20	– – Put up for retail sale	5	C	5	5	5	5	5	
54.02	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.								
5402.1	– High tenacity yarn of nylon or other polyamides:								
5402.11.00	– – Of aramids	0	A	0	0	0	0	0	
5402.19.00	– – Other	0	A	0	0	0	0	0	
5402.20.00	– High tenacity yarn of polyesters	0	A	0	0	0	0	0	
5402.3	– Textured yarn:								
5402.31.00	– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5402.32.00	– – Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	C	5	5	5	5	5	
5402.33.00	– – Of polyesters	0	A	0	0	0	0	0	
5402.34.00	– – Of polypropylene	5	E	5	5	5	5	5	
5402.39.00	– – Other	5	E	5	5	5	5	5	
5402.4	– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:								
5402.44	– – Of elastomers:								
5402.44.10	– – – Of nylon or other polyamides	0	A	0	0	0	0	0	
5402.44.20	– – – Of polyesters, partially oriented	0	A	0	0	0	0	0	
5402.44.30	– – – Of other polyesters	5	C	5	5	5	5	5	
5402.44.90	– – – Other	5	C	5	5	5	5	5	
5402.45.00	– – Other, of nylon or other polyamides	0	A	0	0	0	0	0	
5402.46.00	– – Other, of partially oriented polyesters	0	A	0	0	0	0	0	
5402.47.00	– – Other, of polyesters	5	C	5	5	5	5	5	
5402.48.00	– – Other, of polypropylene	5	C	5	5	5	5	5	
5402.49.00	– – Other	5	C	5	5	5	5	5	
5402.5	– Other yarn, single, with a twist exceeding 50 turns per metre:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5402.51.00	– – Of nylon or other polyamides	5	C	5	5	5	5	5	
5402.52.00	– – Of polyesters	15	C	5	5	5	5	5	
5402.59.00	– – Other	5	C	5	5	5	5	5	
5402.6	– Other yarn, multiple (folded) or cabled:								
5402.61.00	– – Of nylon or other polyamides	5	C	5	5	5	5	5	
5402.62.00	– – Of polyesters	5	C	5	5	5	5	5	
5402.69.00	– – Other	5	C	5	5	5	5	5	
54.03	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX								
5403.10.00	– High tenacity yarn of viscose rayon	0	A	0	0	0	0	0	
5403.3	– Other yarn, single:								
5403.31.00	– – Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5	C	5	5	5	5	5	
5403.32.00	– – Of viscose rayon, with a twist exceeding 120 turns per meter	5	C	5	5	5	5	5	
5403.33	– – Of cellulose acetate:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5403.33.10	– – – Textured yarn	5	C	5	5	5	5	5	
5403.33.90	– – – Other	0	A	0	0	0	0	0	
5403.39.00	– – Other	5	C	5	5	5	5	5	
5403.4	– Other yarn, multiple (folded) or cabled:								
5403.41.00	– – Of viscose rayon	5	C	5	5	5	5	5	
5403.42.00	– – Of cellulose acetate	5	C	5	5	5	5	5	
5403.49.00	– – Other	5	C	5	5	5	5	5	
54.04	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM								
5404.1	– Monofilaments:								
5404.11.00	– – Of elastomers	15	C	5	5	5	5	5	
5404.12.00	– – Other, of polypropylene	15	C	5	5	5	5	5	
5404.19	– – Other:								
5404.19.10	– – – Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0,31 mm, for toothbrushes	0	A	0	0	0	0	0	
5404.19.90	– – – Other	15	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5404.90.00	– Other	15	C	5	5	5	5	5	
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	15	C	5	5	5	5	5	
54.06	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.								
5406.00.10	– Synthetic filament yarn	5	C	5	5	5	5	5	
5406.00.20	– Artificial filament yarn	5	C	5	5	5	5	5	
54.07	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04								
5407.10.00	– Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A	0	0	0	0	0	
5407.20.00	– Woven fabrics obtained from strip or the like	10	C	10	10	10	10	10	
5407.30.00	– Fabrics specified in Note 9 to Section XI	10	E	10	10	10	10	10	
5407.4	– Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:								
5407.41	– -Unbleached or bleached:								
5407.41.10	– – – Of a density exceeding 70 yarns per cm^2	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5407.41.90	– – – Other	10	E	10	10	10	10	10	
5407.42.00	– – Dyed	10	E	10	10	10	10	10	
5407.43.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5407.44.00	– – Printed	10	E	10	10	10	10	10	
5407.5	– Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:								
5407.51.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5407.52.00	– – Dyed	10	E	10	10	10	10	10	
5407.53.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5407.54.00	– – Printed	10	C	10	10	10	10	10	
5407.6	– Other woven fabrics, containing 85 % or more by weight of polyester filaments:								
5407.61.00	– – Containing 85 % or more by weight of non-textured polyester filaments	10	E	10	10	10	10	10	
5407.69.00	– – Other	10	E	10	10	10	10	10	
5407.7	– Other woven fabrics, containing 85 % or more by weight of synthetic filaments:								
5407.71	– – Unbleached or bleached:								
5407.71.10	– – – Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm^2	10	E	10	10	10	10	10	
5407.71.90	– – – Other	10	E	10	10	10	10	10	
5407.72	– – Dyed:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5407.72.10	– – – Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm^2	10	E	10	10	10	10	10	
5407.72.90	– – – Other	10	E	10	10	10	10	10	
5407.73	– – Of yarns of different colours:								
5407.73.10	– – – Of a kind used in the manufacture of tyres, weighing 200 g/m^2 or more	0	A	0	0	0	0	0	
5407.73.90	– – – Other	10	C	10	10	10	10	10	
5407.74.00	– – Printed	15	E	10	5	10	15	5	
5407.8	– Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:								
5407.81.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5407.82.00	– – Dyed	10	E	10	10	10	10	10	
5407.83.00	– – Of yarns of different colours	10	C	10	10	10	10	10	
5407.84.00	– – Printed	10	E	10	10	10	10	10	
5407.9	– Other woven fabrics:								
5407.91.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5407.92.00	– – Dyed	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5407.93.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5407.94.00	– – Printed	10	E	10	10	10	10	10	
54.08	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05								
5408.10.00	– Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A	0	0	0	0	0	
5408.2	– Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:								
5408.21.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5408.22.00	– – Dyed	10	E	10	10	10	10	10	
5408.23.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5408.24.00	– – Printed	10	E	10	10	10	10	10	
5408.3	– Other woven fabrics:								
5408.31.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5408.32	– – Dyed:								
5408.32.10	– – – Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm^2, weighing more than 200 g/m^2	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5408.32.90	– – – Other	10	E	10	10	10	10	10	
5408.33	– – Of yarns of different colours:								
5408.33.10	– – – Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm^2, weighing more than 200 g/m^2	10	E	10	10	10	10	10	
5408.33.90	– – – Other	10	E	10	10	10	10	10	
5408.34.00	– – Printed	10	E	10	10	10	10	10	
55.01	SYNTHETIC FILAMENT TOW								
5501.10.00	– Of nylon or other polyamides	0	A	0	0	0	0	0	
5501.20.00	– Of polyesters	0	A	0	0	0	0	0	
5501.30.00	– Acrylic or modacrylic	0	A	0	0	0	0	0	
5501.40.00	– Of polypropylene	0	A	0	0	0	0	0	
5501.90.00	– Other	0	A	0	0	0	0	0	
5502.00.00	ARTIFICIAL FILAMENT TOW	0	A	0	0	0	0	0	
55.03	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5503.1	– Of nylon or other polyamides:								
5503.11.00	– – Of aramids	0	A	0	0	0	0	0	
5503.19.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5503.20.00	– Of polyesters	0	A	0	0	0	0	0	
5503.30.00	– Acrylic or modacrylic	0	A	0	0	0	0	0	
5503.40.00	– Of polypropylene	0	A	0	0	0	0	0	
5503.90.00	– Other	0	A	0	0	0	0	0	
55.04	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5504.10.00	– Of viscose rayon	0	A	0	0	0	0	0	
5504.90.00	– Other	0	A	0	0	0	0	0	
55.05	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES								
5505.10.00	– Of synthetic fibres	0	A	0	0	0	0	0	
5505.20.00	– Of artificial fibres	0	A	0	0	0	0	0	
55.06	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5506.10.00	– Of nylon or other polyamides	0	A	0	0	0	0	0	
5506.20.00	– Of polyesters	0	A	0	0	0	0	0	
5506.30.00	– Acrylic or modacrylic	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5506.90.00	– Other	0	A	0	0	0	0	0	
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	A	0	0	0	0	0	
55.08	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE								
5508.10	– Of synthetic staple fibres:								
5508.10.10	– – Not put up for retail sale	5	C	5	5	5	5	5	
5508.10.20	– – Put up for retail sale	5	C	5	5	5	5	5	
5508.20	– Of artificial staple fibres:								
5508.20.10	– – Not put up for retail sale	15	C	5	5	5	5	5	
5508.20.20	– – Put up for retail sale	15	C	5	5	5	5	5	
55.09	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE								
5509.1	– Containing 85 % or more by weight of staple fibres of nylon or other polyamides:								
5509.11.00	– – Single	5	C	5	5	5	5	5	
5509.12.00	– – Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.2	– Containing 85 % or more by weight of polyester staple fibres:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5509.21.00	– – Single	5	C	5	5	5	5	5	
5509.22.00	– – Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.3	– Containing 85 % or more by weight of staple fibres of acrylic or modacrylic:								
5509.31.00	– – Single	5	C	5	5	5	5	5	
5509.32.00	– – Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.4	– Other yarn, containing 85 % or more by weight of synthetic staple fibres:								
5509.41.00	– – Single	5	C	5	5	5	5	5	
5509.42.00	– – Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.5	– Other yarn, of polyester staple fibres:								
5509.51.00	– – Mixed mainly or solely with artificial staple fibres	5	C	5	5	5	5	5	
5509.52.00	– – Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.53.00	– – Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.59.00	– – Other	5	C	5	5	5	5	5	
5509.6	– Other yarn, of acrylic or modacrylic staple fibres:								
5509.61.00	– – Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5509.62.00	– – Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.69.00	– – Other	5	C	5	5	5	5	5	
5509.9	– Other yarn:								
5509.91.00	– – Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.92.00	– – Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.99.00	– – Other	5	C	5	5	5	5	5	
55.10	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE								
5510.1	– Containing 85 % or more by weight of artificial staple fibres:								
5510.11.00	– – Single	5	C	5	5	5	5	5	
5510.12.00	– – Multiple (folded) or cabled	5	C	5	5	5	5	5	
5510.20.00	– Other yarn, mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5510.30.00	– Other yarn, mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5510.90.00	– Other yarn	5	C	5	5	5	5	5	
55.11	YARN (OTHER THAN SEWING THREAD) Of MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE								
5511.10.00	– Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5511.20.00	– Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	C	5	5	5	5	5	
5511.30.00	– Of artificial staple fibres	5	C	5	5	5	5	5	
55.12	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES								
5512.1	– Containing 85 % or more by weight of polyester staple fibres:								
5512.11.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5512.19	– – Other:								
5512.19.10	– – – Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m^2 or more	5	C	5	5	5	5	5	
5512.19.90	– – – Other	10	E	10	10	10	10	10	
5512.2	– Containing 85 % or more by weight of staple fibres of acrylic or modacrylic:								
5512.21.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5512.29.00	– – Other	10	E	10	10	10	10	10	
5512.9	– Other:								
5512.91.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5512.99.00	– – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
55.13	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m^2								
5513.1	– Unbleached or bleached:								
5513.11.00	– – Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.12.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.13.00	– – Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.19.00	– – Other fabrics	10	E	10	10	10	10	10	
5513.2	– Dyed:								
5513.21.00	– – Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.23	– – Other woven fabrics of polyester staple fibres:								
5513.23.10	– – – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.23.90	– – – Other	10	E	10	10	10	10	10	
5513.29.00	– – Other fabrics	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5513.3	– Of yarns of different colours:								
5513.31.00	– – Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.39	– – Other fabrics:								
5513.39.10	– – – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.39.20	– – Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.39.90	– – – Other	10	E	10	10	10	10	10	
5513.4	– Printed:								
5513.41.00	– – Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.49	– – Other fabrics:								
5513.49.10	– – – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.49.20	– – – Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.49.90	– – – Other	10	E	10	10	10	10	10	
55.14	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m^2								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5514.1	– Unbleached or bleached:								
5514.11	– – Of polyester staple fibres, plain weave:								
5514.11.10	– – – Of a weight exceeding 200 g/m^2	10	E	10	10	10	10	10	
5514.11.90	– – – Other	10	E	10	10	10	10	10	
5514.12.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.19	– – Other fabrics:								
5514.19.10	– – – Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.19.90	– – – Other	10	E	10	10	10	10	10	
5514.2	– Dyed:								
5514.21.00	– – Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.22.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.23.00	– – Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.29.00	– – Other fabrics	10	E	10	10	10	10	10	
5514.30	– Of yarns of different colours:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5514.30.10	– – Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.30.2	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres								
5514.30.21	– – – Weighing 400 g/m^2 or more	5	E	5	5	5	5	5	
5514.30.29	– – – Other	10	E	10	10	10	10	10	
5514.30.30	– – Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.30.90	– – Other	10	E	10	10	10	10	10	
5514.4	– Printed:								
5514.41.00	– – Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.42.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.43.00	– – Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.49.00	– – Other fabrics	10	E	10	10	10	10	10	
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES								
5515.1	– Of polyester staple fibres:								
5515.11.00	– – Mixed mainly or solely with viscose rayon staple fibres	10	E	10	10	10	10	10	
5515.12.00	– – Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5515.13.00	– – Mixed mainly or solely with wool or fine animal hair	10	C	10	10	10	10	10	
5515.19.00	– – Other	10	E	10	10	10	10	10	
5515.2	– Of acrylic or modacrylic staple fibres:								
5515.21.00	– – Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5515.22.00	– – Mixed mainly or solely with wool or fine animal hair	10	E	10	10	10	10	10	
5515.29.00	– – Other	10	E	10	10	10	10	10	
5515.9	– Other woven fabrics:								
5515.91.00	– – Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5515.99	– – Other:								
5515.99.10	– – – Mixed mainly or solely with wool or fine animal hair	10	E	10	10	10	10	10	
5515.99.90	– – – Other	10	E	10	10	10	10	10	
55.16	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES								
5516.1	– Containing 85 % or more by weight of artificial staple fibres:								
5516.11.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5516.12.00	– – Dyed	10	E	10	10	10	10	10	
5516.13	– – Of yarns of different colours:								
5516.13.10	– – – Weighing 400 g/m^2 or more	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5516.13.90	– – – Other	10	E	10	10	10	10	10	
5516.14.00	– – Printed	10	E	10	10	10	10	10	
5516.2	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:								
5516.21.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5516.22.00	– – Dyed	10	E	10	10	10	10	10	
5516.23	– – Of yarns of different colours:								
5516.23.10	– – – Weighing 400 g/m^2 or more	5	E	5	5	5	5	5	
5516.23.90	– – – Other	10	E	10	10	10	10	10	
5516.24.00	– – Printed	10	E	10	10	10	10	10	
5516.3	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:								
5516.31.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5516.32.00	– – Dyed	10	E	10	10	10	10	10	
5516.33.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5516.34.00	– – Printed	10	E	10	10	10	10	10	
5516.4	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5516.41.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5516.42.00	– – Dyed	10	E	10	10	10	10	10	
5516.43	– – Of yarns of different colours:								
5516.43.10	– – – Weighing 400 g/m^2 or more	5	E	5	5	5	5	5	
5516.43.90	– – – Other	10	E	10	10	10	10	10	
5516.44.00	– – Printed	10	E	10	10	10	10	10	
5516.9	– Other:								
5516.91.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
5516.92.00	– – Dyed	10	E	10	10	10	10	10	
5516.93.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
5516.94.00	– – Printed	10	E	10	10	10	10	10	
56.01	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS								
5601.10	– Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles, of wadding:								
5601.10.10	– – Diapers for adults	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5601.10.90	– – Other	15	C	15	15	15	15	15	
5601.2	– Wadding; other articles of wadding:								
5601.21	– – Of cotton:								
5601.21.1	– – – Wadding:								
5601.21.11	– – – – Weighing 100 g/m^2 or more but not more than 350 g/m^2	5	C	5	5	5	5	5	
5601.21.19	– – – – Other	0	A	0	0	0	0	0	
5601.21.2	– – – Articles of wadding:								
5601.21.21	– – – Cylinders for cigarette filters, whether or not containing activated carbon	5	C	5	5	5	5	5	
5601.21.29	– – – – Other	15	C	15	15	15	15	15	
5601.22	– – Of man-made fibres:								
5601.22.1	– – – Wadding:								
5601.22.11	– – – – Weighing 100 g/m^2 or more but not more than 350 g/m^2	5	C	5	5	5	5	5	
5601.22.19	– – – – Other	0	A	0	0	0	0	0	
5601.22.2	– – – Articles of wadding:								
5601.22.21	– – – Cylinders for cigarette filters, whether or not containing activated carbon	15	C	5	5	5	5	5	
5601.22.29	– – – – Other	15	C	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5601.29	– – Other:								
5601.29.10	– – – Wadding:	15	C	5	5	5	5	5	
5601.29.20	– – – Articles of wadding	15	C	15	15	15	15	15	
5601.30.00	– Textile flock and dust and mill neps	15	C	5	5	5	5	5	
56.02	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED								
5602.10.00	– Needleloom felt and stitch-bonded fibre fabrics	15	C	5	5	5	5	5	
5602.2	– Other felt, not impregnated, coated, covered or laminated:								
5602.21.00	– – Of wool or fine animal hair	15	C	5	5	5	5	5	
5602.29.00	– – Of other textile materials	5	C	5	5	5	5	5	
5602.90	– Other:								
5602.90.10	– – Covered with thermoplastics, of a thickness exceeding 0,15 mm, weighing more than 350 g/m^2	0	A	0	0	0	0	0	
5602.90.20	– – Impregnated	0	A	0	0	0	0	0	
5602.90.90	– – Other	15	C	5	5	5	5	5	
56.03	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED								
5603.1	– Of man-made fibres:								
5603.11.00	– – Weighing not more than 25 g/m^2	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5603.12.00	– – Weighing more than 25 g/m^2 but not more than 70 g/m^2	0	A	0	0	0	0	0	
5603.13.00	– – Weighing more than 70 g/m^2 but not more than 150 g/m^2	0	A	0	0	0	0	0	
5603.14.00	– – Weighing more than 150 g/m^2	0	A	0	0	0	0	0	
5603.9	– Other:								
5603.91.00	– – Weighing not more than 25 g/m^2	0	A	0	0	0	0	0	
5603.92.00	– – Weighing more than 25 g/m^2 but not more than 70 g/m^2	0	A	0	0	0	0	0	
5603.93.00	– – Weighing more than 70 g/m^2 but not more than 150 g/m^2	0	A	0	0	0	0	0	
5603.94.00	– – Weighing more than 150 g/m^2	0	A	0	0	0	0	0	
56.04	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS								
5604.10.00	– Rubber thread and cord, textile-covered	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5604.90	– Other:								
5604.90.10	– – High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A	0	0	0	0	0	
5604.90.90	– – Other	10	C	10	10	10	10	10	
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	A	0	0	0	0	0	
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	5	C	5	5	5	5	5	
56.07	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS								
5607.2	– Of sisal or other textile fibres of the genus *Agave*:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5607.21.00	– – Binder or baler twine	15	E	15	15	15	15	15	
5607.29.00	– – Other	15	E	15	15	15	15	15	
5607.4	– Of polyethylene or polypropylene:								
5607.41.00	– – Binder or baler twine	15	E	15	15	15	15	15	
5607.49.00	– – Other	15	E	15	15	15	15	15	
5607.50.00	– Of other synthetic fibres	15	E	15	15	15	15	15	
5607.90	– Other:								
5607.90.10	– – Of jute or of other textile bast fibres of heading 53.03	15	C	15	15	15	15	15	
5607.90.90	– – Other	15	C	15	15	15	15	15	
56.08	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS								
5608.1	– Of man-made textile materials:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5608.11.00	– – Made up fishing nets	15	C	5	5	5	5	5	
5608.19.00	– – Other	15	C	15	15	15	15	15	
5608.90.00	– Other	15	C	15	15	15	15	15	
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C	15	15	15	15	15	
57.01	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP								
5701.10.00	– Of wool or fine animal hair	15	E	15	15	15	15	15	
5701.90.00	– Of other textile materials	15	E	15	15	15	15	15	
57.02	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS								
5702.10.00	– "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	E	15	15	15	15	15	
5702.20.00	– Floor coverings of coconut fibres (coir)	15	E	15	15	15	15	15	
5702.3	– Other, of pile construction, not made up:								
5702.31.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.32.00	– – Of man-made textile materials	15	E	15	15	15	15	15	
5702.39.00	– – Of other textile materials	15	E	15	15	15	15	15	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5702.4	– Other, of pile construction, made up:								
5702.41.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.42.00	– – Of man-made textile materials	15	E	15	15	15	15	15	
5702.49.00	– – Of other textile materials	15	E	15	15	15	15	15	
5702.50	– Other, not of pile construction, not made up:								
5702.50.10	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.50.20	– – Of man-made textile materials	15	E	15	15	15	15	15	
5702.50.90	– – Other	15	E	15	15	15	15	15	
5702.9	– Other, not of pile construction, made up:								
5702.91.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.92.00	– – Of man-made textile materials	15	E	15	15	15	15	15	
5702.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
57.03	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP								
5703.10.00	– Of wool or fine animal hair	15	E	15	15	15	15	15	
5703.20.00	– Of nylon or other polyamides	15	E	15	15	15	15	15	
5703.30.00	– Of other man-made textile materials	15	E	15	15	15	15	15	
5703.90.00	– Of other textile materials	15	E	15	15	15	15	15	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP								
5704.10.00	– Having a maximum surface area of 0,3 m^2	15	E	15	15	15	15	15	
5704.90.00	– Other	15	E	15	15	15	15	15	
5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	E	15	15	15	15	15	
58.01	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06								
5801.10.00	– Of wool or fine animal hair	10	C	10	10	10	10	10	
5801.2	– Of cotton:								
5801.21.00	– – Uncut weft pile fabrics	10	C	10	10	10	10	10	
5801.22.00	– – Cut corduroy	20	C	0	20	10	10	5	
5801.23	– – Other weft pile fabrics								
5801.23.10	– – – With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5801.23.90	– – – Other	10	C	10	10	10	10	10	
5801.24.00	– – Warp pile fabrics, épinglé (uncut)	10	C	10	10	10	10	10	
5801.25	– – Warp pile fabrics, cut:								
5801.25.10	– – – With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5801.25.90	– – – Other	10	C	10	10	10	10	10	
5801.26.00	– – Chenille fabrics	10	C	10	10	10	10	10	
5801.3	– Of man-made fibres:								
5801.31.00	– – Uncut weft pile fabrics	10	C	10	10	10	10	10	
5801.32.00	– – Cut corduroy	20	C	0	20	10	10	5	
5801.33.00	– – Other weft pile fabrics	10	C	10	10	10	10	10	
5801.34	– – Warp pile fabrics, épinglé (uncut)								
5801.34.10	– – – For closing by pressure ("Velcro")	0	A	0	0	0	0	0	
5801.34.90	– – – Other	10	C	10	10	10	10	10	
5801.35	– – Warp pile fabrics, cut:								
5801.35.10	– – – With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5801.35.20	– – – Other, in the piece, of a width exceeding 350 cm, weighing more than 130 g/m^2	10	C	10	10	10	10	10	
5801.35.90	– – – Other	10	C	10	0	10	10	10	
5801.36.00	– – Chenille fabrics	10	C	10	10	10	10	10	
5801.90.00	– Of other textile materials	10	C	10	10	10	10	10	
58.02	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5802.1	– Terry towelling and similar woven terry fabrics, of cotton:								
5802.11.00	– – Unbleached	10	E	10	10	10	10	10	
5802.19.00	– – Other	10	E	10	10	10	10	10	
5802.20.00	– Terry towelling and similar woven terry fabrics, of other textile materials	10	E	10	10	10	10	10	
5802.30.00	– Tufted textile fabrics	10	E	10	10	10	10	10	
58.03	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06								
5803.00.10	– Of cotton	10	E	10	10	10	10	10	
5803.00.90	– Other	10	E	10	10	10	10	10	
58.04	TULLES AND OTHER NET FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06								
5804.10.00	– Tulles and other net fabrics	10	E	10	10	10	10	10	
5804.2	– Mechanically made lace:								
5804.21.00	– – Of man-made fibres	10	E	10	10	10	10	10	
5804.29.00	– – Of other textile materials	10	E	10	10	10	10	10	
5804.30.00	– Hand-made lace	10	E	10	10	10	10	10	
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	C	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
58.06	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)								
5806.10	– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:								
5806.10.10	– – Of a width of less than 10 cm, with pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5806.10.20	– – For closing by pressure ("Velcro")	0	A	0	0	0	0	0	
5806.10.90	– – Other	10	C	10	10	10	10	10	
5806.20.00	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	E	10	10	10	10	10	
5806.3	– Other woven fabrics:								
5806.31	– – Of cotton:								
5806.31.10	– – – Of a density exceeding 75 yarns per cm^2	5	C	5	5	5	5	5	
5806.31.90	– – – Other	10	C	10	10	10	10	10	
5806.32	– – Of man-made fibres:								
5806.32.10	– – – Of polyamides, of a density exceeding 75 yarns per cm^2	5	C	5	5	5	5	5	
5806.32.90	– – – Other	10	C	10	10	10	10	10	
5806.39.00	– – Of other textile materials	10	C	10	10	10	10	10	
5806.40.00	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
58.07	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED								
5807.10.00	– Woven	10	E	10	10	10	10	10	
5807.90.00	– Other	10	E	10	10	10	10	10	
58.08	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES								
5808.10.00	– Braids in the piece	10	C	10	10	10	10	10	
5808.90.00	– Other	10	C	10	10	10	10	10	
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	C	10	10	10	10	10	
58.10	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS								
5810.10.00	– Embroidery without visible ground	10	C	10	10	10	10	10	
5810.9	– Other embroidery:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5810.91.00	– – Of cotton	10	C	10	10	10	10	10	
5810.92.00	– – Of man-made fibres	10	C	10	10	10	10	10	
5810.99.00	– – Of other textile materials	10	E	10	10	10	10	10	
58.11	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10								
5811.00.10	– Of dipped fabrics	10	C	10	10	10	10	10	
5811.00.90	– Other	10	C	10	10	10	10	10	
59.01	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS								
5901.10.00	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	C	5	5	5	5	5	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5901.90.00	– Other	15	C	5	5	5	5	5	
59.02	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON								
5902.10.00	– Of nylon or other polyamides	0	A	0	0	0	0	0	
5902.20.00	– Of polyesters	0	A	0	0	0	0	0	
5902.90.00	– Other	0	A	0	0	0	0	0	
59.03	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02								
5903.10.00	– With poly(vinyl chloride)	5	C	5	5	5	5	5	
5903.20.00	– With polyurethane	10	C	10	10	10	10	10	
5903.90	– Other:								
5903.90.10	– – Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	5	C	5	5	5	5	5	
5903.90.20	– – Other, of polyamides, of a density exceeding 35 yarns per cm^2	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5903.90.30	– – Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	C	10	10	10	10	10	
5903.90.90	– – Other	10	C	10	10	10	10	10	
59.04	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERING CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE								
5904.10.00	– Linoleum	0	A	0	0	0	0	0	
5904.90.00	– Other	10	C	10	10	10	10	10	
5905.00.00	TEXTILE WALL COVERINGS	10	C	10	10	10	10	10	
59.06	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02								
5906.10.00	– Adhesive tape of a width not exceeding 20 cm	10	C	10	10	10	10	10	
5906.9	– Other:								
5906.91.00	– – Knitted or crocheted	10	C	10	10	10	10	10	
5906.99	– – Other:								
5906.99.10	– – – Of polyamides or viscose rayon, weighing 150 g/m^2 or more but not more than 500 g/m^2	5	C	5	5	5	5	5	
5906.99.20	– – – Flannel	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5906.99.30	– – – Rubberised nylon fabrics of a kind used in the manufacture of tyres	0	A	0	0	0	0	0	
5906.99.90	– – – Other	10	C	10	10	10	10	10	
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	10	C	10	0	10	10	10	
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5	C	5	5	5	5	5	
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	0	A	0	0	0	0	0	
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	0	A	0	0	0	0	0	
59.11	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5911.10.00	– Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	E	5	5	5	5	5	
5911.20.00	– Bolting cloth, whether or not made up	5	C	5	5	5	5	5	
5911.3	– Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement):								
5911.31.00	– – Weighing less than 650 g/m^2	0	A	0	0	0	0	0	
5911.32.00	– – Weighing 650 g/m^2 of more	0	A	0	0	0	0	0	
5911.40.00	– Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	0	A	0	0	0	0	0	
5911.90.00	– Other	0	A	0	0	0	0	0	
60.01	PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS, KNITTED OR CROCHETED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6001.10.00	– "Long pile" fabrics	10	E	10	10	10	10	10	
6001.2	– Looped pile fabrics:								
6001.21.00	– – Of cotton	10	E	10	10	10	10	10	
6001.22.00	– – Of man-made fibres	10	E	10	10	10	10	10	
6001.29.00	– – Of other textile materials	10	E	10	10	10	10	10	
6001.9	– Other:								
6001.91	– – Of cotton:								
6001.91.10	– – – With pile fibres of a length exceeding 3 mm	10	E	10	10	10	10	10	
6001.91.90	– – – Other	10	E	10	10	10	10	10	
6001.92	– – Of man-made fibres:								
6001.92.10	– – – With pile fibres of a length exceeding 3 mm	15	E	10	5	10	15	5	
6001.92.90	– – – Other	10	E	10	10	10	10	10	
6001.99.00	– – Of other textile materials	10	E	10	10	10	10	10	
60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01								
6002.40	– Containing by weight 5 % or more of elastomeric yarn, without rubber thread:								
6002.40.1	– – With polyurethane ("lycra"):								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6002.40.11	– – – Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A	0	0	0	0	0	
6002.40.19	– – – Other	10	E	10	10	10	10	10	
6002.40.90	– – Other	10	E	10	10	10	10	10	
6002.90.00	– Other	10	E	10	10	10	10	10	
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02								
6003.10.00	– Of wool or fine animal hair	10	E	10	10	10	10	10	
6003.20.00	– Of cotton	10	E	10	10	10	10	10	
6003.30.00	– Of synthetic fibres	10	E	10	10	10	10	10	
6003.40.00	– Of artificial fibres	10	E	10	10	10	10	10	
6003.90.00	– Other	10	E	10	10	10	10	10	
60.04	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01								
6004.10	– Containing by weight 5 % or more of elastomeric yarn, without rubber thread:								
6004.10.10	– – With polyurethane ("lycra")	5	C	5	5	5	5	5	
6004.10.90	– – Other	10	E	10	10	10	10	10	
6004.90.00	– Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
60.05	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04								
6005.2	– Of cotton:								
6005.21.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
6005.22.00	– – Dyed	10	E	10	10	10	10	10	
6005.23.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
6005.24.00	– – Printed	10	E	10	10	10	10	10	
6005.3	– Of synthetic fibres:								
6005.31.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
6005.32.00	– – Dyed	10	E	10	10	10	10	10	
6005.33.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
6005.34.00	– – Printed	10	E	10	10	10	10	10	
6005.4	– Of artificial fibres:								
6005.41.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
6005.42.00	– – Dyed	10	E	10	10	10	10	10	
6005.43.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
6005.44.00	– – Printed	10	E	10	10	10	10	10	
6005.90	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6005.90.10	– – Of wool or fine animal hair	10	E	10	10	10	10	10	
6005.90.90	– – Other	10	E	10	10	10	10	10	
60.06	OTHER KNITTED OR CROCHETED FABRICS								
6006.10.00	– Of wool or fine animal hair	10	E	10	10	10	10	10	
6006.2	– Of cotton:								
6006.21.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
6006.22.00	– – Dyed	10	E	10	10	10	10	10	
6006.23.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
6006.24.00	– – Printed	10	E	10	10	10	10	10	
6006.3	– Of synthetic fibres:								
6006.31.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
6006.32.00	– – Dyed	10	E	10	10	10	10	10	
6006.33.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
6006.34.00	– – Printed	10	E	10	10	10	10	10	
6006.4	– Of artificial fibres:								
6006.41.00	– – Unbleached or bleached	10	E	10	10	10	10	10	
6006.42.00	– – Dyed	10	E	10	10	10	10	10	
6006.43.00	– – Of yarns of different colours	10	E	10	10	10	10	10	
6006.44.00	– – Printed	10	E	10	10	10	10	10	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6006.90.00	– Other	10	E	10	10	10	10	10	
61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03								
6101.20.00	– Of cotton	15	E	15	15	15	15	15	
6101.30.00	– Of man-made fibres	15	E	15	15	15	15	15	
6101.90	– Of other textile materials:								
6101.90.10	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6101.90.90	– – Other	15	E	15	15	15	15	15	
61.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04								
6102.10.00	– Of wool or fine animal hair	15	E	15	15	15	15	15	
6102.20.00	– Of cotton	15	E	15	15	15	15	15	
6102.30.00	– Of man-made fibres	15	E	15	15	15	15	15	
6102.90.00	– Of other textile materials	15	E	15	15	15	15	15	
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED								
6103.10	– Suits (two-piece or three-piece):								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6103.10.10	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.10.20	– Of synthetic fibres	15	E	15	15	15	15	15	
6103.10.90	– – Of other textile materials	15	E	15	15	15	15	15	
6103.2	– Ensembles:								
6103.22.00	– – Of cotton	15	E	15	15	15	15	15	
6103.23.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6103.29	– – Of other textile materials:								
6103.29.10	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.29.90	– – – Other	15	E	15	15	15	15	15	
6103.3	– Jackets and blazers:								
6103.31.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.32.00	– – Of cotton	15	E	15	15	15	15	15	
6103.33.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6103.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6103.4	– Trousers, bib and brace overalls, breeches and shorts:								
6103.41.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.42.00	– – Of cotton	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6103.43.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6103.49.00	– – Of other textile materials	15	E	15	15	15	15	15	
61.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM-WEAR), KNITTED OR CROCHETED								
6104.1	– Suits:								
6104.13.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6104.19	– – Of other textile materials:								
6104.19.10	– – – Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.19.20	– – – Of cotton	15	E	15	15	15	15	15	
6104.19.90	– – – Other	15	E	15	15	15	15	15	
6104.2	– Ensembles:								
6104.22.00	– – Of cotton	15	E	15	15	15	15	15	
6104.23.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6104.29	– – Of other textile materials:								
6104.29.10	– – – Of wool or fine animal hair	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6104.29.90	– – – Other	15	E	15	15	15	15	15	
6104.3	– Jackets and blazers:								
6104.31.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.32.00	– – Of cotton	15	C	15	15	15	15	15	
6104.33.00	– – Of synthetic fibres	15	C	15	15	15	15	15	
6104.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6104.4	Dresses:								
6104.41.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.42.00	– – Of cotton	15	E	15	15	15	15	15	
6104.43.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6104.44.00	– – Of artificial fibres	15	E	15	15	15	15	15	
6104.49.00	– – Of other textile materials	15	E	15	15	15	15	15	
6104.5	– Skirts and divided skirts:								
6104.51.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.52.00	– – Of cotton	15	E	15	15	15	15	15	
6104.53.00	– – Of synthetic fibres	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6104.59.00	– – Of other textile materials	15	E	15	15	15	15	15	
6104.6	– Trousers, bib and brace overalls, breeches and shorts:								
6104.61.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.62.00	– – Of cotton	15	C	15	15	15	15	15	
6104.63.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6104.69.00	– – Of other textile materials	15	E	15	15	15	15	15	
61.05	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED								
6105.10.00	– Of cotton	15	C	15	15	15	15	15	
6105.20.00	– Of man-made fibres	15	E	15	15	15	15	15	
6105.90.00	– Of other textile materials	15	E	15	15	15	15	15	
61.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED								
6106.10.00	– Of cotton	15	C	15	15	15	15	15	
6106.20.00	– Of man-made fibres	15	C	15	15	15	15	15	
6106.90.00	– Of other textile materials	15	E	15	15	15	15	15	
61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6107.1	– Underpants and briefs:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6107.11.00	– – Of cotton	15	E	15	15	15	15	15	
6107.12.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6107.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6107.2	– Nightshirts and pyjamas:								
6107.21.00	– – Of cotton	15	E	15	15	15	15	15	
6107.22.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6107.29.00	– – Of other textile materials	15	E	15	15	15	15	15	
6107.9	– Other:								
6107.91.00	– – Of cotton	15	E	15	15	15	15	15	
6107.99	– – Of other textile materials:								
6107.99.10	– – Of man-made fibres	15	E	15	15	15	15	15	
6107.99.90	– – – Other	15	E	15	15	15	15	15	
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6108.1	– Slips and petticoats:								
6108.11.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6108.19.00	– – Of other textile materials	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6108.2	– Briefs and panties:								
6108.21.00	– – Of cotton	15	E	15	15	15	15	15	
6108.22.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6108.29.00	– – Of other textile materials	15	E	15	15	15	15	15	
6108.3	– Nightdresses and pyjamas:								
6108.31.00	– – Of cotton	15	E	15	15	15	15	15	
6108.32.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6108.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6108.9	– Other:								
6108.91.00	– – Of cotton	15	E	15	15	15	15	15	
6108.92.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6108.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
61.09	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED								
6109.10.00	– Of cotton	15	E	15	15	15	15	15	
6109.90.00	– Of other textile materials	15	C	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
61.10	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6110.1	– Of wool or fine animal hair:								
6110.11.00	– – Of wool	15	E	15	15	15	15	15	
6110.12.00	– – Of Kashmir (cashmere) goats	15	E	15	15	15	15	15	
6110.19.00	– – Other	15	E	15	15	15	15	15	
6110.20.00	– Of cotton	15	E	15	15	15	15	15	
6110.30.00	– Of man-made fibres	15	C	15	15	15	15	15	
6110.90.00	– Of other textile materials	15	E	15	15	15	15	15	
61.11	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED								
6111.20.00	– Of cotton	15	E	15	15	15	15	15	
6111.30.00	– Of synthetic fibres	15	E	15	15	15	15	15	
6111.90	– Of other textile materials:								
6111.90.10	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6111.90.90	– – Other	15	E	15	15	15	15	15	
61.12	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED								
6112.1	– Track suits:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6112.11.00	– – Of cotton	15	E	15	15	15	15	15	
6112.12.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6112.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6112.20.00	– Overalls and ski suits	15	E	15	15	15	15	15	
6112.3	– Men's or boys' swimwear:								
6112.31.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6112.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6112.4	– Women's or girls' swimwear:								
6112.41.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6112.49.00	– – Of other textile materials	15	E	15	15	15	15	15	
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	E	15	15	15	15	15	
61.14	OTHER GARMENTS, KNITTED OR CROCHETED								
6114.20.00	– Of cotton	15	E	15	15	15	15	15	
6114.30.00	– Of man-made fibres	15	E	15	15	15	15	15	
6114.90.00	– Of other textile materials	15	E	15	15	15	15	15	
61.15	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS), KNITTED OR CROCHETED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6115.10	– Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins):								
6115.10.10	– – Stockings for varicose veins	0	A	0	0	0	0	0	
6115.10.90	– – Other	15	E	15	15	15	15	15	
6115.2	– Other pantyhose and tights:								
6115.21.00	– – Of synthetic fibres, measuring per single yarn less than 67 decitex	15	E	15	15	15	15	15	
6115.22.00	– – Of synthetic fibres, measuring per single yarn 67 decitex or more	15	E	15	15	15	15	15	
6115.29.00	– – Of other textile materials	15	E	15	15	15	15	15	
6115.30.00	– Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	E	15	15	15	15	15	
6115.9	– Other:								
6115.94.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6115.95.00	– – Of cotton	15	E	15	15	15	15	15	
6115.96.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6115.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
61.16	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED								
6116.10.00	– Impregnated, coated or covered with plastic or rubber	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6116.9	– Other:								
6116.91.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6116.92.00	– – Of cotton	15	E	15	15	15	15	15	
6116.93.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6116.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
61.17	OTHER MADE-UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES								
6117.10.00	– Shawls, scarves, mufflers, mantillas, veils and the like	15	E	15	15	15	15	15	
6117.80	– Other clothing accessories:								
6117.80.10	– – Kneepads and shin guards, other than for sports	0	A	0	0	0	0	0	
6117.80.20	– – Ties, bow ties and cravats	15	E	15	15	15	15	15	
6117.80.90	– – Other	15	E	15	15	15	15	15	
6117.90.00	– Parts	15	E	15	15	15	15	15	
62.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03								
6201.1	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles:								
6201.11.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6201.12.00	– – Of cotton	15	E	15	15	15	15	15	
6201.13.00	– – Of man-made fibres	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6201.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6201.9	– Other:								
6201.91.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6201.92.00	– – Of cotton	15	E	15	15	15	15	15	
6201.93.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6201.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
62.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04								
6202.1	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles:								
6202.11.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6202.12.00	– – Of cotton	15	E	15	15	15	15	15	
6202.13.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6202.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6202.9	– Other:								
6202.91.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6202.92.00	– – Of cotton	15	E	15	15	15	15	15	
6202.93.00	– – Of man-made fibres	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6202.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
62.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)								
6203.1	– Suits (two-piece or three-piece):								
6203.11.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.12.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6203.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6203.2	– Ensembles:								
6203.22.00	– – Of cotton	15	E	15	15	15	15	15	
6203.23.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6203.29	– – Of other textile materials:								
6203.29.10	– – – Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.29.90	– – – Other	15	E	15	15	15	15	15	
6203.3	– Jackets and blazers:								
6203.31.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.32.00	– – Of cotton	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6203.33.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6203.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6203.4	– Trousers, bib and brace overalls, breeches and shorts:								
6203.41.00	– – Of wool or fine animal hair	15	C	15	15	15	15	15	
6203.42.00	– – Of cotton	15	C	15	15	15	15	15	
6203.43.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6203.49.00	– – Of other textile materials	15	E	15	15	15	15	15	
62.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM-WEAR)								
6204.1	– Suits:								
6204.11.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.12.00	– – Of cotton	15	E	15	15	15	15	15	
6204.13.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6204.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6204.2	– Ensembles:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6204.21.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.22.00	– – Of cotton	15	E	15	15	15	15	15	
6204.23.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6204.29.00	– – Of other textile materials	15	E	15	15	15	15	15	
6204.3	– Jackets and blazers:								
6204.31.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.32.00	– – Of cotton	15	C	15	15	15	15	15	
6204.33.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6204.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6204.4	– Dresses:								
6204.41.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.42.00	– – Of cotton	15	E	15	15	15	15	15	
6204.43.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6204.44.00	– – Of artificial fibres	15	E	15	15	15	15	15	
6204.49.00	– – Of other textile materials	15	E	15	15	15	15	15	
6204.5	– Skirts and divided skirts:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6204.51.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.52.00	– – Of cotton	15	C	15	15	15	15	15	
6204.53.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6204.59.00	– – Of other textile materials	15	E	15	15	15	15	15	
6204.6	– Trousers, bib and brace overalls, breeches and shorts:								
6204.61.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.62.00	– – Of cotton	15	C	15	15	15	15	15	
6204.63.00	– – Of synthetic fibres	15	C	15	15	15	15	15	
6204.69.00	– – Of other textile materials	15	C	15	15	15	15	15	
62.05	MEN'S OR BOYS' SHIRTS								
6205.20.00	– Of cotton	15	C	15	15	15	15	15	
6205.30.00	– Of man-made fibres	15	E	15	15	15	15	15	
6205.90	– Of other textile materials:								
6205.90.10	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6205.90.90	– – Other	15	E	15	15	15	15	15	
62.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6206.10.00	– Of silk or silk waste	15	E	15	15	15	15	15	
6206.20.00	– Of wool or fine animal hair	15	E	15	15	15	15	15	
6206.30.00	– Of cotton	15	C	15	15	15	15	15	
6206.40.00	– Of man-made fibres	15	C	15	15	15	15	15	
6206.90.00	– Of other textile materials	15	E	15	15	15	15	15	
62.07	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES								
6207.1	– Underpants and briefs:								
6207.11.00	– – Of cotton	15	E	15	15	15	15	15	
6207.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6207.2	– Nightshirts and pyjamas:								
6207.21.00	– – Of cotton	15	E	15	15	15	15	15	
6207.22.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6207.29.00	– – Of other textile materials	15	E	15	15	15	15	15	
6207.9	– Other:								
6207.91.00	– – Of cotton	15	E	15	15	15	15	15	
6207.99	– – Of other textile materials:								
6207.99.10	– – – Of man-made fibres	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6207.99.90	– – – Other	15	E	15	15	15	15	15	
62.08	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES								
6208.1	– Slips and petticoats:								
6208.11.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6208.19.00	– – Of other textile materials	15	E	15	15	15	15	15	
6208.2	– Nightdresses and pyjamas:								
6208.21.00	– – Of cotton	15	E	15	15	15	15	15	
6208.22.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6208.29.00	– – Of other textile materials	15	E	15	15	15	15	15	
6208.9	– Other:								
6208.91.00	– – Of cotton	15	E	15	15	15	15	15	
6208.92.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6208.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
62.09	BABIES' GARMENTS AND CLOTHING ACCES-SORIES								
6209.20.00	– Of cotton	15	E	15	15	15	15	15	
6209.30.00	– Of synthetic fibres	15	E	15	15	15	15	15	
6209.90	– Of other textile materials:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6209.90.10	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6209.90.90	– – Other	15	E	15	15	15	15	15	
62.10	GARMENTS, MADE UP OF FABRICS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07								
6210.10	– Of products of heading 56.02 or 56.03:								
6210.10.10	– – Disposable sterilised overalls	0	A	0	0	0	0	0	
6210.10.90	– – Other	15	E	15	15	15	15	15	
6210.20.00	– Other garments, of the type described in subheadings 6201.11 to 6201.19	15	E	15	15	15	15	15	
6210.30.00	– Other garments, of the type described in subheadings 6202.11 to 6202.19	15	E	15	15	15	15	15	
6210.40.00	– Other men's or boys' garments	15	E	15	15	15	15	15	
6210.50.00	– Other women's or girls' garments	15	E	15	15	15	15	15	
62.11	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS								
6211.1	– Swimwear:								
6211.11.00	– – Men's or boys'	15	E	15	15	15	15	15	
6211.12.00	– – Women's or girls'	15	E	15	15	15	15	15	
6211.20.00	– Overalls and ski suits	15	E	15	15	15	15	15	
6211.3	– Other garments, men's or boys':								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6211.32.00	– – Of cotton	15	C	15	15	15	15	15	
6211.33.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6211.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6211.4	– Other women's or girls' garments:								
6211.41.00	– – Of wool or fine animal hair	15	E	15	15	15	15	15	
6211.42.00	– – Of cotton	15	E	15	15	15	15	15	
6211.43.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6211.49.00	– – Of other textile materials	15	E	15	15	15	15	15	
62.12	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED								
6212.10.00	– Brassieres	15	C	15	15	15	15	15	
6212.20.00	– Girdles and panty girdles	15	E	15	15	15	15	15	
6212.30.00	– Corselettes	15	E	15	15	15	15	15	
6212.90.00	– Other	15	E	15	15	15	15	15	
62.13	HANDKERCHIEFS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6213.20.00	– Of cotton	15	E	15	15	15	15	15	
6213.90.00	– Of other textile materials	15	E	15	15	15	15	15	
62.14	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE								
6214.10.00	– Of silk or silk waste	15	E	15	15	15	15	15	
6214.20.00	– Of wool or fine animal hair	15	E	15	15	15	15	15	
6214.30.00	– Of synthetic fibres	15	E	15	15	15	15	15	
6214.40.00	– Of artificial fibres	15	E	15	15	15	15	15	
6214.90.00	– Of other textile materials	15	E	15	15	15	15	15	
62.15	TIES, BOW TIES AND CRAVATS								
6215.10.00	– Of silk or silk waste	15	C	15	15	15	15	15	
6215.20.00	– Of man-made fibres	15	E	15	15	15	15	15	
6215.90.00	– Of other textile materials	15	E	15	15	15	15	15	
6216.00.00	GLOVES, MITTENS AND MITTS	25	E	15	15	15	15	15	
62.17	OTHER MADE-UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12								
6217.10.00	– Clothing accessories	15	C	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6217.90.00	– Parts	15	E	15	15	15	15	15	
	I. OTHER MADE-UP TEXTILE ARTICLES								
63.01	BLANKETS								
6301.10.00	– Electric blankets	15	E	15	15	15	15	15	
6301.20.00	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	E	15	15	15	15	15	
6301.30.00	– Blankets (other than electric blankets) of cotton	15	E	15	15	15	15	15	
6301.40.00	– Blankets (other than electric blankets) of synthetic fibres	15	E	15	15	15	15	15	
6301.90.00	– Other blankets	15	E	15	15	15	15	15	
63.02	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN								
6302.10.00	– Bed linen, knitted or crocheted	15	E	15	15	15	15	15	
6302.2	– Other bed linen, printed:								
6302.21.00	– – Of cotton	15	E	15	15	15	15	15	
6302.22.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6302.29.00	– – Of other textile materials	15	E	15	15	15	15	15	
6302.3	– Other bed linen:								
6302.31.00	– – Of cotton	15	E	15	15	15	15	15	
6302.32.00	– – Of man-made fibres	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6302.39.00	– – Of other textile materials	15	E	15	15	15	15	15	
6302.40.00	– Table linen, knitted or crocheted	15	E	15	15	15	15	15	
6302.5	– Other table linen:								
6302.51.00	– – Of cotton	15	E	15	15	15	15	15	
6302.53.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6302.59	– – Of other textile materials:								
6302.59.10	– – – Of linen	15	E	15	15	15	15	15	
6302.59.90	– – – Other	15	E	15	15	15	15	15	
6302.60.00	– Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	E	15	15	15	15	15	
6302.9	– Other:								
6302.91.00	– – Of cotton	15	E	15	15	15	15	15	
6302.93.00	– – Of man-made fibres	15	E	15	15	15	15	15	
6302.99	– – Of other textile materials:								
6302.99.10	– – – Of linen	15	E	15	15	15	15	15	
6302.99.90	– – – Other	15	E	15	15	15	15	15	
63.03	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAINS OR BED VALANCES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6303.1	– Knitted or crocheted:								
6303.12.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6303.19	– – Of other textile materials:								
6303.19.10	– – – Of Cotton	15	E	15	15	15	15	15	
6303.19.90	– – – Other	15	E	15	15	15	15	15	
6303.9	– Other:								
6303.91.00	– – Of cotton	15	E	15	15	15	15	15	
6303.92.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6303.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
63.04	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04								
6304.1	– Bedspreads:								
6304.11.00	– – Knitted or crocheted	15	E	15	15	15	15	15	
6304.19.00	– – Other	15	E	15	15	15	15	15	
6304.9	– Other:								
6304.91.00	– – Knitted or crocheted	15	E	15	15	15	15	15	
6304.92.00	– – Not knitted or crocheted, of cotton	15	E	15	15	15	15	15	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6304.93.00	– – Not knitted or crocheted, of synthetic fibres	15	E	15	15	15	15	15	
6304.99.00	– – Not knitted or crocheted, of other textile materials	15	E	15	15	15	15	15	
63.05	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS								
6305.10.00	– Of jute or of other textile bast fibres of heading 53.03	15	E	15	15	15	15	15	
6305.20.00	– Of cotton	15	E	15	15	15	15	15	
6305.3	– Of man-made textile materials:								
6305.32.00	– – Flexible intermediate bulk containers	15	E	15	15	15	15	15	
6305.33.00	– – Other, of polyethylene or polypropylene strip or the like	15	E	15	15	15	15	15	
6305.39.00	– – Other	15	E	15	15	15	15	15	
6305.90.00	– Of other textile materials	15	E	15	15	15	15	15	
63.06	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS								
6306.1	– Tarpaulins, awnings and sunblinds:								
6306.12.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6306.19	– – Of other textile materials:								
6306.19.10	– – – Of Cotton	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6306.19.90	– – – Other	15	E	15	15	15	15	15	
6306.2	– Tents:								
6306.22.00	– – Of synthetic fibres	15	E	15	15	15	15	15	
6306.29	– – Of other textile materials:								
6306.29.10	– – – Of cotton	15	E	15	15	15	15	15	
6306.29.90	– – – Other	15	E	15	15	15	15	15	
6306.30	– Sails:								
6306.30.10	– – Of synthetic fibres	15	E	15	15	15	15	15	
6306.30.90	– – Of other textile materials	15	E	15	15	15	15	15	
6306.40.00	– Pneumatic mattresses	15	E	15	15	15	15	15	
6306.9	– Other:								
6306.91.00	– – Of cotton	15	E	15	15	15	15	15	
6306.99.00	– – Of other textile materials	15	E	15	15	15	15	15	
63.07	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS								
6307.10.00	– Floorcloths, dishcloths, dusters and similar cleaning cloths	15	E	15	15	15	15	15	
6307.20.00	– Life jackets and lifebelts	0	A	0	0	0	0	0	
6307.90	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6307.90.10	– – Safety belts	0	A	0	0	0	0	0	
6307.90.20	– – Disposable masks	0	A	0	0	0	0	0	
6307.90.30	– – Safety reflective strip	0	A	0	0	0	0	0	
6307.90.90	– – Other	15	E	15	15	15	15	15	
	II. SETS								
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE	15	C	15	15	15	15	15	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS								
63.09	WORN CLOTHING AND OTHER WORN ARTICLES								
6309.00.10	– Footwear	15	E	15	15	15	15	15	
6309.00.90	– Other	15	C	15	15	15	15	15	
63.10	USED OR NEW RAGS; SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS								
6310.10.00	– Sorted	10	C	10	10	10	10	10	
6310.90	– Other:								
6310.90.10	– – Containing 80 % or more by weight of polyesters	10	E	10	10	0	10	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6310.90.20	– – Containing 80 % or more by weight of acrylic fibres	10	E	10	10	0	10	5	
6310.90.90	– – Other	10	E	10	10	10	10	10	
64.01	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES								
6401.10.00	– Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6401.9	– Other footwear:								
6401.92.00	– – Covering the ankle but not covering the knee	15	H	15	15	15	15	15	
6401.99	– – Other:								
6401.99.10	– – – Covering the knee	15	E	15	15	15	15	15	
6401.99.90	– – – Other	15	E	15	15	15	15	15	
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS								
6402.1	– Sports footwear:								
6402.12.00	– – Ski-boots, cross-country ski footwear and snowboard boots	15	A	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6402.19.00	– – Other	15	E	15	15	15	15	15	
6402.20.00	– Footwear with upper straps or thongs assembled to the sole by means of plugs	15	E	15	15	15	15	15	
6402.9	– Other footwear:								
6402.91	– – Covering the ankle:								
6402.91.10	– – – Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6402.91.90	– – – Other	15	E	15	15	15	15	15	
6402.99	– – Other:								
6402.99.10	– – – Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6402.99.90	– – – Other	15	E	15	15	15	15	15	
64.03	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER								
6403.1	– Sports footwear:								
6403.12.00	– – Ski-boots, cross-country ski footwear and snowboard boots	15	A	15	15	15	15	15	
6403.19.00	– – Other	15	E	15	15	15	15	15	
6403.20.00	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	H	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6403.40.00	– Other footwear, incorporating a protective metal toecap	15	E	15	15	15	15	15	
6403.5	– Other footwear with outer soles of leather:								
6403.51.00	– – Covering the ankle:	15	H	15	15	15	15	15	
6403.59.00	– – Other	15	H	15	15	15	15	15	
6403.9	– Other footwear:								
6403.91	– – Covering the ankle:								
6403.91.10	– – – Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15	15	15	15	15	
6403.91.90	– – – Other	15	E	15	15	15	15	15	
6403.99	– – Other:								
6403.99.10	– – – Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15	15	15	15	15	
6403.99.90	– – – Other	15	H	15	15	15	15	15	
64.04	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS								
6404.1	– Footwear with outer soles of rubber or plastics:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6404.11.00	– Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	E	15	15	15	15	15	
6404.19	– – Other:								
6404.19.10	– – – Overshoes with outer soles of plastics	20	E	0	20	15	15	10	
6404.19.90	– – – Other	15	E	15	15	15	15	15	
6404.20.00	– Footwear with outer soles of leather or composition leather	15	H	15	15	15	15	15	
64.05	OTHER FOOTWEAR								
6405.10.00	– With uppers of leather or composition leather	15	H	15	15	15	15	15	
6405.20.00	– With uppers of textile materials	15	E	15	15	15	15	15	
6405.90.00	– Other	15	H	15	15	15	15	15	
64.06	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6406.10	– Uppers and parts thereof, other than stiffeners and hard toe caps:								
6406.10.10	– – Toe caps	10	E	10	10	10	10	10	
6406.10.90	– – Other	10	E	10	10	10	10	10	
6406.20.00	– Outer soles and heels, of rubber or plastics	10	E	5	10	10	5	5	
6406.9	– Other:								
6406.91	– – Of wood:								
6406.91.10	– – – Outer soles and heels	10	E	5	10	10	5	5	
6406.91.20	– – – Arch supports of birch, formed under pressure and by heat	0	A	0	0	0	0	0	
6406.91.90	– – – Other	0	A	0	0	0	0	0	
6406.99	– – Of other materials:								
6406.99.10	– – – Outer soles and heels, other than of rubber, plastics or wood	10	E	5	10	10	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6406.99.20	– – – Removable in-soles, heel cushions and similar articles	10	E	5	10	10	5	5	
6406.99.90	– – – Other	10	E	5	10	10	5	5	
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	15	C	5	5	5	5	5	
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	15	C	5	5	5	5	5	
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	E	15	15	15	15	15	
65.05	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED								
6505.10.00	– Hair-nets	15	E	15	15	15	15	15	
6505.90	– Other:								
6505.90.10	– – Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6505.90.90	– – Other	15	E	15	15	15	15	15	
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED								
6506.10	– Safety headgear:								
6506.10.10	– – Of plastics, whether or not reinforced with glass fibres or other materials	15	E	15	15	15	15	15	
6506.10.90	– – Other	15	E	15	15	15	15	15	
6506.9	– Other:								
6506.91.00	– – Of rubber or of plastic	15	E	15	15	15	15	15	
6506.99	– – Of other materials:								
6506.99.10	– – – Of furskin	15	E	15	15	15	15	15	
6506.99.90	– – – Other	15	E	15	15	15	15	15	
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHIN-STRAPS, FOR HEADGEAR	15	E	5	5	5	5	5	
66.01	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6601.10.00	– Garden or similar umbrellas	15	E	15	15	15	15	15	
6601.9	– Other:								
6601.91.00	– – Having a telescopic shaft	15	E	15	15	15	15	15	
6601.99.00	– – Other	15	E	15	15	15	15	15	
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	E	15	15	15	15	15	
66.03	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02								
6603.20.00	– Umbrella frames, including frames mounted on shafts (sticks)	5	E	5	5	5	5	5	
6603.90.00	– Other	15	E	5	5	5	5	5	
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	E	15	15	15	15	15	
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6702.10.00	– Of plastic	15	E	15	15	15	15	15	
6702.90.00	– Of other materials	15	E	15	15	15	15	15	
67.03	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKES								
6703.00.10	– Man-made textile materials, prepared for use in making dolls' hair	5	A	5	5	5	5	5	
6703.00.90	– Other	15	C	15	15	15	15	15	
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED								
6704.1	– Of synthetic textile materials:								
6704.11.00	– – Complete wigs	15	C	15	15	15	15	15	
6704.19.00	– – Other	15	C	15	15	15	15	15	
6704.20.00	– Of human hair	15	C	15	15	15	15	15	
6704.90.00	– Of other materials	15	C	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6801.00.00	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	E	15	15	15	15	15	
68.02	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)								
6802.10.00	– Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	15	E	15	15	15	15	15	
6802.2	– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:								
6802.21.00	– – Marble, travertine and alabaster	15	E	15	15	15	15	15	
6802.23.00	– – Granite	15	E	15	15	15	15	15	
6802.29	– Other stone:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6802.29.10	– – – Other calcareous stone	15	E	15	15	15	15	15	
6802.29.90	– – – Other	15	E	15	15	15	15	15	
6802.9	– Other:								
6802.91.00	– – Marble, travertine and alabaster	15	E	15	15	15	15	15	
6802.92.00	– – Other calcareous stone	15	E	15	15	15	15	15	
6802.93.00	– – Granite	15	E	15	15	15	15	15	
6802.99.00	– – Other stone	15	E	15	15	15	15	15	
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	15	E	5	5	5	5	5	
68.04	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS								
6804.10.00	– Millstones and grindstones for milling, grinding or pulping	0	A	0	0	0	0	0	
6804.2	– Other millstones, grindstones, grinding wheels and the like:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6804.21.00	– – Of agglomerated synthetic or natural diamond	0	A	0	0	0	0	0	
6804.22.00	– – Of other agglomerated abrasives or of ceramics	0	A	0	0	0	0	0	
6804.23.00	– – Of natural stone	0	A	0	0	0	0	0	
6804.30.00	– Hand sharpening or polishing stones	0	A	0	0	0	0	0	
68.05	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP								
6805.10.00	– On a base of woven textile fabric only	10	E	10	10	10	10	10	
6805.20	– On a base of paper or paperboard only:								
6805.20.10	– – Abrasive paper for wood and waterproof abrasive paper, other than discs	10	E	10	10	10	10	10	
6805.20.90	– – Other	10	E	10	10	10	10	10	
6805.30.00	– On a base of other materials	5	C	5	5	5	5	5	
68.06	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MATERIALS, OTHER THAN THOSE OF HEADING 68.11, 68.12 OR OF CHAPTER 69								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6806.10.00	– Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A	0	0	0	0	0	
6806.20.00	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A	0	0	0	0	0	
6806.90.00	– Other	0	A	0	0	0	0	0	
68.07	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)								
6807.10.00	– In rolls	5	C	5	5	5	5	5	
6807.90.00	– Other	5	C	5	5	5	5	5	
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	E	15	15	15	15	15	
68.09	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER								
6809.1	– Boards, sheets, panels, tiles and similar articles, not ornamented:								
6809.11.00	– – Faced or reinforced with paper or paperboard only	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6809.19.00	– – Other	15	E	15	15	15	15	15	
6809.90.00	– Other articles	15	E	15	15	15	15	15	
68.10	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED								
6810.1	– Tiles, flagstones, bricks and similar articles:								
6810.11.00	– – Building blocks and bricks	15	E	15	15	15	15	15	
6810.19.00	– – Other	15	E	15	15	15	15	15	
6810.9	– Other articles:								
6810.91.00	– – Prefabricated structural components for building or civil engineering	15	E	15	15	15	15	15	
6810.99.00	– – Other	15	E	15	15	15	15	15	
68.11	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE								
6811.40	– Containing asbestos								
6811.40.10	– – Corrugated sheets	15	E	15	15	15	15	15	
6811.40.20	– – Other sheets, panels, tiles and similar articles	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6811.40.30	– – Tubes, pipes and tube or pipe fittings	15	E	15	15	15	15	15	
6811.40.90	– – Other articles	15	E	15	15	15	15	15	
6811.8	– Not containing asbestos:								
6811.81.00	– – Corrugated sheets	15	E	15	15	15	15	15	
6811.82.00	– – Other sheets, panels, tiles and similar articles	15	E	15	15	15	15	15	
6811.83.00	– – Tubes, pipes and tube or pipe fittings	15	E	15	15	15	15	15	
6811.89.00	– – Other articles	15	E	15	15	15	15	15	
68.12	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13								
6812.80	– Of crocidolite:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6812.80.10	– – Clothing, clothing accessories, footwear and headgear	15	E	5	5	5	5	5	
6812.80.20	– – Paper, millboard and felt	0	A	0	0	0	0	0	
6812.80.30	– – Compressed fibre jointing, in sheets or rolls	0	A	0	0	0	0	0	
6812.80.9	– – Other								
6812.80.91	– – – Fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A	0	0	0	0	0	
6812.80.92	– – – Yarn and thread	0	A	0	0	0	0	0	
6812.80.93	– – – Cords and string, whether or not plaited	0	A	0	0	0	0	0	
6812.80.94	– – – Fabrics, whether or not knitted or crocheted	15	E	5	5	5	5	5	
6812.80.99	– – – Other	15	E	5	5	5	5	5	
6812.9	– Other:								
6812.91.00	– – Clothing, clothing accessories, footwear and headgear	15	E	5	5	5	5	5	
6812.92.00	– – Paper, millboard and felt	0	A	0	0	0	0	0	
6812.93.00	– – Compressed asbestos fibre jointing, in sheets or rolls	0	A	0	0	0	0	0	
6812.99	– – Other:								
6812.99.10	– – – Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A	0	0	0	0	0	
6812.99.20	– – – Yarn and thread	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6812.99.30	– – – Cords and string, whether or not plaited	0	A	0	0	0	0	0	
6812.99.40	– – – Fabrics, whether or not knitted or crocheted	5	E	5	5	5	5	5	
6812.99.90	– – – Other	15	E	5	5	5	5	5	
68.13	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE: SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS								
6813.20	– Containing asbestos:								
6813.20.10	– – Brake linings and pads	0	A	0	0	0	0	0	
6813.20.90	– – Other	0	A	0	0	0	0	0	
6813.8	– Not containing asbestos:								
6813.81.00	– – Brake linings and pads	0	A	0	0	0	0	0	
6813.89.00	– – Other	0	A	0	0	0	0	0	
68.14	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6814.10.00	– Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E	5	5	5	5	5	
6814.90.00	– Other	15	E	5	5	5	5	5	
68.15	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED								
6815.10.00	– Non-electrical articles of graphite or other carbon	0	A	0	0	0	0	0	
6815.20.00	– Articles of peat	0	A	0	0	0	0	0	
6815.9	– Other articles:								
6815.91.00	– – Containing magnesite, dolomite or chromite	0	A	0	0	0	0	0	
6815.99.00	– – Other	0	A	0	0	0	0	0	
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS								
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	0	A	0	0	0	0	0	
69.02	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6902.10.00	– Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr_2O_3 (chromium oxide)	0	A	0	0	0	0	0	
6902.20.00	– Containing, by weight, more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	0	A	0	0	0	0	0	
6902.90.00	– Other	0	A	0	0	0	0	0	
69.03	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS								
6903.10.00	– Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	A	0	0	0	0	0	
6903.20.00	– Containing, by weight, more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	0	A	0	0	0	0	0	
6903.90.00	– Other	0	A	0	0	0	0	0	
	II. OTHER CERAMIC PRODUCTS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
69.04	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE								
6904.10.00	– Building bricks	15	E	15	15	15	15	15	
6904.90.00	– Other	15	E	15	15	15	15	15	
69.05	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS								
6905.10.00	– Roofing tiles	15	E	15	15	15	15	15	
6905.90.00	– Other	15	E	15	15	15	15	15	
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	15	E	15	15	15	15	15	
69.07	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING								
6907.10.00	– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6907.90.00	– Other	15	E	15	15	15	15	15	
69.08	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING								
6908.10.00	– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E	15	15	15	15	15	
6908.90.00	– Other	15	E	15	15	15	15	15	
69.09	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS								
6909.1	– Ceramic wares for laboratory, chemical or other technical uses:								
6909.11.00	– – Of porcelain or china	0	A	0	0	0	0	0	
6909.12.00	– – Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A	0	0	0	0	0	
6909.19.00	– – Other	0	A	0	0	0	0	0	
6909.90.00	– Other	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
69.10	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES								
6910.10.00	– Of porcelain or china	15	G	15	15	15	15	15	
6910.90.00	– Other	15	E	15	15	15	15	15	
69.11	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF CHINA								
6911.10.00	– Tableware and kitchenware	15	E	15	15	15	15	15	
6911.90.00	– Other	15	E	15	15	15	15	15	
69.12	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN								
6912.00.10	– Tableware and kitchenware of earthenware	15	E	15	15	15	15	15	
6912.00.90	– Other	15	E	15	15	15	15	15	
69.13	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES								
6913.10.00	– Of porcelain or china	15	E	15	15	15	15	15	
6913.90.00	– Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
69.14	OTHER CERAMIC ARTICLES								
6914.10.00	– Of porcelain or china	15	E	15	15	15	15	15	
6914.90.00	– Other	15	E	15	15	15	15	15	
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0	A	0	0	0	0	0	
70.02	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED								
7002.10.00	– Balls	0	A	0	0	0	0	0	
7002.20.00	– Rods	0	A	0	0	0	0	0	
7002.3	– Tubes and pipes:								
7002.31.00	– – Of quartz or other fused silica	0	A	0	0	0	0	0	
7002.32.00	– – Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	0	0	0	0	0	
7002.39.00	– – Other	0	A	0	0	0	0	0	
70.03	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7003.1	– Non-wired sheets:								
7003.12.00	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7003.19.00	– – Other	0	A	0	0	0	0	0	
7003.20.00	– Wired sheets	0	A	0	0	0	0	0	
7003.30.00	– Profiles	0	A	0	0	0	0	0	
70.04	DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7004.20.00	– Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7004.90.00	– Other glass	0	A	0	0	0	0	0	
70.05	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7005.10.00	– Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7005.2	– Other non-wired glass:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7005.21.00	– – Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A	0	0	0	0	0	
7005.29	– – Other:								
7005.29.10	– – – Float glass	0	A	0	0	0	0	0	
7005.29.90	– – – Other	0	A	0	0	0	0	0	
7005.30.00	– Wired glass	0	A	0	0	0	0	0	
7006.00.00	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5	E	5	5	5	5	5	
70.07	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS								
7007.1	– Toughened (tempered) safety glass:								
7007.11	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:								
7007.11.10	– – – Flat	5	E	5	5	5	5	5	
7007.11.90	– – Other	5	E	5	5	5	5	5	
7007.19.00	– – Other	10	G	10	10	10	10	10	
7007.2	– Plywood glass:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7007.21	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:								
7007.21.10	– – – Flat	5	E	5	5	5	5	5	
7007.21.90	– – – Other	5	E	5	5	5	5	5	
7007.29.00	– – Other	5	E	5	5	5	5	5	
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	15	G	5	5	5	5	5	
70.09	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS								
7009.10.00	– Rear-view mirrors for vehicles	0	A	0	0	0	0	0	
7009.9	– Other:								
7009.91.00	– – Unframed	15	E	5	5	5	5	5	
7009.92.00	– – Framed	15	E	15	15	15	15	15	
70.10	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7010.10.00	– Ampoules	0	A	0	0	0	0	0	
7010.20.00	– Stoppers, lids and other closures	0	A	0	0	0	0	0	
7010.90	– Other:								
7010.90.1	– – Of a capacity exceeding 1 litre:								
7010.90.11	– – – Less than 4 litres	15	H	10	10	10	10	10	
7010.90.19	– – – Other	5	G	5	5	5	5	5	
7010.90.2	– – Of a capacity exceeding 0,33 litre but not exceeding 1 litre:								
7010.90.21	– – – Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	H	0	10	10	10	5	
7010.90.29	– – – Other	10	H	10	10	10	10	10	
7010.90.3	– – Of a capacity exceeding 0,15 litre but not exceeding 0,33 litre:								
7010.90.31	– – – Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	15	G	5	5	5	5	5	
7010.90.32	– – – Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	E	0	10	10	10	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7010.90.39	– – – Other	10	H	10	10	10	10	10	
7010.90.4	– – Of a capacity not exceeding 0,15 litre:								
7010.90.41	– – – Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular:	15	G	5	5	5	5	5	
7010.90.42	– – – With an opening of 22 mm or more	15	H	10	10	10	10	10	
7010.90.43	– – – Borosilicate flasks	0	A	0	0	0	0	0	
7010.90.49	– – – Other	15	G	5	5	5	5	5	
70.11	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE								
7011.10.00	– For electric lighting	0	A	0	0	0	0	0	
7011.20.00	– For cathode-ray tubes	0	A	0	0	0	0	0	
7011.90.00	– Other	0	A	0	0	0	0	0	
70.13	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18)								
7013.10.00	– Of glass-ceramics	15	E	15	15	15	15	15	
7013.2	– Stemware drinking glasses, other than of glass ceramics:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7013.22.00	– – Of lead crystal	15	E	15	15	15	15	15	
7013.28.00	– – Other	15	E	15	15	15	15	15	
7013.3	– Other drinking glasses, other than of glass ceramics:								
7013.33.00	– – Of lead crystal	15	E	15	15	15	15	15	
7013.37.00	– – Other	15	E	15	15	15	15	15	
7013.4	– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics:								
7013.41.00	– – Of lead crystal	15	E	15	15	15	15	15	
7013.42.00	– – Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15	E	15	15	15	15	15	
7013.49.00	– – Other	15	E	15	15	15	15	15	
7013.9	– Other articles:								
7013.91.00	– – Of lead crystal	15	E	15	15	15	15	15	
7013.99.00	– – Other	15	E	15	15	15	15	15	
70.14	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED								
7014.00.10	– Signalling glassware	0	A	0	0	0	0	0	
7014.00.20	– Optical elements	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
70.15	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES								
7015.10.00	– Glasses for corrective spectacles	0	A	0	0	0	0	0	
7015.90.00	– Other	0	A	0	0	0	0	0	
70.16	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS								
7016.10.00	– Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	C	10	10	10	10	10	
7016.90.00	– Other	10	C	10	10	10	10	10	
70.17	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED								
7017.10.00	– Of quartz or other fused silica	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7017.20.00	– Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	0	0	0	0	0	
7017.90.00	– Other	0	A	0	0	0	0	0	
70.18	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICRO-SPHERES NOT EXCEEDING 1 MM IN DIAMETER								
7018.10.00	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E	15	15	15	15	15	
7018.20.00	– Glass microspheres not exceeding 1 mm in diameter	0	A	0	0	0	0	0	
7018.90.00	– Other	15	E	15	15	15	15	15	
70.19	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7019.1	– Slivers, rovings, yarn and chopped strands:								
7019.11.00	– – Chopped strands, of a length of not more than 50 mm	0	A	0	0	0	0	0	
7019.12.00	– – Rovings	0	A	0	0	0	0	0	
7019.19.00	– – Other	0	A	0	0	0	0	0	
7019.3	– Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:								
7019.31.00	– – Mats	0	A	0	0	0	0	0	
7019.32.00	– – Thin sheets (voiles)	0	A	0	0	0	0	0	
7019.39.00	– – Other	0	A	0	0	0	0	0	
7019.40.00	– Woven fabrics of rovings	0	A	0	0	0	0	0	
7019.5	– Other woven fabrics:								
7019.51.00	– – Of a width not exceeding 30 cm	0	A	0	0	0	0	0	
7019.52.00	– – Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	0	A	0	0	0	0	0	
7019.59.00	– – Other	0	A	0	0	0	0	0	
7019.90.00	– Other	0	A	0	0	0	0	0	
70.20	OTHER ARTICLES OF GLASS								
7020.00.10	– Glass inners for vacuum flasks or for other vacuum vessels	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7020.00.90	– Other	15	E	15	15	15	15	15	
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES								
71.01	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7101.10.00	– Natural pearls	10	E	10	10	10	10	10	
7101.2	– Cultured pearls:								
7101.21.00	– – Unworked	10	E	10	10	10	10	10	
7101.22.00	– – Worked	10	E	10	10	10	10	10	
71.02	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET								
7102.10.00	– Unsorted	5	E	5	5	5	5	5	
7102.2	– Industrial:								
7102.21.00	– – Unworked or simply sawn, cleaved or bruted	0	A	0	0	0	0	0	
7102.29.00	– – Other	0	A	0	0	0	0	0	
7102.3	– Non-industrial:								
7102.31.00	– – Unworked or simply sawn, cleaved or bruted	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7102.39.00	– – Other	5	E	5	5	5	5	5	
71.03	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7103.10.00	– Unworked or simply sawn or roughly shaped	5	E	5	5	5	5	5	
7103.9	– Otherwise worked:								
7103.91.00	– – Rubies, sapphires and emeralds	5	E	5	5	5	5	5	
7103.99.00	– – Other	5	E	5	5	5	5	5	
71.04	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7104.10.00	– Piezo-electric quartz	10	E	10	10	10	10	10	
7104.20.00	– Other, unworked or simply sawn or roughly shaped	10	E	10	10	10	10	10	
7104.90.00	– Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
71.05	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES								
7105.10.00	– Of diamonds	5	E	5	5	5	5	5	
7105.90.00	– Other	5	E	5	5	5	5	5	
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL								
71.06	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								
7106.10.00	– Powder	10	E	10	10	10	10	10	
7106.9	– Other:								
7106.91.00	– – Unwrought	10	C	10	10	10	10	10	
7106.92	– – Semi-manufactured:								
7106.92.10	– – – Wire, bars and rods, containing stripping agents or additives (silver solder)	5	E	5	5	5	5	5	
7106.92.90	– – – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								
7108.1	– Non-monetary:								
7108.11.00	– – Powder	5	E	5	5	5	5	5	
7108.12.00	– – Other unwrought forms	5	E	5	5	5	5	5	
7108.13.00	– – Other semi-manufactured forms	5	E	5	5	5	5	5	
7108.20.00	– Monetary	5	E	5	5	5	5	5	
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.10	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7110.1	– Platinum:								
7110.11.00	– – Unwrought or in powder form	0	A	0	0	0	0	0	
7110.19.00	– – Other	0	A	0	0	0	0	0	
7110.2	– Palladium:								
7110.21.00	– – Unwrought or in powder form	0	A	0	0	0	0	0	
7110.29.00	– – Other	0	A	0	0	0	0	0	
7110.3	– Rhodium:								
7110.31.00	– – Unwrought or in powder form	0	A	0	0	0	0	0	
7110.39.00	– – Other	0	A	0	0	0	0	0	
7110.4	– Iridium, osmium and ruthenium:								
7110.41.00	– – Unwrought or in powder form	0	A	0	0	0	0	0	
7110.49.00	– – Other	0	A	0	0	0	0	0	
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.12	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL								
7112.30.00	– Ash containing precious metal or precious-metal compounds	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7112.9	– Other:								
7112.91.00	– – Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A	0	0	0	0	0	
7112.92.00	– – Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A	0	0	0	0	0	
7112.99.00	– – Other	0	A	0	0	0	0	0	
	III. JEWELLERY, GOLDSMITH'S AND SILVERSMITHS WARES AND OTHER ARTICLES								
71.13	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7113.1	– Of precious metal whether or not plated or clad with precious metal:								
7113.11.00	– – Of silver, whether or not plated or clad with other precious metal	15	E	15	15	15	15	15	
7113.19.00	– – Of other precious metal, whether or not plated or clad with precious metal	15	C	15	15	15	15	15	
7113.20.00	– Of base metal clad with precious metal	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
71.14	ARTICLES OF GOLDSMITH'S OR SILVERSMITH'S WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7114.1	– Of precious metal whether or not plated or clad with precious metal:								
7114.11.00	– – Of silver, whether or not plated or clad with other precious metal	15	E	15	15	15	15	15	
7114.19.00	– – Of other precious metal, whether or not plated or clad with precious metal	15	E	15	15	15	15	15	
7114.20.00	– Of base metal clad with precious metal	15	E	15	15	15	15	15	
71.15	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7115.10.00	– Catalysts in the form of wire cloth or grill, of platinum	0	A	0	0	0	0	0	
7115.90.00	– Other	15	E	15	15	15	15	15	
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)								
7116.10.00	– Of natural or cultured pearls	15	E	15	15	15	15	15	
7116.20.00	– Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
71.17	IMITATION JEWELLERY								
7117.1	– Of base metal, whether or not plated with precious metal:								
7117.11.00	– – Cuff links and studs	15	E	15	15	15	15	15	
7117.19.00	– – Other	15	E	15	15	15	15	15	
7117.90.00	– Other	15	E	15	15	15	15	15	
71.18	COIN								
7118.10.00	– Coin (other than gold coin), not being legal tender	5	E	5	5	5	5	5	
7118.90.00	– Other	5	C	5	5	5	5	5	
	I. PRIMARY MATERIALS; IN GRANULAR OR POWDER FORM								
72.01	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS								
7201.10.00	– Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7201.20.00	– Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	0	A	0	0	0	0	0	
7201.50.00	– Alloy pig iron; spiegeleisen	0	A	0	0	0	0	0	
72.02	FERRO-ALLOYS								
7202.1	– Ferro-manganese:								
7202.11.00	– – Containing by weight more than 2 % of carbon	0	A	0	0	0	0	0	
7202.19.00	– – Other	0	A	0	0	0	0	0	
7202.2	– Ferro-silicon:								
7202.21.00	– – Containing by weight more than 55 % of silicon	0	A	0	0	0	0	0	
7202.29.00	– – Other	0	A	0	0	0	0	0	
7202.30.00	– Ferro-silico-manganese	0	A	0	0	0	0	0	
7202.4	– Ferro-chromium:								
7202.41.00	– – Containing by weight more than 4 % of carbon	0	A	0	0	0	0	0	
7202.49.00	– – Other	0	A	0	0	0	0	0	
7202.50.00	– Ferro-silico-chromium	0	A	0	0	0	0	0	
7202.60.00	– Ferro-nickel	0	A	0	0	0	0	0	
7202.70.00	– Ferro-molybdenum	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7202.80.00	– Ferro-tungsten and ferro-silico-tungsten	0	A	0	0	0	0	0	
7202.9	– Other:								
7202.91.00	– – Ferro-titanium and ferro-silico-titanium	0	A	0	0	0	0	0	
7202.92.00	– – Ferro-vanadium	0	A	0	0	0	0	0	
7202.93.00	– – Ferro-niobium	0	A	0	0	0	0	0	
7202.99.00	– – Other	0	A	0	0	0	0	0	
72.03	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS, OR SIMILAR FORMS								
7203.10.00	– Ferrous products obtained by direct reduction of iron ore	0	A	0	0	0	0	0	
7203.90.00	– Other	0	A	0	0	0	0	0	
72.04	FERROUS WASTE AND SCRAP OF CAST IRON, IRON OR STEEL; SCRAP INGOTS OF IRON OR STEEL								
7204.10.00	– Waste and scrap of cast iron	0	A	0	0	0	0	0	
7204.2	– Waste and scrap alloy steel:								
7204.21.00	– – Of stainless steel	0	A	0	0	0	0	0	
7204.29.00	– – Other	0	A	0	0	0	0	0	
7204.30.00	– Waste and scrap of tinned iron or steel	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7204.4	– Other waste and scrap:								
7204.41.00	– – Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A	0	0	0	0	0	
7204.49.00	– – Other	0	A	0	0	0	0	0	
7204.50.00	– Remelting scrap ingots	0	A	0	0	0	0	0	
72.05	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL								
7205.10.00	– Granules	0	A	0	0	0	0	0	
7205.2	– Powder:								
7205.21.00	– – Of alloy steel	0	A	0	0	0	0	0	
7205.29.00	– – Other	0	A	0	0	0	0	0	
	II. IRON AND NON-ALLOY STEEL								
72.06	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03)								
7206.10.00	– Ingots	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7206.90.00	– Other	0	A	0	0	0	0	0	
72.07	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL								
7207.1	– Containing by weight less than 0,25 % of carbon:								
7207.11.00	– – Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A	0	0	0	0	0	
7207.12.00	– – Other, of rectangular (other than square) cross-section	0	A	0	0	0	0	0	
7207.19.00	– – Other	0	A	0	0	0	0	0	
7207.20.00	– Containing by weight 0,25 % or more of carbon	0	A	0	0	0	0	0	
72.08	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED								
7208.10.00	– In coils, not further worked than hot-rolled, with patterns in relief	0	A	0	0	0	0	0	
7208.2	– Other, in coils, not further worked than hot-rolled, pickled:								
7208.25.00	– – Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7208.26.00	– – Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7208.27.00	– – Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7208.3	– Other, in coils, not further worked than hot-rolled:								
7208.36.00	– – Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7208.37.00	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7208.38.00	– – Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7208.39.00	– – Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7208.40.00	– Not in coils, not further worked than hot-rolled, with patterns in relief	10	E	0	10	0	0	0	
7208.5	– Other, not in coils, not further worked than hot-rolled:								
7208.51.00	– – Of a thickness exceeding 10 mm	10	G	0	10	0	0	0	
7208.52.00	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm	5	G	0	5	0	0	0	
7208.53.00	– – Of a thickness of 3 mm or more but not exceeding 4,75 mm	10	G	0	10	0	0	0	
7208.54	– – Of a thickness of less than 3 mm:								
7208.54.10	– – – Of a width not exceeding 990 mm, containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7208.54.90	– – – Other	10	G	0	10	0	0	0	
7208.90.00	– Other	10	G	0	10	0	0	0	
72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED								
7209.1	– In coils, not further worked than cold-rolled (cold-reduced):								
7209.15.00	– – Of a thickness of 3 mm or more	10	G	0	10	0	0	0	
7209.16.00	– – Of a thickness exceeding 1 mm but less than 3 mm	10	G	0	10	0	0	0	
7209.17.00	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	0	10	0	0	0	
7209.18.00	– – Of a thickness of less than 0,5 mm	10	G	0	10	0	0	0	
7209.2	– Not in coils, not further worked than cold-rolled (cold-reduced):								
7209.25.00	– – Of a thickness of 3 mm or more	10	G	0	10	0	0	0	
7209.26.00	– – Of a thickness exceeding 1 mm but less than 3 mm	10	G	0	10	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7209.27.00	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	0	10	0	0	0	
7209.28.00	– – Of a thickness of less than 0,5 mm	10	G	0	10	0	0	0	
7209.90.00	– Other	10	G	0	10	0	0	0	
72.10	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED								
7210.1	– Plated or coated with tin:								
7210.11.00	– – Of a thickness of 0,5 mm or more	0	A	0	0	0	0	0	
7210.12.00	– – Of a thickness of less than 0,5 mm	0	A	0	0	0	0	0	
7210.20.00	– Plated or coated with lead, including terne-plate	0	A	0	0	0	0	0	
7210.30.00	– Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7210.4	– Otherwise plated or coated with zinc:								
7210.41	– – Corrugated:								
7210.41.10	– – – Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	0	15	15	15	
7210.41.90	– – – Other	5	G	5	5	5	5	5	
7210.49	– – Other:								
7210.49.10	– – – Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	0	15	15	15	
7210.49.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7210.50.00	– Plated or coated with chromium oxides or with chromium and chromium oxides	0	A	0	0	0	0	0	
7210.6	– Plated or coated with aluminium:								
7210.61	– – Plated or coated with aluminium-zinc alloys:								
7210.61.10	– – – Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	15	15	15	15	
7210.61.90	– – – Other	0	A	0	0	0	0	0	
7210.69	– – Other:								
7210.69.10	– – – Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	15	15	15	15	15	
7210.69.90	– – – Other	0	A	0	0	0	0	0	
7210.70	– Painted, varnished or coated with plastics:								
7210.70.10	– – Enamelled, of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	H	15	15	15	15	15	
7210.70.20	– – Varnished with epoxyphenolic resins, smooth	15	G	15	15	15	15	15	
7210.70.90	– – Other	0	A	0	0	0	0	0	
7210.90.00	– Other	0	A	0	0	0	0	0	
72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7211.1	– Not further worked than hot-rolled:								
7211.13.00	– – Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	G	0	5	0	0	0	
7211.14	– – Other, of a thickness of 4,75 mm or more:								
7211.14.10	– – – Containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7211.14.90	– – – Other	5	G	0	5	0	0	0	
7211.19	– – Other:								
7211.19.10	– – – In coils, containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7211.19.90	– – – Other	5	G	0	5	0	0	0	
7211.2	– Not further worked than cold-rolled (cold-reduced):								
7211.23.00	– – Containing by weight less than 0,25 % of carbon	5	G	0	5	0	0	0	
7211.29.00	– – Other	0	A	0	0	0	0	0	
7211.90.00	– Other	0	A	0	0	0	0	0	
72.12	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED								
7212.10.00	– Plated or coated with tin	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7212.20.00	– Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7212.30	– Otherwise plated or coated with zinc:								
7212.30.10	– – Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	15	15	15	15	15	
7212.30.90	– – Other	0	A	0	0	0	0	0	
7212.40	– Painted, varnished or coated with plastics:								
7212.40.10	– – Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	15	15	15	15	15	
7212.40.90	– – Other	0	A	0	0	0	0	0	
7212.50.00	– Otherwise plated or coated	0	A	0	0	0	0	0	
7212.60.00	– Clad	0	A	0	0	0	0	0	
72.13	WIRE RODS, OF IRON OR NON-ALLOY STEEL								
7213.10.00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	H	15	15	15	15	15	
7213.20.00	– Other, of free-cutting steel	0	A	0	0	0	0	0	
7213.9	– Other:								
7213.91	– – Of circular cross-section measuring less than 14 mm in diameter:								
7213.91.10	– – – Containing 0,6 % or more by weight of carbon	10	G	10	0	10	10	10	
7213.91.20	– – – Containing less than 0,6 % by weight of carbon	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7213.99	– – Other:								
7213.99.10	– – – Containing 0,6 % or more by weight of carbon	10	G	10	10	10	10	10	
7213.99.20	– – – Containing less than 0,6 % by weight of carbon	0	A	0	0	0	0	0	
72.14	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING								
7214.10.00	– Forged	10	E	10	10	10	10	10	
7214.20.00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	H	15	15	15	15	15	
7214.30.00	– Other, of free-cutting steel	5	E	5	5	5	5	5	
7214.9	– Other:								
7214.91	– – Of rectangular (other than square) cross-section:								
7214.91.10	– – – Containing by weight 0,6 % ore more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	G	15	15	15	15	15	
7214.91.90	– – – Other	5	G	5	5	5	5	5	
7214.99	– – Other:								
7214.99.10	– – – Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0,60 % or more by weight of carbon	15	H	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7214.99.20	– – – Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5,5 mm or more but not more than 45 mm	15	G	15	15	15	15	15	
7214.99.90	– – – Other	5	G	5	5	5	5	5	See paragraph 1 of the General Notes to the Schedule of the Republics of the CA Party
72.15	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL								
7215.10.00	– Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7215.50.00	– Other, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7215.90.00	– Other	0	A	0	0	0	0	0	
72.16	SECTIONS OF IRON OR NON-ALLOY STEEL								
7216.10	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:								
7216.10.10	– – U sections of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	G	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7216.10.9	– – Other:								
7216.10.91	– – – I sections of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.10.92	– – – H sections of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.10.99	– – – Other	5	G	5	5	5	5	5	
7216.2	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:								
7216.21	– – L sections:								
7216.21.10	– – Of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	H	15	15	15	15	15	
7216.21.90	– – – Other	5	G	5	5	5	5	5	
7216.22	– – T sections:								
7216.22.10	– – – Of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.22.90	– – – Other	5	E	5	5	5	5	5	
7216.3	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:								
7216.31	– – U sections:								
7216.31.10	– – – Of a thickness of 1,8 mm or more but not exceeding 6,4 mm	15	G	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7216.31.90	– – – Other	5	C	5	0	0	5	5	
7216.32.00	– – I sections	5	C	5	0	0	5	5	
7216.33.00	– – H sections	5	C	5	0	0	5	5	
7216.40.00	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5	E	5	0	0	5	5	
7216.50.00	– Other sections, not further worked than hot-rolled, hot-drawn or extruded	10	C	5	0	0	5	5	
7216.6	– Sections, not further worked than cold-formed or cold-finished:								
7216.61.00	– – Obtained from flat-rolled products	15	G	15	15	15	15	15	
7216.69.00	– – Other	15	G	15	15	15	15	15	
7216.9	– Other:								
7216.91.00	– – Obtained, cold-formed or cold-finished, from flat-rolled products	15	G	5	5	5	5	5	
7216.99.00	– – Other	5	G	5	5	5	5	5	
72.17	WIRE OF IRON OR NON-ALLOY STEEL								
7217.10	– Not plated or coated, whether or not polished:								
7217.10.10	– – Containing by weight less than 0,25 % of carbon	10	G	10	10	10	10	10	
7217.10.20	– – Containing by weight 0,25 % or more but less than 0,6 % of carbon	10	E	0	10	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7217.10.3	– – Containing 0,6 % or more by weight of carbon:								
7217.10.31	– – – Pre-stressed	0	A	0	0	0	0	0	
7217.10.39	– – – Other	15	H	15	15	15	15	15	
7217.20	– Plated or coated with zinc								
7217.20.1	– – Containing by weight less than 0,25 % of carbon:								
7217.20.11	– – – Plated or coated with zinc, of circular cross-section of a diameter of 0,22 mm or more but not more than 0,24 mm	0	A	0	0	0	0	0	
7217.20.19	– – – Other	10	G	10	10	10	10	10	
7217.20.20	– – Containing by weight 0,25 % or more but less than 0,6 % of carbon	10	E	0	10	10	10	0	
7217.20.3	– – Containing 0,6 % or more by weight of carbon:								
7217.20.31	– – – Of circular cross-section of a diameter of 0,8 mm or more but not more than 5,15 mm	15	G	15	15	15	15	15	
7217.20.32	– – – Of rectangular (other than square) cross-section, of a thickness of 0,35 mm or more but not more than 0,7 mm and a width of 0,5 mm or more but not more than 3 mm	15	E	15	15	15	15	15	
7217.20.39	– – – Other	5	E	5	5	5	5	5	
7217.30	– Plated or coated with other base metals:								
7217.30.10	– – Containing by weight less than 0,25 % of carbon	5	G	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7217.30.20	– – Containing 0,25 % or more but less than 0,6 % by weight of carbon	5	E	5	5	5	5	5	
7217.30.3	– – – Containing 0,6 % or more by weight of carbon:								
7217.30.31	– – – Plated or coated with copper	0	A	0	0	0	0	0	
7217.30.39	– – – Other	5	G	5	5	5	5	5	
7217.90.00	– Other	5	E	5	5	5	5	5	
	III. STAINLESS STEEL								
72.18	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL								
7218.10.00	– Ingots or other primary forms	0	A	0	0	0	0	0	
7218.9	– Other:								
7218.91.00	– – Of rectangular cross-section	0	A	0	0	0	0	0	
7218.99.00	– – Other	0	A	0	0	0	0	0	
72.19	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE								
7219.1	– Not further worked than hot-rolled, in coils:								
7219.11.00	– – Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7219.12.00	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7219.13.00	– – Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.14.00	– – Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7219.2	– Not further worked than hot-rolled, not in coils:								
7219.21.00	– – Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7219.22.00	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7219.23.00	– – Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.24.00	– – Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7219.3	– Not further worked than cold-rolled (cold-reduced):								
7219.31.00	– – Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7219.32.00	– – Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.33.00	– – Of a thickness exceeding 1 mm but less than 3 mm	0	A	0	0	0	0	0	
7219.34.00	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm	0	A	0	0	0	0	0	
7219.35.00	– – Of a thickness of less than 0,5 mm	0	A	0	0	0	0	0	
7219.90.00	– Other	0	A	0	0	0	0	0	
72.20	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM								
7220.1	– Not further worked than hot-rolled:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7220.11.00	– – Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7220.12.00	– – Of a thickness of less than 4,75 mm	0	A	0	0	0	0	0	
7220.20.00	– Not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7220.90.00	– Other	0	A	0	0	0	0	0	
7221.00.00	WIRE RODS OF STAINLESS STEEL	0	A	0	0	0	0	0	
72.22	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL								
7222.1	– Bars, not further worked than hot-rolled, hot-drawn or extruded:								
7222.11.00	– – Of circular cross-section	0	A	0	0	0	0	0	
7222.19.00	– – Other	0	A	0	0	0	0	0	
7222.20.00	– Bars, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7222.30.00	– Other bars	0	A	0	0	0	0	0	
7222.40.00	– Profiles	0	A	0	0	0	0	0	
7223.00.00	WIRE OF STAINLESS STEEL	0	A	0	0	0	0	0	
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
72.24	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL								
7224.10.00	– Ingots or other primary forms	0	A	0	0	0	0	0	
7224.90.00	– Other	0	A	0	0	0	0	0	
72.25	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE								
7225.1	– Of silicon-electrical steel:								
7225.11.00	– – Grain-oriented	0	A	0	0	0	0	0	
7225.19.00	– – Other	0	A	0	0	0	0	0	
7225.30.00	– Other, not further worked than hot-rolled, in coils	0	A	0	0	0	0	0	
7225.40.00	– Other, not further worked than hot-rolled, not in coils	0	A	0	0	0	0	0	
7225.50.00	– Other, not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7225.9	– Other:								
7225.91.00	– – Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7225.92.00	– – Otherwise plated or coated with zinc	0	A	0	0	0	0	0	
7225.99.00	– – Other	0	A	0	0	0	0	0	
72.26	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM								
7226.1	– Of silicon-electrical steel:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7226.11.00	– – Grain-oriented	0	A	0	0	0	0	0	
7226.19.00	– – Other	0	A	0	0	0	0	0	
7226.20.00	– Of high-speed steel	0	A	0	0	0	0	0	
7226.9	– Other:								
7226.91.00	– – Not further worked than hot-rolled	0	A	0	0	0	0	0	
7226.92.00	– – Not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7226.99	– – Other:								
7226.99.10	– – – Plated or coated with zinc, excluding electrolytically plated or coated	0	A	0	0	0	0	0	
7226.99.90	– – – Other	0	A	0	0	0	0	0	
72.27	BARS AND RODS OF OTHER ALLOY STEEL								
7227.10.00	– Of high-speed steel	0	A	0	0	0	0	0	
7227.20.00	– Of silico-manganese steel	0	A	0	0	0	0	0	
7227.90.00	– Other	0	A	0	0	0	0	0	
72.28	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7228.10.00	– Bars and rods, of high-speed steel	0	A	0	0	0	0	0	
7228.20.00	– Bars and rods, of silico-manganese steel	0	A	0	0	0	0	0	
7228.30.00	– Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	A	0	0	0	0	0	
7228.40.00	– Other bars and rods, not further worked than forged	0	A	0	0	0	0	0	
7228.50.00	– Other bars and rods, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7228.60.00	– Other bars and rods	0	A	0	0	0	0	0	
7228.70.00	– Profiles	0	A	0	0	0	0	0	
7228.80.00	– Hollow drill bars and rods	0	A	0	0	0	0	0	
72.29	WIRE OF OTHER ALLOY STEEL								
7229.20.00	– Of silico-manganese steel	0	A	0	0	0	0	0	
7229.90	– Other:								
7229.90.10	– – Of high-speed steel	0	A	0	0	0	0	0	
7229.90.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
73.01	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL								
7301.10.00	– Sheet piling	0	A	0	0	0	0	0	
7301.20.00	– Profiles	10	E	10	10	10	10	10	
73.02	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIALS OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS								
7302.10.00	– Rails	0	A	0	0	0	0	0	
7302.30.00	– Switch blades, crossing frogs, point rods and other crossing pieces	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7302.40.00	– Fishplates and sole plates	0	A	0	0	0	0	0	
7302.90.00	– Other	0	A	0	0	0	0	0	
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5	E	5	5	5	5	5	
73.04	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL								
7304.1	– Line pipe of a kind used for oil or gas pipelines:								
7304.11.00	– – Of stainless steel	0	A	0	0	0	0	0	
7304.19.00	– – Other	0	A	0	0	0	0	0	
7304.2	– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:								
7304.22.00	– – Drill pipe of stainless steel	0	A	0	0	0	0	0	
7304.23.00	– – Other drill pipe	0	A	0	0	0	0	0	
7304.24.00	– – Other, of stainless steel	0	A	0	0	0	0	0	
7304.29.00	– – Other	0	A	0	0	0	0	0	
7304.3	– Other, of circular cross section, of iron or non alloy steel:								
7304.31.00	– – Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.39.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7304.4	– Other, of circular cross-section, of stainless steel:								
7304.41.00	– – Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.49.00	– – Other	0	A	0	0	0	0	0	
7304.5	– Other, of circular cross-section, of other alloy steel:								
7304.51.00	– – Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.59.00	– – Other	0	A	0	0	0	0	0	
7304.90.00	– Other	0	A	0	0	0	0	0	
73.05	OTHER TUBES AND PIPES (FOR EXAMPLE: WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406,4 MM, OF IRON OR STEEL								
7305.1	– Line pipe of a kind used for oil or gas pipelines:								
7305.11.00	– – Longitudinally submerged arc welded	0	A	0	0	0	0	0	
7305.12.00	– – Other, longitudinally welded	0	A	0	0	0	0	0	
7305.19.00	– – Other	0	A	0	0	0	0	0	
7305.20.00	– Casing of a kind used in drilling for oil or gas	0	A	0	0	0	0	0	
7305.3	– Other, welded:								
7305.31.00	– – Longitudinally welded	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7305.39.00	– – Other	15	E	5	5	5	5	5	
7305.90.00	– Other	15	E	5	5	5	5	5	
73.06	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE: OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL								
7306.1	– Line pipe of a kind used for oil or gas pipelines:								
7306.11.00	– – Welded, of stainless steel	0	A	0	0	0	0	0	
7306.19.00	– – Other	0	A	0	0	0	0	0	
7306.2	– Casing and tubing of a kind used in drilling for oil or gas:								
7306.21.00	– – Welded, of stainless steel	0	A	0	0	0	0	0	
7306.29.00	– – Other	0	A	0	0	0	0	0	
7306.30	– Other, welded, of circular cross-section, of iron or non-alloy steel:								
7306.30.10	– – Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0,8 mm or more but not more than 6,4 mm, whether or not plated or coated with zinc	15	H	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7306.30.90	– – Other	10	G	10	10	10	10	10	
7306.40.00	– Other, welded, of circular cross-section, of stainless steel	0	A	0	0	0	0	0	
7306.50.00	– Other, welded, of circular cross-section, of other alloy steel	0	A	0	0	0	0	0	
7306.6	– Other, welded, of non-circular cross-section:								
7306.61.00	– – Of square or rectangular cross-section	10	H	10	10	10	10	10	
7306.69.00	– – Other	10	G	10	10	10	10	10	
7306.90.00	– Other	0	A	0	0	0	0	0	
73.07	TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL								
7307.1	– Cast fittings:								
7307.11.00	– – Of non-malleable cast iron	5	E	5	5	5	5	5	
7307.19.00	– – Other	5	C	5	5	5	5	5	
7307.2	– Other, of stainless steel:								
7307.21.00	– – Flanges	5	E	5	5	5	5	5	
7307.22.00	– – Threaded elbows, bends and sleeves	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7307.23.00	– – Butt welding fittings	5	E	5	5	5	5	5	
7307.29.00	– – Other	5	E	5	5	5	5	5	
7307.9	– Other:								
7307.91.00	– – Flanges	5	E	5	5	5	5	5	
7307.92.00	– – Threaded elbows, bends and sleeves	10	E	10	10	10	10	10	
7307.93.00	– – Butt welding fittings	5	E	5	5	5	5	5	
7307.99.00	– – Other	5	C	5	5	5	5	5	
73.08	STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL								
7308.10.00	– Bridges and parts thereof	15	C	5	5	5	5	5	
7308.20.00	– Towers and lattice masts	15	E	5	5	5	5	5	
7308.30.00	– Doors, windows and their frames and thresholds for doors	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7308.40.00	– Equipment for scaffolding, shuttering, propping or pit-propping	10	E	10	10	10	10	10	
7308.90.00	– Other	10	G	10	10	10	10	10	
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	C	10	10	10	10	10	
73.10	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT								
7310.10.00	– Of a capacity of 50 litres or more	10	E	10	10	10	10	10	
7310.2	– Of a capacity of less than 50 litres:								
7310.21.00	– – Cans which are to be closed by soldering or crimping	10	G	10	10	10	10	10	
7310.29	– – Other:								
7310.29.10	– – – Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7310.29.90	– – – Other	15	E	15	15	15	15	15	
73.11	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL								
7311.00.10	– For a working pressure not exceeding 25 kg/cm^2	10	E	10	10	10	10	10	
7311.00.90	– Other	0	A	0	0	0	0	0	
73.12	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED								
7312.10.00	– Cables	0	A	0	0	0	0	0	
7312.90.00	– Other	0	A	0	0	0	0	0	
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	15	G	10	10	10	10	10	
73.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL								
7314.1	– Woven cloth:								
7314.12.00	– – Endless bands for machinery, of stainless steel	0	A	0	0	0	0	0	
7314.14.00	– – Other woven cloth, of stainless steel	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7314.19	– – Other:								
7314.19.10	– – – Other endless bands for machinery	10	G	10	10	10	10	10	
7314.19.90	– – – Other	10	E	10	10	10	10	10	
7314.20.00	– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	10	G	10	10	10	10	10	
7314.3	– Other grill, netting and fencing, welded at the intersection:								
7314.31.00	– – Plated or coated with zinc	10	G	10	10	10	10	10	
7314.39.00	– – Other	10	G	10	10	10	10	10	
7314.4	– Other cloth, grill, netting and fencing:								
7314.41.00	– – Plated or coated with zinc	10	G	10	10	10	10	10	
7314.42.00	– – Coated with plastics	10	E	10	10	10	10	10	
7314.49.00	– – Other	10	G	10	10	10	10	10	
7314.50.00	– Expanded metal	10	E	10	10	10	10	10	
73.15	CHAIN AND PARTS THEREOF, OF IRON OR STEEL								
7315.1	– Articulated link chain and parts thereof:								
7315.11.00	– – Roller chain	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7315.12.00	– – Other chain	0	A	0	0	0	0	0	
7315.19.00	– – Parts	0	A	0	0	0	0	0	
7315.20.00	– Skid chain	0	A	0	0	0	0	0	
7315.8	– Other chain:								
7315.81.00	– – Stud-link	0	A	0	0	0	0	0	
7315.82.00	– – Other, welded link	0	A	0	0	0	0	0	
7315.89.00	– – Other	0	A	0	0	0	0	0	
7315.90.00	– Other parts	0	A	0	0	0	0	0	
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	0	A	0	0	0	0	0	
7317.00.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	G	10	10	10	10	10	
73.18	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL								
7318.1	– Threaded articles:								
7318.11.00	– – Coach screws	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7318.12.00	– – Other wood screws	5	E	5	5	5	5	5	
7318.13.00	– – Screw hooks and screw rings	5	E	5	5	5	5	5	
7318.14.00	– – Self-tapping screws	5	E	5	5	5	5	5	
7318.15.00	– – Other screws and bolts, whether or not with their nuts or washers	5	C	5	5	5	5	5	
7318.16.00	– – Nuts	5	C	5	5	5	5	5	
7318.19.00	– – Other	5	E	5	5	5	5	5	
7318.2	– Non-threaded articles:								
7318.21.00	– – Spring washers and other lock washers	0	A	0	0	0	0	0	
7318.22.00	– – Other washers	0	A	0	0	0	0	0	
7318.23.00	– – Rivets	0	A	0	0	0	0	0	
7318.24.00	– – Cotters and cotter pins	0	A	0	0	0	0	0	
7318.29.00	– – Other	0	A	0	0	0	0	0	
73.19	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED								
7319.20.00	– Safety pins	0	A	0	0	0	0	0	
7319.30.00	– Other pins	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7319.90	– Other:								
7319.90.10	– – Sewing, darning or embroidery needles	0	A	0	0	0	0	0	
7319.90.90	– – Other	0	A	0	0	0	0	0	
73.20	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL								
7320.10.00	– Leaf-springs and leaves therefor	10	E	10	10	10	10	10	
7320.20.00	– Helical springs	10	E	10	10	10	10	10	
7320.90.00	– Other	0	A	0	0	0	0	0	
73.21	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL								
7321.1	– Cooking appliances and plate warmers:								
7321.11	– – For gas fuel or for both gas and other fuels:								
7321.11.10	– – – Ovens and cookers	15	E	15	15	15	15	15	
7321.11.90	– – – Other	10	E	10	10	10	10	10	
7321.12.00	– – For liquid fuel	15	E	5	5	5	5	5	
7321.19	– – Other, including appliances for solid fuel:								
7321.19.10	– – – 'Anafre' clay pots, portable stoves and cookers	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7321.19.90	– – – Other	10	E	10	10	10	10	10	
7321.8	– Other appliances:								
7321.81.00	– – For gas fuel or for both gas and other fuels	10	G	10	10	10	10	10	
7321.82.00	– – For liquid fuels	10	E	10	10	10	10	10	
7321.89	– – Other, including appliances for solid fuel:								
7321.89.10	– – – For solid fuels	10	E	10	10	10	10	10	
7321.89.90	– – – Other	10	E	10	10	10	10	10	
7321.90	– Parts:								
7321.90.10	– – Of cookers	15	E	5	5	5	5	5	
7321.90.90	– – Other	15	E	5	5	5	5	5	
73.22	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT-AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTORDRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL								
7322.1	– Radiators and parts thereof:								
7322.11.00	– – Of cast iron	0	A	0	0	0	0	0	
7322.19.00	– – Other	0	A	0	0	0	0	0	
7322.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
73.23	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF IRON OR STEEL								
7323.10.00	– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	E	15	15	15	15	15	
7323.9	– Other:								
7323.91	– – Of cast iron, not enamelled:								
7323.91.10	– – – Handles	5	E	5	5	5	5	5	
7323.91.20	– – – Other parts	15	E	5	5	5	5	5	
7323.91.90	– – – Other	15	E	15	15	15	15	15	
7323.92	– – Of cast iron, enamelled:								
7323.92.10	– – – Handles	5	E	5	5	5	5	5	
7323.92.20	– – – Other parts	5	E	5	5	5	5	5	
7323.92.90	– – – Other	15	E	15	15	15	15	15	
7323.93	– – Of stainless steel:								
7323.93.10	– – – Handles	5	E	5	5	5	5	5	
7323.93.20	– – – Other parts	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7323.93.90	– – – Other	15	E	15	15	15	15	15	
7323.94	– – Of iron (other than cast iron) or steel, enamelled:								
7323.94.10	– – – Handles	5	E	5	5	5	5	5	
7323.94.20	– – – Other parts	5	E	5	5	5	5	5	
7323.94.90	– – – Other	15	E	15	15	15	15	15	
7323.99	– – Other:								
7323.99.10	– – – Handles	5	E	5	5	5	5	5	
7323.99.20	– – – Other parts	15	E	5	5	5	5	5	
7323.99.90	– – – Other	15	E	15	15	15	15	15	
73.24	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL								
7324.10.00	– Sinks and washbasins, of stainless steel	15	E	15	15	15	15	15	
7324.2	– Baths:								
7324.21.00	– – Of cast iron, whether or not enamelled	15	E	15	15	15	15	15	
7324.29.00	– – Other	15	E	15	15	15	15	15	
7324.90.00	– Other, including parts	15	E	15	15	15	15	15	
73.25	OTHER CAST ARTICLES OF IRON OR STEEL								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7325.10.00	– Of non-malleable cast iron	10	E	10	10	10	10	10	
7325.9	– Other:								
7325.91.00	– – Grinding balls and similar articles for mills	0	A	0	0	0	0	0	
7325.99.00	– – Other	10	E	10	10	10	10	10	
73.26	OTHER ARTICLES OF IRON OR STEEL								
7326.1	– Forged or stamped, but not further worked:								
7326.11.00	– – Grinding balls and similar articles for mills	0	A	0	0	0	0	0	
7326.19.00	– – Other	10	E	10	10	10	10	10	
7326.20	– Articles of iron or steel wire:								
7326.20.10	– – Traps for animals	15	E	5	5	5	5	5	
7326.20.20	– – Gabions	0	A	0	0	0	0	0	
7326.20.30	– – Quick-fit hooks with swivels	0	A	0	0	0	0	0	
7326.20.90	– – Other	10	E	10	10	10	10	10	
7326.90.00	– Other	0	A	0	0	0	0	0	
74.01	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)								
7401.00.10	– Copper mattes	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7401.00.20	– Cement copper (precipitated copper)	0	A	0	0	0	0	0	
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0	A	0	0	0	0	0	
74.03	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT								
7403.1	– Refined copper:								
7403.11.00	– – Cathodes and sections of cathodes	0	A	0	0	0	0	0	
7403.12.00	– – Wire-bars	0	A	0	0	0	0	0	
7403.13.00	– – Billets	0	A	0	0	0	0	0	
7403.19.00	– – Other	0	A	0	0	0	0	0	
7403.2	– Copper alloys:								
7403.21.00	– – Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7403.22.00	– – Copper-tin base alloys (bronze)	0	A	0	0	0	0	0	
7403.29	– – Other copper alloys (other than master alloys of heading 74.05):								
7403.29.10	– – – Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7403.29.90	– – – Other	0	A	0	0	0	0	0	
7404.00.00	COPPER WASTE AND SCRAP	0	A	0	0	0	0	0	
7405.00.00	MASTER ALLOYS OF COPPER	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
74.06	COPPER POWDERS AND FLAKES								
7406.10.00	– Powders of non-lamellar structure	0	A	0	0	0	0	0	
7406.20.00	– Powders of lamellar structure; flakes	0	A	0	0	0	0	0	
74.07	COPPER BARS, RODS AND PROFILES								
7407.10.00	– Of refined copper	0	A	0	0	0	0	0	
7407.2	– Of copper alloys:								
7407.21.00	– – Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7407.29	– – Other:								
7407.29.10	– – – Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7407.29.90	– – – Other	0	A	0	0	0	0	0	
74.08	COPPER WIRE								
7408.1	– Of refined copper:								
7408.11.00	– – Of which the maximum cross-sectional dimension exceeds 6 mm	0	A	0	0	0	0	0	
7408.19	– – Other:								
7408.19.10	– – – Of electrolytic copper	0	A	0	0	0	0	0	
7408.19.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7408.2	– Of copper alloys:								
7408.21.00	– – Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7408.22.00	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	0	A	0	0	0	0	0	
7408.29.00	– – Other	0	A	0	0	0	0	0	
74.09	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,15 MM								
7409.1	– Of refined copper:								
7409.11.00	– – In coils	0	A	0	0	0	0	0	
7409.19.00	– – Other	0	A	0	0	0	0	0	
7409.2	– Of copper-zinc base alloys (brass):								
7409.21.00	– – In coils	0	A	0	0	0	0	0	
7409.29.00	– – Other	0	A	0	0	0	0	0	
7409.3	– Of copper-tin base alloys (bronze):								
7409.31.00	– – In coils	0	A	0	0	0	0	0	
7409.39.00	– – Other	0	A	0	0	0	0	0	
7409.40.00	– Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7409.90.00	– Of other copper alloys	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
74.10	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,15 MM								
7410.1	– Not backed:								
7410.11.00	– – Of refined copper	0	A	0	0	0	0	0	
7410.12.00	– – Of copper alloys	0	A	0	0	0	0	0	
7410.2	– Backed:								
7410.21.00	– – Of refined copper	0	A	0	0	0	0	0	
7410.22.00	– – Of copper alloys	0	A	0	0	0	0	0	
74.11	COPPER TUBES AND PIPES								
7411.10.00	– Of refined copper	0	A	0	0	0	0	0	
7411.2	– Of copper alloys:								
7411.21.00	– – Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7411.22.00	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	0	A	0	0	0	0	0	
7411.29.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)								
7412.10.00	– Of refined copper	0	A	0	0	0	0	0	
7412.20.00	– Of copper alloys	0	A	0	0	0	0	0	
74.13	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED								
7413.00.10	– Of electrolytic copper	5	E	5	5	5	5	5	
7413.00.90	– Other	0	A	0	0	0	0	0	
74.15	NAILS, TACKS, DRAWING PINS, STAPLES AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER								
7415.10.00	– Nails and tacks, drawing pins, staples and similar articles	0	A	0	0	0	0	0	
7415.2	– Other articles, not threaded:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7415.21.00	– – Washers (including spring washers)	0	A	0	0	0	0	0	
7415.29.00	– – Other	0	A	0	0	0	0	0	
7415.3	– Other threaded articles:								
7415.33.00	– – Screws; bolts and nuts	0	A	0	0	0	0	0	
7415.39.00	– – Other	0	A	0	0	0	0	0	
74.18	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER								
7418.1	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:								
7418.11.00	– – Pot scourers and scouring or polishing pads, gloves and similar articles	15	E	15	15	15	15	15	
7418.19	– – Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7418.19.10	– – – Handles	0	A	0	0	0	0	0	
7418.19.20	– – – Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	15	E	15	15	15	15	15	
7418.19.90	– – – Other	15	E	15	15	15	15	15	
7418.20.00	– Sanitary ware and parts thereof	15	E	15	15	15	15	15	
74.19	OTHER ARTICLES OF COPPER								
7419.10.00	– Chain and parts thereof	0	A	0	0	0	0	0	
7419.9	– Other:								
7419.91.00	– – Cast, moulded, stamped or forged, but not further worked	15	E	5	5	5	5	5	
7419.99	– – Other:								
7419.99.10	– – – Containers for compressed or liquefied gas	0	A	0	0	0	0	0	
7419.99.20	– – – Anodes of copper or of copper alloys for electro-plating	0	A	0	0	0	0	0	
7419.99.3	– – – Cloth (including endless bands), grill, netting and fencing, of copper wire; netting sheets obtained by expanded metal of copper:								
7419.99.31	– – – – Cloth	5	E	5	5	5	5	5	
7419.99.39	– – – – Other	0	A	0	0	0	0	0	
7419.99.40	– – – Copper springs	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7419.99.90	– – – Other	15	E	15	15	15	15	15	
75.01	NICKEL MATTES, NICKEL OXIDE "SINTERS" AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY								
7501.10.00	– Nickel mattes	0	A	0	0	0	0	0	
7501.20.00	– Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A	0	0	0	0	0	
75.02	UNWROUGHT NICKEL								
7502.10.00	– Nickel, not alloyed	0	A	0	0	0	0	0	
7502.20.00	– Nickel alloys	0	A	0	0	0	0	0	
7503.00.00	NICKEL WASTE AND SCRAP	0	A	0	0	0	0	0	
7504.00.00	NICKEL POWDERS AND FLAKES	0	A	0	0	0	0	0	
75.05	NICKEL BARS, RODS, PROFILES AND WIRE								
7505.1	– Bars, rods and profiles:								
7505.11.00	– – Of nickel, not alloyed	0	A	0	0	0	0	0	
7505.12.00	– – Of nickel alloys	0	A	0	0	0	0	0	
7505.2	– Wire:								
7505.21.00	– – Of nickel, not alloyed	0	A	0	0	0	0	0	
7505.22.00	– – Of nickel alloys	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
75.06	NICKEL PLATES, SHEETS, STRIP AND FOIL								
7506.10.00	– – Of nickel, not alloyed	0	A	0	0	0	0	0	
7506.20.00	– – Of nickel alloys	0	A	0	0	0	0	0	
75.07	NICKEL TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)								
7507.1	– Tubes and pipes:								
7507.11.00	– – Of nickel, not alloyed	0	A	0	0	0	0	0	
7507.12.00	– – Of nickel alloys	0	A	0	0	0	0	0	
7507.20.00	– Tube or pipe fittings	0	A	0	0	0	0	0	
75.08	OTHER ARTICLES OF NICKEL								
7508.10.00	– Cloth, grill and netting, of nickel wire	0	A	0	0	0	0	0	
7508.90.00	– Other	0	A	0	0	0	0	0	
76.01	UNWROUGHT ALUMINIUM								
7601.10.00	– Aluminium, not alloyed	0	A	0	0	0	0	0	
7601.20.00	– Aluminium alloys	0	A	0	0	0	0	0	
7602.00.00	ALUMINIUM WASTE AND SCRAP	0	A	0	0	0	0	0	
76.03	ALUMINIUM POWDERS AND FLAKES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7603.10.00	– Powders of non-lamellar structure	0	A	0	0	0	0	0	
7603.20.00	– Powders of lamellar structure; flakes	0	A	0	0	0	0	0	
76.04	ALUMINIUM BARS, RODS AND PROFILES								
7604.10	– Of aluminium, not alloyed:								
7604.10.10	– – Profiles	10	G	10	10	10	10	10	
7604.10.90	– – Other	5	G	5	5	5	5	5	
7604.2	– Of aluminium alloys:								
7604.21.00	– – Hollow profiles	10	G	10	10	10	10	10	
7604.29	– – Other:								
7604.29.10	– – – Profiles	10	G	10	10	10	10	10	
7604.29.90	– – – Other	5	G	5	5	5	5	5	
76.05	ALUMINIUM WIRE								
7605.1	– Of aluminium, not alloyed:								
7605.11.00	– – Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	0	0	0	0	0	
7605.19	– – Other:								
7605.19.10	– – – Of circular cross-section	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7605.19.90	– – – Other	0	A	0	0	0	0	0	
7605.2	– Of aluminium alloys:								
7605.21.00	– – Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	0	0	0	0	0	
7605.29	– – Other:								
7605.29.10	– – – Of alloys containing magnesium and silicon, of circular cross-section	15	E	5	5	5	5	5	
7605.29.90	– – – Other	15	E	5	5	5	5	5	
76.06	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 mm								
7606.1	– Rectangular (including square):								
7606.11.00	– – Of aluminium, not alloyed	10	E	10	10	10	10	10	
7606.12	– – Of aluminium alloys:								
7606.12.10	– – – Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	0	A	0	0	0	0	0	
7606.12.20	– – – Embossed strip in rolls of a thickness not exceeding 1,25 mm and a width of 110 cm of alloy 1100	0	A	0	0	0	0	0	
7606.12.9	– – – Other:								
7606.12.91	– – – – 'Pilferproof surface 620' strip, containing not more than 98,7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0,2 mm but not exceeding 0,25 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7606.12.99	– – – – Other	10	E	10	10	10	10	10	
7606.9	– Other:								
7606.91	– – Of aluminium, not alloyed								
7606.91.10	– – Discs, whether or not perforated, with a diameter not exceeding 45 mm	0	A	0	0	0	0	0	
7606.91.90	– – – Other	0	A	0	0	0	0	0	
7606.92.00	– – Of aluminium alloys	0	A	0	0	0	0	0	
76.07	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM								
7607.1	– Not backed:								
7607.11	– – Rolled but not further worked:								
7607.11.30	– – – Of a thickness not exceeding 0,025 mm, smooth, heat-treated, with not more than 80 perforations per m^2, in rolls	0	A	0	0	0	0	0	
7607.11.90	– – – Other	0	A	0	0	0	0	0	
7607.19	– – Other:								
7607.19.20	– – – Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A	0	0	0	0	0	
7607.19.3	– – – Other, printed:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7607.19.31	– – – – Of a thickness less than 0,019 mm	5	E	5	5	5	5	5	
7607.19.39	– – – – Other	10	E	10	10	10	10	10	
7607.19.90	– – – Other	0	A	0	0	0	0	0	
7607.20	– Backed:								
7607.20.1	– – Coated with adhesive on one side and backed with silicone-coated paper:								
7607.20.11	– – – Not printed	0	A	0	0	0	0	0	
7607.20.12	– – – Printed	10	E	10	10	10	10	10	
7607.20.20	– – Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0,23 mm	10	E	10	10	10	10	10	
7607.20.90	– – Other	0	A	0	0	0	0	0	
76.08	ALUMINIUM TUBES AND PIPES								
7608.10	– Of aluminium, not alloyed:								
7608.10.10	– – Ferrules for pencils	0	A	0	0	0	0	0	
7608.10.90	– – Other	5	E	5	5	5	5	5	
7608.20	– Of aluminium alloys:								
7608.20.10	– – Welded tubes and pipes of an external diameter exceeding 50 mm	10	G	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7608.20.20	– – Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A	0	0	0	0	0	
7608.20.90	– – Other	10	G	10	10	10	10	10	
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)	0	A	0	0	0	0	0	
76.10	STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF ALUMINUM; ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES								
7610.10.00	– Doors, windows and their frames and thresholds for doors	15	G	15	15	15	15	15	
7610.90.00	– Other	15	G	15	15	15	15	15	
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
76.12	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT								
7612.10.00	– Flexible tubular containers	10	E	10	10	10	10	10	
7612.90	– Other:								
7612.90.10	– – Seamless tubular containers	0	A	0	0	0	0	0	
7612.90.20	– – Milk churns	0	A	0	0	0	0	0	
7612.90.90	– – Other	10	E	5	10	10	10	5	
76.13	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS								
7613.00.10	– For a working pressure not exceeding 25 kg/cm^2	15	E	5	5	5	5	5	
7613.00.90	– Other	0	A	0	0	0	0	0	
76.14	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED								
7614.10.00	– With steel core	10	G	10	10	10	10	10	
7614.90.00	– Other	10	G	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF ALUMINIUM								
7615.1	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:								
7615.11.00	– – Pot scourers and scouring or polishing pads, gloves and similar articles	15	E	15	15	15	15	15	
7615.19	– – Other:								
7615.19.10	– – – Handles and spouts	5	E	5	5	5	5	5	
7615.19.90	– – – Other	15	E	15	15	15	15	15	
7615.20.00	– Sanitary ware and parts thereof	15	E	15	15	15	15	15	
76.16	OTHER ARTICLES OF ALUMINIUM								
7616.10.00	– Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A	0	0	0	0	0	
7616.9	– Other:								
7616.91.00	– – Cloth, grill and netting, of aluminium wire	15	E	5	5	5	5	5	
7616.99	– – Other:								
7616.99.10	– – – Chain and parts thereof	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7616.99.20	– – – Blunt staples	0	A	0	0	0	0	0	
7616.99.90	– – – Other	10	E	10	10	10	10	10	
78.01	UNWROUGHT LEAD								
7801.10.00	– Refined lead	0	A	0	0	0	0	0	
7801.9	– Other:								
7801.91.00	– – Containing by weight antimony as the principal other element	0	A	0	0	0	0	0	
7801.99.00	– – Other	0	A	0	0	0	0	0	
7802.00.00	LEAD WASTE AND SCRAP	0	A	0	0	0	0	0	
78.04	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES								
7804.1	– Plates, sheets, strip and foil:								
7804.11.00	– – Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0,2 mm	0	A	0	0	0	0	0	
7804.19.00	– – Other	0	A	0	0	0	0	0	
7804.20.00	– Powders and flakes	0	A	0	0	0	0	0	
78.06	OTHER ARTICLES OF LEAD								
7806.00.10	– Lead bars, rods, profiles and wire	5	E	5	5	5	5	5	
7806.00.20	– Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7806.00.90	– Other	15	E	5	5	5	5	5	
79.01	UNWROUGHT ZINC								
7901.1	– Zinc, not alloyed:								
7901.11.00	– – Containing by weight 99,99 % or more of zinc	0	A	0	0	0	0	0	
7901.12.00	– – Containing by weight less than 99,99 % of zinc	0	A	0	0	0	0	0	
7901.20.00	– Zinc alloys	0	A	0	0	0	0	0	
7902.00.00	ZINC WASTE AND SCRAP	0	A	0	0	0	0	0	
79.03	ZINC DUST, POWDERS AND FLAKES								
7903.10.00	– Zinc dust	0	A	0	0	0	0	0	
7903.90.00	– Other	0	A	0	0	0	0	0	
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0	A	0	0	0	0	0	
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0	A	0	0	0	0	0	
79.07	OTHER ARTICLES OF ZINC								
7907.00.10	– Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7907.00.90	– Other	0	A	0	0	0	0	0	
80.01	UNWROUGHT TIN								
8001.10.00	– Tin, not alloyed	0	A	0	0	0	0	0	
8001.20.00	– Tin alloys	0	A	0	0	0	0	0	
8002.00.00	TIN WASTE AND SCRAP	0	A	0	0	0	0	0	
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0	A	0	0	0	0	0	
80.07	OTHER ARTICLES OF TIN								
8007.00.10	– Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; powders and flakes	0	A	0	0	0	0	0	
8007.00.20	– Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A	0	0	0	0	0	
8007.00.90	– Other	0	A	0	0	0	0	0	
81.01	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8101.10.00	– Powder	0	A	0	0	0	0	0	
8101.9	– Other:								
8101.94.00	– – Unwrought tungsten, including bars and rods obtained simply by sintering	0	A	0	0	0	0	0	
8101.96.00	– – Wire	0	A	0	0	0	0	0	
8101.97.00	– – Waste and scrap	0	A	0	0	0	0	0	
8101.99.00	– – Other	0	A	0	0	0	0	0	
81.02	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8102.10.00	– Powder	0	A	0	0	0	0	0	
8102.9	– Other:								
8102.94.00	– – Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A	0	0	0	0	0	
8102.95.00	– – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	0	A	0	0	0	0	0	
8102.96.00	– – Wire	0	A	0	0	0	0	0	
8102.97.00	– – Waste and scrap	0	A	0	0	0	0	0	
8102.99.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
81.03	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8103.20.00	– Unwrought tantalum, including bars and rods obtained simply by sintering; powder	0	A	0	0	0	0	0	
8103.30.00	– Waste and scrap	0	A	0	0	0	0	0	
8103.90.00	– Other	0	A	0	0	0	0	0	
81.04	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8104.1	– Unwrought magnesium:								
8104.11.00	– – Containing at least 99,8 % by weight of magnesium	0	A	0	0	0	0	0	
8104.19.00	– – Other	0	A	0	0	0	0	0	
8104.20.00	– Waste and scrap	0	A	0	0	0	0	0	
8104.30.00	– Raspings, turnings and granules, graded according to size; powders	0	A	0	0	0	0	0	
8104.90.00	– Other	0	A	0	0	0	0	0	
81.05	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8105.20.00	– Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A	0	0	0	0	0	
8105.30.00	– Waste and scrap	0	A	0	0	0	0	0	
8105.90.00	– Other	0	A	0	0	0	0	0	
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A	0	0	0	0	0	
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8107.20.00	– Unwrought cadmium; powders	0	A	0	0	0	0	0	
8107.30.00	– Waste and scrap	0	A	0	0	0	0	0	
8107.90.00	– Other	0	A	0	0	0	0	0	
81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8108.20.00	– Unwrought titanium; powders	0	A	0	0	0	0	0	
8108.30.00	– Waste and scrap	0	A	0	0	0	0	0	
8108.90.00	– Other	0	A	0	0	0	0	0	
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8109.20.00	– Unwrought zirconium; powders	0	A	0	0	0	0	0	
8109.30.00	– Waste and scrap	0	A	0	0	0	0	0	
8109.90.00	– Other	0	A	0	0	0	0	0	
81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8110.10.00	– Unwrought antimony; powders	0	A	0	0	0	0	0	
8110.20.00	– Waste and scrap	0	A	0	0	0	0	0	
8110.90.00	– Other	0	A	0	0	0	0	0	
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A	0	0	0	0	0	
81.12	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP								
8112.1	– Beryllium:								
8112.12.00	– – Unwrought; powders	0	A	0	0	0	0	0	
8112.13.00	– – Waste and scrap	0	A	0	0	0	0	0	
8112.19.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8112.2	– Chromium:								
8112.21.00	– – Unwrought; powders	0	A	0	0	0	0	0	
8112.22.00	– – Waste and scrap	0	A	0	0	0	0	0	
8112.29.00	– – Other	0	A	0	0	0	0	0	
8112.5	– Thallium:								
8112.51.00	– – Unwrought; powders	0	A	0	0	0	0	0	
8112.52.00	– – Waste and scrap	0	A	0	0	0	0	0	
8112.59.00	– – Other	0	A	0	0	0	0	0	
8112.9	– Other:								
8112.92.00	– – Unwrought; waste and scrap; powders	0	A	0	0	0	0	0	
8112.99.00	– – Other	0	A	0	0	0	0	0	
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A	0	0	0	0	0	
82.01	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILLHOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8201.10.00	– Spades and shovels	15	E	15	15	15	15	15	
8201.20.00	– Forks	0	A	0	0	0	0	0	
8201.30.00	– Mattocks, picks, hoes and rakes	15	E	15	15	15	15	15	
8201.40	– Axes, billhooks and similar hewing tools:								
8201.40.10	– – Axes, picks, knives and banana tree cutters	15	E	15	15	15	15	15	
8201.40.20	– – Machetes	15	E	15	15	15	15	15	
8201.40.90	– – Other	0	A	0	0	0	0	0	
8201.50.00	– Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A	0	0	0	0	0	
8201.60.00	– Hedge shears, two-handed pruning shears and similar two-handed shears	0	A	0	0	0	0	0	
8201.90	– Other hand tools of a kind used in agriculture, horticulture or forestry:								
8201.90.10	– – Truncheons and crowbars	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8201.90.90	– – Other	0	A	0	0	0	0	0	
82.02	HANDSAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)								
8202.10.00	– Hand saws	0	A	0	0	0	0	0	
8202.20	– Band saw blades:								
8202.20.10	– – Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0,6 mm or more but not more than 2,5 mm	5	E	5	5	5	5	5	
8202.20.90	– – Other	0	A	0	0	0	0	0	
8202.3	– Circular saw blades (including slitting or slotting saw blades):								
8202.31	– – With working parts of steel:								
8202.31.10	– – – Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0,5 mm or more but not more than 3,5 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8202.31.90	– – – Other	0	A	0	0	0	0	0	
8202.39	– – Other, including parts:								
8202.39.10	– – – Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0,5 mm or more but not more than 3,5 mm	5	E	5	5	5	5	5	
8202.39.90	– – – Other	0	A	0	0	0	0	0	
8202.40.00	– Chainsaw blades	0	A	0	0	0	0	0	
8202.9	– Other saw blades:								
8202.91	– – Straight saw blades, for working metal:								
8202.91.10	– – – For hand-operated bow saws, of a width not exceeding 13,5 mm, a thickness not exceeding 0,8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25,4 mm	10	E	10	10	10	10	10	
8202.91.90	– – – Other	0	A	0	0	0	0	0	
8202.99.00	– – Other	0	A	0	0	0	0	0	
82.03	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS								
8203.10	– Files, rasps and similar tools:								
8203.10.10	– – Flat files for metal	10	E	10	10	10	10	10	
8203.10.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8203.20.00	– Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A	0	0	0	0	0	
8203.30.00	– Metal-cutting shears and similar tools	0	A	0	0	0	0	0	
8203.40.00	– Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A	0	0	0	0	0	
82.04	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTER-CHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES								
8204.1	– Hand-operated spanners and wrenches:								
8204.11.00	– – Non-adjustable	0	A	0	0	0	0	0	
8204.12.00	– – Adjustable	0	A	0	0	0	0	0	
8204.20.00	– Interchangeable spanner sockets, with or without handles	0	A	0	0	0	0	0	
82.05	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOWLAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND-OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8205.10.00	– Drilling, threading or tapping tools	0	A	0	0	0	0	0	
8205.20.00	– Hammers and sledge hammers	0	A	0	0	0	0	0	
8205.30.00	– Planes, chisels, gouges and similar cutting tools for working wood	0	A	0	0	0	0	0	
8205.40.00	– Screwdrivers	0	A	0	0	0	0	0	
8205.5	– Other hand tools (including glaziers' diamonds):								
8205.51	– – Household tools:								
8205.51.10	– – – Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	E	10	10	10	10	10	
8205.51.90	– – – Other	15	E	5	5	5	5	5	
8205.59	– – Other:								
8205.59.10	– – – Chisels of a length of 10 cm or more but not more than 25 cm	5	E	5	5	5	5	5	
8205.59.90	– – – Other	0	A	0	0	0	0	0	
8205.60.00	– Blow lamps and the like	0	A	0	0	0	0	0	
8205.70.00	– Vices, clamps and the like	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8205.80.00	– Anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks	0	A	0	0	0	0	0	
8205.90.00	– Sets of articles of two or more of the foregoing subheadings	0	A	0	0	0	0	0	
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	0	A	0	0	0	0	0	
82.07	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE: FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS								
8207.1	– Rock-drilling or earth-boring tools:								
8207.13.00	– – With working part of cermets	0	A	0	0	0	0	0	
8207.19	– – Other, including parts:								
8207.19.10	– – – Drill bits, reamers and shoes of diamond for drilling and taking soil samples	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8207.19.90	– – – Other	0	A	0	0	0	0	0	
8207.20.00	– Dies for drawing or extruding metal	0	A	0	0	0	0	0	
8207.30	– Tools for pressing, stamping or punching:								
8207.30.10	– – Dies and punches for pressing	5	C	5	5	5	5	5	
8207.30.90	– – Other	0	A	0	0	0	0	0	
8207.40.00	– Tools for tapping or threading	0	A	0	0	0	0	0	
8207.50.00	– Tools for drilling	0	A	0	0	0	0	0	
8207.60.00	– Tools for boring or broaching	0	A	0	0	0	0	0	
8207.70.00	– Tools for milling	0	A	0	0	0	0	0	
8207.80.00	– Tools for turning	0	A	0	0	0	0	0	
8207.90.00	– Other interchangeable tools	0	A	0	0	0	0	0	
82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES								
8208.10.00	– For working metal	0	A	0	0	0	0	0	
8208.20.00	– For working wood	0	A	0	0	0	0	0	
8208.30.00	– For kitchen appliances or for machines used by the food industry	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8208.40.00	– For agricultural, horticultural or forestry machines	0	A	0	0	0	0	0	
8208.90.00	– Other	0	A	0	0	0	0	0	
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	0	A	0	0	0	0	0	
82.10	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK								
8210.00.10	– Maize (corn) mills	0	A	0	0	0	0	0	
8210.00.90	– Other	0	A	0	0	0	0	0	
82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR								
8211.10.00	– Sets	10	E	10	10	10	10	10	
8211.9	– Other:								
8211.91.00	– – Table knives having fixed blades	10	E	10	10	10	10	10	
8211.92.00	– – Other knives having fixed blades	10	E	10	10	10	10	10	
8211.93.00	– – Knives having other than fixed blades	15	E	5	5	5	5	5	
8211.94.00	– – Blades	0	A	0	0	0	0	0	
8211.95.00	– – Handles of base metal	15	E	5	5	5	5	5	
82.12	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8212.10	– Razors:								
8212.10.10	– – Razors	10	E	10	10	10	10	10	
8212.10.20	– – Shavers	10	E	10	10	10	10	10	
8212.20.00	– Safety razor blades, including razor blade blanks in strips	0	A	0	0	0	0	0	
8212.90.00	– Other parts	0	A	0	0	0	0	0	
8213.00.00	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	15	E	5	5	5	5	5	
82.14	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPERKNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)								
8214.10.00	– Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	E	15	15	15	15	15	
8214.20.00	– Manicure or pedicure sets and instruments (including nail files)	10	E	10	10	10	10	10	
8214.90.00	– Other	10	E	10	10	10	10	10	
82.15	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8215.10.00	– Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	E	10	10	10	10	10	
8215.20.00	– Other sets of assorted articles	10	E	10	10	10	10	10	
8215.9	– Other:								
8215.91.00	– Silver-, gold-or platinum-plated	10	E	10	10	10	10	10	
8215.99.00	– – Other	10	E	10	10	10	10	10	
83.01	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL								
8301.10.00	– Padlocks	5	C	5	5	5	5	5	
8301.20.00	– Locks of a kind used for motor vehicles	0	A	0	0	0	0	0	
8301.30.00	– Locks of a kind used for furniture	0	A	0	0	0	0	0	
8301.40	– Other locks:								
8301.40.10	– – Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8301.40.20	– – Handle locks operated by a key on the outside and a button on the inside	10	C	10	10	10	10	10	
8301.40.90	– – Other	0	A	0	0	0	0	0	
8301.50.00	– Clasps and frames with clasps, incorporating locks	0	A	0	0	0	0	0	
8301.60.00	– Parts	0	A	0	0	0	0	0	
8301.70.00	– Keys presented separately	5	E	5	5	5	5	5	
83.02	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE-METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS, OF BASE METAL								
8302.10	– Hinges of any kind:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8302.10.10	– – For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	E	5	5	5	5	5	
8302.10.90	– – Other	10	C	10	10	10	10	10	
8302.20.00	– Wheels	0	A	0	0	0	0	0	
8302.30.00	– Other mountings, fittings and similar articles for motor vehicles	0	A	0	0	0	0	0	
8302.4	– Other mountings, fittings and similar articles:								
8302.41	– – For buildings:								
8302.41.10	– – – Opening and closing mechanisms for windows and window clips	10	E	10	10	10	10	10	
8302.41.20	– – – Spring-or lever-operated latch bolts	0	A	0	0	0	0	0	
8302.41.90	– – – Other	10	C	10	10	10	10	10	
8302.42.00	– Other, for furniture	5	C	5	5	5	5	5	
8302.49	– – Other:								
8302.49.10	– – – For armoured or reinforced safes, strong-boxes and doors	0	A	0	0	0	0	0	
8302.49.20	– – – For trunks, suitcases and similar articles	0	A	0	0	0	0	0	
8302.49.90	– – – Other	5	C	5	5	5	5	5	
8302.50.00	– Hat-racks, hat-pegs, brackets and similar fixtures	10	E	10	10	10	10	10	
8302.60.00	– Automatic door closers	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	G	15	15	15	15	15	
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	E	15	15	15	15	15	
83.05	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE: FOR OFFICES, UPHOLSTERY, PACKAGING) OF BASE METAL								
8305.10.00	– Fittings for loose-leaf binders or files	0	A	0	0	0	0	0	
8305.20	– Staples in strips:								
8305.20.10	– – For use in offices	15	E	15	15	15	15	15	
8305.20.90	– – Other	5	E	5	5	5	5	5	
8305.90	– Other, including parts:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8305.90.10	– – Fasteners and clips	15	E	15	15	15	15	15	
8305.90.90	– – Other	15	E	5	5	5	5	5	
83.06	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS, OF BASE METAL								
8306.10.00	– Bells, gongs and the like	10	E	10	10	10	10	10	
8306.2	– Statuettes and other ornaments:								
8306.21.00	– Plated with precious metal	15	E	15	15	15	15	15	
8306.29.00	– – Other	15	E	15	15	15	15	15	
8306.30.00	– Photograph, picture or similar frames; mirrors	15	E	15	15	15	15	15	
83.07	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS								
8307.10.00	– Of iron or steel	0	A	0	0	0	0	0	
8307.90.00	– Of other base metal	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
83.08	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADEUP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL								
8308.10.00	– Hooks, eyes and eyelets	0	A	0	0	0	0	0	
8308.20.00	– Tubular or bifurcated rivets	0	A	0	0	0	0	0	
8308.90.00	– Other, including parts	0	A	0	0	0	0	0	
83.09	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL								
8309.10.00	– Crown corks	15	G	10	10	10	10	10	
8309.90	– Other:								
8309.90.10	– – 'Easy open' lids of aluminium	0	A	0	0	0	0	0	
8309.90.20	– – Seals	0	A	0	0	0	0	0	
8309.90.30	– – Lids of a diameter of 40 mm or more but not more than 51 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8309.90.40	– – Bung covers for phials	10	E	0	10	10	10	10	
8309.90.50	– – Threaded lids of aluminium	10	E	0	10	10	10	10	
8309.90.90	– – Other	10	E	10	10	10	10	10	
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	E	15	15	15	15	15	
83.11	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING								
8311.10	– Coated electrodes of base metal, for arc-welding:								
8311.10.10	– – For iron or steel	0	A	0	0	0	0	0	
8311.10.90	– – Other	0	A	0	0	0	0	0	
8311.20.00	– Cored wire of base metal, for arc-welding	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8311.30.00	– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A	0	0	0	0	0	
8311.90.00	– Other	0	A	0	0	0	0	0	
84.01	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION								
8401.10.00	– Nuclear reactors	0	A	0	0	0	0	0	
8401.20.00	– Machinery and apparatus for isotopic separation, and parts thereof	0	A	0	0	0	0	0	
8401.30.00	– Fuel elements (cartridges), non-irradiated	0	A	0	0	0	0	0	
8401.40.00	– Parts of nuclear reactors	0	A	0	0	0	0	0	
84.02	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS								
8402.1	– Steam or other vapour generating boilers:								
8402.11.00	– – Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A	0	0	0	0	0	
8402.12.00	– – Other watertube boilers with a steam production not exceeding 45 tons per hour	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8402.19.00	– – Other vapour-generating boilers, including hybrid boilers	0	A	0	0	0	0	0	
8402.20.00	– Super-heated water boilers	0	A	0	0	0	0	0	
8402.90.00	– Parts	0	A	0	0	0	0	0	
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02								
8403.10.00	– Boilers	0	A	0	0	0	0	0	
8403.90.00	– Parts	0	A	0	0	0	0	0	
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE: ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS; CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS								
8404.10.00	– Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A	0	0	0	0	0	
8404.20.00	– Condensers for steam or other vapour power units	0	A	0	0	0	0	0	
8404.90.00	– Parts	0	A	0	0	0	0	0	
84.05	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8405.10.00	– Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0	A	0	0	0	0	0	
8405.90.00	– Parts	0	A	0	0	0	0	0	
84.06	STEAM TURBINES AND OTHER VAPOUR TURBINES								
8406.10.00	– Turbines for marine propulsion	0	A	0	0	0	0	0	
8406.8	– Other turbines:								
8406.81.00	– – Of an output exceeding 40 MW	0	A	0	0	0	0	0	
8406.82.00	– – Of an output not exceeding 40 MW	0	A	0	0	0	0	0	
8406.90.00	– Parts	0	A	0	0	0	0	0	
84.07	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES								
8407.10.00	– Aircraft engines	0	A	0	0	0	0	0	
8407.2	– Marine propulsion engines:								
8407.21.00	– – Outboard motors	0	A	0	0	0	0	0	
8407.29.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8407.3	– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:								
8407.31.00	– – Of a cylinder capacity not exceeding 50 cm^3	0	A	0	0	0	0	0	
8407.32.00	– – Of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3	0	A	0	0	0	0	0	
8407.33.00	– – Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1 000 cm^3	0	A	0	0	0	0	0	
8407.34.00	– – Of a cylinder capacity exceeding 1 000 cm^3	0	A	0	0	0	0	0	
8407.90.00	– Other engines	0	A	0	0	0	0	0	
84.08	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)								
8408.10.00	– Marine propulsion engines	0	A	0	0	0	0	0	
8408.20.00	– Engines of a kind used for the propulsion of vehicles of Chapter 87	0	A	0	0	0	0	0	
8408.90.00	– Other engines	0	A	0	0	0	0	0	
84.09	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08								
8409.10.00	– For aircraft engines	0	A	0	0	0	0	0	
8409.9	– Other:								
8409.91.00	– – Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A	0	0	0	0	0	
8409.99.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.10	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR								
8410.1	– Hydraulic turbines and water wheels:								
8410.11.00	– – Of an output not exceeding 1 000 kW:	0	A	0	0	0	0	0	
8410.12.00	– – Of an output exceeding 1 000 kW but not exceeding 10 000 kW	0	A	0	0	0	0	0	
8410.13.00	– – Of an output exceeding 10 000 kW	0	A	0	0	0	0	0	
8410.90.00	– Parts, including regulators	0	A	0	0	0	0	0	
84.11	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES								
8411.1	– Turbo-jets:								
8411.11.00	– – Of a thrust not exceeding 25 kN	0	A	0	0	0	0	0	
8411.12.00	– – Of a thrust exceeding 25 kN	0	A	0	0	0	0	0	
8411.2	– Turbo-propellers:								
8411.21.00	– – Of a power not exceeding 1 100 kW	0	A	0	0	0	0	0	
8411.22.00	– – Of a power exceeding 1 100 kW	0	A	0	0	0	0	0	
8411.8	– Other gas turbines:								
8411.81.00	– – Of a power not exceeding 5 000 kW	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8411.82.00	– – Of a power exceeding 5 000 kW	0	A	0	0	0	0	0	
8411.9	– Parts:								
8411.91.00	– – Of turbo-jets or turbo-propellers	0	A	0	0	0	0	0	
8411.99.00	– – Other	0	A	0	0	0	0	0	
84.12	OTHER ENGINES AND MOTORS								
8412.10.00	– Reaction engines other than turbo-jets	0	A	0	0	0	0	0	
8412.2	– Hydraulic power engines and motors:								
8412.21.00	– – Linear acting (cylinders)	0	A	0	0	0	0	0	
8412.29.00	– – Other	0	A	0	0	0	0	0	
8412.3	– Pneumatic power engines and motors:								
8412.31.00	– – Linear acting (cylinders)	0	A	0	0	0	0	0	
8412.39.00	– – Other	0	A	0	0	0	0	0	
8412.80.00	– Other	0	A	0	0	0	0	0	
8412.90.00	– Parts	0	A	0	0	0	0	0	
84.13	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS								
8413.1	– Pumps fitted or designed to be fitted with a measuring device:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8413.11.00	– – Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	0	A	0	0	0	0	0	
8413.19.00	– – Other	0	A	0	0	0	0	0	
8413.20.00	– Hand pumps, other than those of subheading 8413.11 or 8413.19	0	A	0	0	0	0	0	
8413.30.00	– Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A	0	0	0	0	0	
8413.40.00	– Concrete pumps	0	A	0	0	0	0	0	
8413.50.00	– Other positive displacement reciprocating pumps	0	A	0	0	0	0	0	
8413.60.00	– Other rotary positive displacement pumps	0	A	0	0	0	0	0	
8413.70.00	– Other centrifugal pumps	0	A	0	0	0	0	0	
8413.8	– Other pumps; liquid elevators:								
8413.81.00	– – Pumps	0	A	0	0	0	0	0	
8413.82.00	– – Liquid elevators	0	A	0	0	0	0	0	
8413.9	– Parts:								
8413.91.00	– – Of pumps	0	A	0	0	0	0	0	
8413.92.00	– – Of liquid elevators	0	A	0	0	0	0	0	
84.14	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8414.10.00	– Vacuum pumps	0	A	0	0	0	0	0	
8414.20.00	– Hand-or foot-operated air pumps	0	A	0	0	0	0	0	
8414.30.00	– Compressors of a kind used in refrigerating equipment	0	A	0	0	0	0	0	
8414.40.00	– Air compressors mounted on a wheeled chassis for towing	0	A	0	0	0	0	0	
8414.5	– Fans:								
8414.51.00	– – Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E	10	15	10	10	5	
8414.59.00	– – Other	10	E	10	10	10	10	10	
8414.60.00	– Hoods having a maximum horizontal side not exceeding 120 cm	10	E	10	10	10	10	10	
8414.80.00	– Other	0	A	0	0	0	0	0	
8414.90	– Parts:								
8414.90.1	– – Of fans of subdivision 8414.51.00:								
8414.90.11	– – – Baskets	0	A	0	0	0	0	0	
8414.90.19	– – – Other	10	E	0	10	0	0	0	
8414.90.90	– – Other	0	A	0	0	0	0	0	
84.15	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8415.10.00	– Window or wall types, self-contained or 'split-system'	15	E	15	15	15	15	15	
8415.20.00	– Of a kind used for persons, in motor vehicles	15	E	15	15	15	15	15	
8415.8	– Other:								
8415.81.00	– – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E	15	15	15	15	15	
8415.82.00	– – Other, incorporating a refrigerating unit	15	E	15	15	15	15	15	
8415.83.00	– – Not incorporating a refrigerating unit	15	E	15	15	15	15	15	
8415.90.00	– Parts	0	A	0	0	0	0	0	
84.16	FURNACE BURNERS FOR LIQUID FUEL, OR FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES								
8416.10.00	– Furnace burners for liquid fuel	0	A	0	0	0	0	0	
8416.20.00	– Other furnace burners, including mix burners	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8416.30	– Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:								
8416.30.10	– – Mechanical stokers fuelled with chaff or cereal residues	10	E	10	10	10	10	10	
8416.30.90	– – Other	0	A	0	0	0	0	0	
8416.90.00	– Parts	0	A	0	0	0	0	0	
84.17	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC								
8417.10.00	– Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0	A	0	0	0	0	0	
8417.20.00	– Bakery ovens, including biscuit ovens	10	E	10	10	10	10	10	
8417.80.00	– Other	0	A	0	0	0	0	0	
8417.90.00	– Parts	0	A	0	0	0	0	0	
84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8418.10.00	– Combined refrigerator-freezers, fitted with separate external doors	15	E	15	15	15	15	15	
8418.2	– Refrigerators, household type:								
8418.21.00	– – Compression-type	15	E	15	15	15	15	15	
8418.29	– – Other:								
8418.29.10	– – – Absorption-type, electrical	15	E	15	15	15	15	15	
8418.29.90	– – – Other	15	E	15	15	15	15	15	
8418.30.00	– Freezers of the chest type, not exceeding 800 litres capacity	15	E	15	15	15	15	15	
8418.40.00	– Freezers of the upright type, not exceeding 900 litres capacity	15	E	15	15	15	15	15	
8418.50.00	– Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E	15	15	15	15	15	
8418.6	– Other refrigerating or freezing equipment; heat pumps:								
8418.61	– – Heat pumps, other than air conditioning machines of heading 84.15:								
8418.61.10	– – – Compression-type refrigerating units whose condensers are heat exchangers	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8418.61.90	– – – Other	10	E	10	10	10	10	10	
8418.69	– – Other:								
8418.69.10	– – – Water coolers and coolers for other beverages	15	E	15	15	15	15	15	
8418.69.90	– – – Other	10	E	10	10	10	10	10	
8418.9	– Parts:								
8418.91.00	– – Furniture designed to receive refrigerating or freezing equipment	15	E	15	15	15	15	15	
8418.99.00	– – Other	0	A	0	0	0	0	0	
84.19	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS, AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPO-RISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; NON-ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS								
8419.1	– Non-electric instantaneous or storage water heaters:								
8419.11.00	– – Instantaneous gas water heaters	15	E	15	15	15	15	15	
8419.19.00	– – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8419.20.00	– Medical, surgical or laboratory sterilisers	0	A	0	0	0	0	0	
8419.3	– Dryers:								
8419.31	– – For agricultural products:								
8419.31.10	– – – Hot-air dryers for grains and vegetables	10	E	10	10	10	10	10	
8419.31.90	– – – Other	0	A	0	0	0	0	0	
8419.32	– – For wood, paper pulp, paper or paperboard:								
8419.32.10	– – – Hot-air dryers for wood	10	E	10	10	10	10	10	
8419.32.90	– – – Other	0	A	0	0	0	0	0	
8419.39.00	– – Other	0	A	0	0	0	0	0	
8419.40.00	– Distilling or rectifying equipment	0	A	0	0	0	0	0	
8419.50.00	– Heat-exchange units	0	A	0	0	0	0	0	
8419.60.00	– Machinery for liquefying air or other gases	0	A	0	0	0	0	0	
8419.8	– Other equipment and devices:								
8419.81.00	– – For making hot drinks or for cooking or heating food	0	A	0	0	0	0	0	
8419.89.00	– – Other	0	A	0	0	0	0	0	
8419.90.00	– Parts	0	A	0	0	0	0	0	
84.20	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR								
8420.10.00	– Calendering and rolling machines	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8420.9	– Parts:								
8420.91.00	– – Cylinders	0	A	0	0	0	0	0	
8420.99.00	– – Other	0	A	0	0	0	0	0	
84.21	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES								
8421.1	– Centrifuges, including centrifugal dryers:								
8421.11.00	– – Cream separators	0	A	0	0	0	0	0	
8421.12.00	– – Clothes-dryers	0	A	0	0	0	0	0	
8421.19.00	– – Other	0	A	0	0	0	0	0	
8421.2	– Filtering or purifying machinery and apparatus for liquids:								
8421.21.00	– – For filtering or purifying water	0	A	0	0	0	0	0	
8421.22.00	– – For filtering or purifying beverages other than water	0	A	0	0	0	0	0	
8421.23.00	– – Oil-or petrol-filters for internal combustion engines	10	C	10	10	10	10	10	
8421.29.00	– – Other	0	A	0	0	0	0	0	
8421.3	– Filtering or purifying machinery and apparatus for gases:								
8421.31.00	– – Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8421.39.00	– – Other	0	A	0	0	0	0	0	
8421.9	– Parts:								
8421.91.00	– – Of centrifuges, including centrifugal dryers	0	A	0	0	0	0	0	
8421.99.00	– – Other	0	A	0	0	0	0	0	
84.22	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING, OR WRAPPING MACHINERY (INCLUDING HEAT SHRINK, WRAPPING MACHINERY); MACHINERY FOR CARBONATING BEVERAGES								
8422.1	– Dishwashing machines:								
8422.11.00	– – Domestic	15	E	15	15	15	15	15	
8422.19.00	– – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8422.20.00	– Machinery for cleaning or drying bottles or other containers	0	A	0	0	0	0	0	
8422.30	– Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:								
8422.30.10	– – Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E	10	10	10	10	10	
8422.30.90	– – Other	0	A	0	0	0	0	0	
8422.40	– Other packing or wrapping machinery (including heat-shrink wrapping machinery)								
8422.40.10	– – For working in the hand, with self-contained electric motor	0	A	0	0	0	0	0	
8422.40.90	– – Other	10	C	10	10	10	10	10	
8422.90.00	– Parts	0	A	0	0	0	0	0	
84.23	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHTS FOR ALL KINDS OF SCALES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8423.10.00	– Person weighing machines, including baby scales; household scales	5	E	5	5	5	5	5	
8423.20.00	– Scales for continuous weighing of goods on conveyors	0	A	0	0	0	0	0	
8423.30.00	– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A	0	0	0	0	0	
8423.8	– Other weighing equipment and instruments:								
8423.81.00	– – Having a maximum weighing capacity not exceeding 30 kg	0	A	0	0	0	0	0	
8423.82	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:								
8423.82.10	– – – Scales for weighing cattle	10	E	10	10	10	10	10	
8423.82.20	– – – Spring balances of a capacity not exceeding 200 kg	10	E	10	10	10	10	10	
8423.82.90	– – – Other	0	A	0	0	0	0	0	
8423.89.00	– – Other	0	A	0	0	0	0	0	
8423.90.00	– Weighing machine weights of all kinds; parts of weighing machinery	0	A	0	0	0	0	0	
84.24	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8424.10.00	– Fire extinguishers, whether or not charged	0	A	0	0	0	0	0	
8424.20.00	– Spray guns and similar appliances	0	A	0	0	0	0	0	
8424.30.00	– Steam or sandblasting machines and similar jet projecting machines	0	A	0	0	0	0	0	
8424.8	– Other apparatus:								
8424.81	– – Agricultural or horticultural:								
8424.81.10	– – – Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	10	E	10	10	10	0	5	
8424.81.20	– – – Knapsack sprayers, of a capacity not exceeding 20 l, powered	10	C	10	10	10	0	0	
8424.81.30	– – – Fumigators, towed, whether or not assembled	10	C	10	10	10	0	0	
8424.81.90	– – – Other	0	A	0	0	0	0	0	
8424.89.00	– – Other	0	A	0	0	0	0	0	
8424.90	– Parts:								
8424.90.1	– – For sprayers:								
8424.90.11	– – – For pharmaceutical products	0	A	0	0	0	0	0	
8424.90.19	– – – Other	15	C	5	5	5	5	5	
8424.90.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.25	PULLEY TACKLE; WINCHES AND CAPSTANS; JACKS								
8425.1	– Pulley tackle:								
8425.11.00	– – Powered by electric motor	0	A	0	0	0	0	0	
8425.19.00	– – Other	0	A	0	0	0	0	0	
8425.3	– Other winches; capstans:								
8425.31	– – Powered by electric motor								
8425.31.10	– – – Pit-head winding gear; winches specially designed for use in the interior of mines	0	A	0	0	0	0	0	
8425.31.90	– – – Other	0	A	0	0	0	0	0	
8425.39	– – Other:								
8425.39.10	– – – Pit-head winding gear; winches specially designed for use in the interior of mines	0	A	0	0	0	0	0	
8425.39.90	– – – Other	0	A	0	0	0	0	0	
8425.4	– Jacks:								
8425.41.00	– – Fixed hoists for raising vehicles, of a type used in garages	0	A	0	0	0	0	0	
8425.42.00	– – Other jacks and hoists, hydraulic	0	A	0	0	0	0	0	
8425.49.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.26	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE								
8426.1	– Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:								
8426.11	– – Overhead travelling cranes on fixed support:								
8426.11.10	– – – Having a maximum weighing capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.11.90	– – – Other	0	A	0	0	0	0	0	
8426.12.00	– – Mobile lifting frames on tyres and straddle carriers	0	A	0	0	0	0	0	
8426.19	– – Other:								
8426.19.10	– – – Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.19.90	– – – Other	0	A	0	0	0	0	0	
8426.20	– Tower cranes:								
8426.20.10	– – Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8426.20.90	– – Other	0	A	0	0	0	0	0	
8426.30	– Portal or pedestal jib cranes:								
8426.30.10	– – Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.30.90	– – Other	0	A	0	0	0	0	0	
8426.4	– Other machinery, self-propelled:								
8426.41.00	– – On tyres	0	A	0	0	0	0	0	
8426.49.00	– – Other	0	A	0	0	0	0	0	
8426.9	– Other machines and appliances:								
8426.91.00	– – Designed for mounting on road vehicles	0	A	0	0	0	0	0	
8426.99.00	– – Other	0	A	0	0	0	0	0	
84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:								
8427.10.00	– Self-propelled trucks powered by an electric motor	0	A	0	0	0	0	0	
8427.20.00	– Other self-propelled trucks	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8427.90.00	– Other trucks	0	A	0	0	0	0	0	
84.28	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING (FOR EXAMPLE: LIFTS, ESCALATORS, CONVEYERS, TELEFERICS								
8428.10.00	– Lifts and skip hoists	0	A	0	0	0	0	0	
8428.20.00	– Pneumatic elevators and conveyors	0	A	0	0	0	0	0	
8428.3	– Other continuous-action elevators and conveyors, for goods or materials:								
8428.31.00	– – Specially designed for use in the interior of mines and other underground uses	0	A	0	0	0	0	0	
8428.32.00	– – Other, bucket type	0	A	0	0	0	0	0	
8428.33.00	– – Other, belt type	0	A	0	0	0	0	0	
8428.39.00	– – Other	0	A	0	0	0	0	0	
8428.40.00	– Escalators and moving walkways	0	A	0	0	0	0	0	
8428.60.00	– Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8428.90	– Other machines and appliances								
8428.90.10	– – Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A	0	0	0	0	0	
8428.90.90	– – Other	0	A	0	0	0	0	0	
84.29	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS								
8429.1	– Bulldozers and angledozers:								
8429.11.00	– – Tracked	0	A	0	0	0	0	0	
8429.19.00	– – Other	0	A	0	0	0	0	0	
8429.20.00	– Levellers	0	A	0	0	0	0	0	
8429.30.00	– Scrapers	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8429.40.00	– Tamping machines and road rollers	0	A	0	0	0	0	0	
8429.5	– Mechanical shovels, excavators and shovel loaders:								
8429.51.00	– – Front-end shovel loaders	0	A	0	0	0	0	0	
8429.52.00	– – Machinery with a 360° revolving superstructure	0	A	0	0	0	0	0	
8429.59.00	– – Other	0	A	0	0	0	0	0	
84.30	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS: SNOWPLOUGHS AND SNOWBLOWERS								
8430.10.00	– Pile-drivers and pile-extractors	0	A	0	0	0	0	0	
8430.20.00	– Snow-ploughs and snow-blowers	0	A	0	0	0	0	0	
8430.3	– Coal or rock cutters and tunnelling machinery:								
8430.31.00	– – Self-propelled	0	A	0	0	0	0	0	
8430.39.00	– – Other	0	A	0	0	0	0	0	
8430.4	– Other boring or sinking machinery:								
8430.41.00	– – Self-propelled	0	A	0	0	0	0	0	
8430.49.00	– – Other	0	A	0	0	0	0	0	
8430.50.00	– Other machinery, self-propelled	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8430.6	– Other machinery, not self-propelled:								
8430.61.00	– – Tamping or compacting machinery	0	A	0	0	0	0	0	
8430.69.00	– – Other	0	A	0	0	0	0	0	
84.31	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30								
8431.10.00	– Of machinery of heading 84.25	0	A	0	0	0	0	0	
8431.20.00	– Of machinery of heading 84.27	0	A	0	0	0	0	0	
8431.3	– Of machinery of heading 84.28:								
8431.31.00	– – Of lifts, skip hoists or escalators	0	A	0	0	0	0	0	
8431.39.00	– – Other	0	A	0	0	0	0	0	
8431.4	– Of machinery of headings 84.26, 84.29 or 84.30:								
8431.41.00	– – Buckets, shovels, grabs and grips	0	A	0	0	0	0	0	
8431.42.00	– – Bulldozer or angledozer blades	0	A	0	0	0	0	0	
8431.43.00	– Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8431.49.00	– – Other	0	A	0	0	0	0	0	
84.32	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS GROUND ROLLERS								
8432.10.00	– Ploughs	10	E	10	10	10	10	10	
8432.2	– Harrows, scarifiers, cultivators, weeders and hoes:								
8432.21.00	– – Disc harrows	10	E	10	10	10	10	10	
8432.29.00	– – Other	0	A	0	0	0	0	0	
8432.30.00	– Seeders, planters and transplanters	0	A	0	0	0	0	0	
8432.40.00	– Manure spreaders and fertiliser distributors	0	A	0	0	0	0	0	
8432.80.00	– Other machinery, apparatus and devices	0	A	0	0	0	0	0	
8432.90	– Parts:								
8432.90.10	– – For ploughs and harrows	10	E	10	10	10	10	10	
8432.90.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.33	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37								
8433.1	– Lawnmowers:								
8433.11.00	– – Powered, with the cutting device rotating in a horizontal plane	0	A	0	0	0	0	0	
8433.19.00	– – Other	0	A	0	0	0	0	0	
8433.20.00	– Mowers, including cutter bars for tractor mounting	0	A	0	0	0	0	0	
8433.30.00	– Other haymaking machinery	0	A	0	0	0	0	0	
8433.40.00	– Straw or fodder balers, including pick-up balers	0	A	0	0	0	0	0	
8433.5	– Other harvesting machinery; threshing machinery:								
8433.51.00	– – Combine harvester-threshers	0	A	0	0	0	0	0	
8433.52.00	– – Other threshing machinery	0	A	0	0	0	0	0	
8433.53.00	– – Root or tuber harvesting machines	0	A	0	0	0	0	0	
8433.59.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8433.60	– Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:								
8433.60.10	– – Functioning with the electronic colour grading principle	10	E	10	10	10	10	10	
8433.60.90	– – Other	0	A	0	0	0	0	0	
8433.90.00	– Parts	0	A	0	0	0	0	0	
84.34	MILKING MACHINES AND DAIRY MACHINERY								
8434.10.00	– Milking machines	0	A	0	0	0	0	0	
8434.20.00	– Dairy machinery	0	A	0	0	0	0	0	
8434.90.00	– Parts	0	A	0	0	0	0	0	
84.35	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES								
8435.10.00	– Machinery and apparatus	0	A	0	0	0	0	0	
8435.90.00	– Parts	0	A	0	0	0	0	0	
84.36	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8436.10.00	– Machinery for preparing animal feedingstuffs	0	A	0	0	0	0	0	
8436.2	– Poultry-keeping machinery; poultry incubators and brooders								
8436.21.00	– – Poultry incubators and brooders	0	A	0	0	0	0	0	
8436.29.00	– – Other	0	A	0	0	0	0	0	
8436.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
8436.9	– Parts:								
8436.91.00	– – Of poultry-keeping machinery and apparatus	0	A	0	0	0	0	0	
8436.99.00	– – Other	0	A	0	0	0	0	0	
84.37	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY								
8437.10	– Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:								
8437.10.10	– – Cyclone separators and revolving machines for cleaning and grading grain	10	E	10	10	10	10	10	
8437.10.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8437.80	– Other machinery and appliances:								
8437.80.10	– – Hammer type crushing and grinding machines for cereals	10	E	10	10	10	10	10	
8437.80.20	– – Grain mixing machines	10	E	10	10	10	10	10	
8437.80.90	– – Other	0	A	0	0	0	0	0	
8437.90.00	– Parts	0	A	0	0	0	0	0	
84.38	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL FAT OR FIXED VEGETABLE FATS OR OILS								
8438.10.00	– Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A	0	0	0	0	0	
8438.20.00	– Machinery for the manufacture of confectionery, cocoa or chocolate	0	A	0	0	0	0	0	
8438.30.00	– Machinery for sugar manufacture	0	A	0	0	0	0	0	
8438.40.00	– Brewery machinery	0	A	0	0	0	0	0	
8438.50.00	– Machinery for the preparation of meat or poultry	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8438.60	– Machinery for the preparation of fruit or vegetables:								
8438.60.10	– – Fruit pulpers	10	E	10	10	10	10	10	
8438.60.90	– – Other	0	A	0	0	0	0	0	
8438.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
8438.90.00	– Parts	0	A	0	0	0	0	0	
84.39	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD								
8439.10.00	– Machinery for making pulp of fibrous cellulosic material	0	A	0	0	0	0	0	
8439.20.00	– Machinery for making paper or paperboard	0	A	0	0	0	0	0	
8439.30.00	– Machinery for finishing paper or paperboard	0	A	0	0	0	0	0	
8439.9	– Parts:								
8439.91.00	– – Of machinery for making pulp of fibrous cellulosic material	0	A	0	0	0	0	0	
8439.99.00	– – Other	0	A	0	0	0	0	0	
84.40	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8440.10.00	– Machinery and apparatus	0	A	0	0	0	0	0	
8440.90.00	– Parts	0	A	0	0	0	0	0	
84.41	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS								
8441.10.00	– Cutting machines	0	A	0	0	0	0	0	
8441.20.00	– Machines for making bags, sacks or envelopes	0	A	0	0	0	0	0	
8441.30.00	– Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A	0	0	0	0	0	
8441.40.00	– Machines for moulding articles in paper pulp, paper or paperboard	0	A	0	0	0	0	0	
8441.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
8441.90.00	– Parts	0	A	0	0	0	0	0	
84.42	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE -TOOLS OF HEADINGS 84.56 TO 84.65), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHO-GRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8442.30	– Machinery, apparatus and equipment:								
8442.30.10	– – Phototype-setting and composing machines	0	A	0	0	0	0	0	
8442.30.20	– – Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	0	A	0	0	0	0	0	
8442.30.90	– – Other	0	A	0	0	0	0	0	
8442.40.00	– Parts of these machines, apparatus or equipment	0	A	0	0	0	0	0	
8442.50.00	– Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A	0	0	0	0	0	
84.43	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED PARTS AND ACCESSORIES								
8443.1	– Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:								
8443.11.00	– – Offset printing machinery, reel fed	0	A	0	0	0	0	0	
8443.12.00	– – Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm x 36 cm, unfolded)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8443.13.00	– – Other offset printing machines and apparatus	0	A	0	0	0	0	0	
8443.14.00	– – Letterpress printing machinery, reel fed, excluding flexographic printing	0	A	0	0	0	0	0	
8443.15.00	– – Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A	0	0	0	0	0	
8443.16.00	– – Flexographic printing machinery	0	A	0	0	0	0	0	
8443.17.00	– – Gravure printing machinery	0	A	0	0	0	0	0	
8443.19.00	– – Other	0	A	0	0	0	0	0	
8443.3	– Other printing machines, copying machines and facsimile machines, whether or not combined:								
8443.31.00	– – Machines which perform two or more of the following functions: Printing, copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A	0	0	0	0	0	
8443.32.00	– – Other, capable of connecting to an automatic data-processing machine or to a network	0	A	0	0	0	0	0	
8443.39.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8443.9	– Parts and accessories:								
8443.91.00	– – Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A	0	0	0	0	0	
8443.99.00	– – Other	0	A	0	0	0	0	0	
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0	A	0	0	0	0	0	
84.45	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADINGS 84.46 OR 84.47								
8445.1	– Machines for preparing textile fibres:								
8445.11.00	– – Carding machines	0	A	0	0	0	0	0	
8445.12.00	– – Combing machines	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8445.13.00	– – Drawing or roving machines	0	A	0	0	0	0	0	
8445.19.00	– – Other	0	A	0	0	0	0	0	
8445.20.00	– Textile spinning machines	0	A	0	0	0	0	0	
8445.30.00	– Textile doubling or twisting machines	0	A	0	0	0	0	0	
8445.40.00	– Textile winding (including weft-winding) or reeling machines	0	A	0	0	0	0	0	
8445.90.00	– Other	0	A	0	0	0	0	0	
84.46	WEAVING MACHINES (LOOMS)								
8446.10.00	– For weaving fabrics of a width not exceeding 30 cm	0	A	0	0	0	0	0	
8446.2	– For weaving fabrics of a width exceeding 30 cm, shuttle type:								
8446.21.00	– – Power looms	0	A	0	0	0	0	0	
8446.29.00	– – Other	0	A	0	0	0	0	0	
8446.30.00	– For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A	0	0	0	0	0	
84.47	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING								
8447.1	– Circular knitting machines:								
8447.11.00	– – With cylinder diameter not exceeding 165 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8447.12.00	– – With cylinder diameter exceeding 165 mm	0	A	0	0	0	0	0	
8447.20.00	– Flat knitting machines; stitch-bonding machines	0	A	0	0	0	0	0	
8447.90.00	– Other	0	A	0	0	0	0	0	
84.48	MACHINES AND AUXILIARY MACHINERY FOR MACHINES OF HEADINGS 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE: DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESORIRS SUITABLE FOR USE SOELELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF SUBJEADINGS 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE: SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES)								
8448.1	– Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:								
8448.11.00	– – Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A	0	0	0	0	0	
8448.19.00	– – Other	0	A	0	0	0	0	0	
8448.20.00	– Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A	0	0	0	0	0	
8448.3	– Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:								
8448.31.00	– – Card clothing	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8448.32.00	– – Of machines for preparing textile fibres, other than card clothing	0	A	0	0	0	0	0	
8448.33.00	– – Spindles, spindle flyers, spinning rings and ring travellers	0	A	0	0	0	0	0	
8448.39.00	– – Other	0	A	0	0	0	0	0	
8448.4	– Parts and accessories of weaving machines (looms) or of their auxiliary machinery:								
8448.42.00	– – Reeds for looms, healds and heald-frames	0	A	0	0	0	0	0	
8448.49	– – Other:								
8448.49.10	– – – Shuttles	0	A	0	0	0	0	0	
8448.49.90	– – – Other	0	A	0	0	0	0	0	
8448.5	– Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:								
8448.51.00	– – Sinkers, needles and other articles used in forming stitches	0	A	0	0	0	0	0	
8448.59.00	– – Other	0	A	0	0	0	0	0	
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.50	WASHING MACHINES, INCLUDING MACHINES WITH DRYER DEVICE								
8450.1	– Machines, each of a dry linen capacity not exceeding 10 kg:								
8450.11.00	– – Fully automatic machines	15	E	15	15	15	15	15	
8450.12.00	– – Other machines, with built-in centrifugal dryer	15	E	15	15	15	15	15	
8450.19.00	– – Other	15	E	15	15	15	15	15	
8450.20.00	– Machines, each of a dry linen capacity exceeding 10 kg	0	A	0	0	0	0	0	
8450.90.00	– Parts	0	A	0	0	0	0	0	
84.51	MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8451.10.00	– Dry-cleaning machines	0	A	0	0	0	0	0	
8451.2	– Drying machines:								
8451.21.00	– – Each of a dry linen capacity not exceeding 10 kg	15	E	15	15	15	15	15	
8451.29.00	– – Other	0	A	0	0	0	0	0	
8451.30.00	– Ironing machines and presses, including fusing presses	0	A	0	0	0	0	0	
8451.40.00	– Washing, bleaching or dyeing machines	0	A	0	0	0	0	0	
8451.50.00	– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A	0	0	0	0	0	
8451.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
8451.90.00	– Parts	0	A	0	0	0	0	0	
84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES								
8452.10.00	– Sewing machines of the household type	0	A	0	0	0	0	0	
8452.2	– Other sewing machines:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8452.21.00	– – Automatic units	0	A	0	0	0	0	0	
8452.29.00	– – Other	0	A	0	0	0	0	0	
8452.30.00	– Sewing machine needles	0	A	0	0	0	0	0	
8452.40.00	– Furniture, bases and covers for sewing machines and parts thereof	15	E	15	15	15	15	15	
8452.90.00	– Other parts of sewing machines	0	A	0	0	0	0	0	
84.53	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES								
8453.10.00	– Machinery for preparing, tanning or working hides, skins or leather	0	A	0	0	0	0	0	
8453.20.00	– Machinery for making or repairing footwear	0	A	0	0	0	0	0	
8453.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
8453.90.00	– Parts	0	A	0	0	0	0	0	
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8454.10.00	– Converters	0	A	0	0	0	0	0	
8454.20.00	– Ingot moulds and ladles	0	A	0	0	0	0	0	
8454.30.00	– Casting machines	0	A	0	0	0	0	0	
8454.90.00	– Parts	0	A	0	0	0	0	0	
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR								
8455.10.00	– Tube mills	0	A	0	0	0	0	0	
8455.2	– Other rolling mills								
8455.21.00	– – For hot rolling or combination hot and cold rolling	0	A	0	0	0	0	0	
8455.22.00	– – For cold rolling	0	A	0	0	0	0	0	
8455.30.00	– Rolls for rolling mills	0	A	0	0	0	0	0	
8455.90.00	– Other parts	0	A	0	0	0	0	0	
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES								
8456.10.00	– Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8456.20.00	– Operated by ultrasonic processes	0	A	0	0	0	0	0	
8456.30.00	– Operated by electro-discharge processes	0	A	0	0	0	0	0	
8456.90.00	– Other	0	A	0	0	0	0	0	
84.57	MACHINING CENTERS, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL								
8457.10.00	– Machining centres	0	A	0	0	0	0	0	
8457.20.00	– Single-station machines	0	A	0	0	0	0	0	
8457.30.00	– Multi-station machines	0	A	0	0	0	0	0	
84.58	LATHES (INCLUDING TURNING CENTERS) FOR REMOVING METAL								
8458.1	– Horizontal lathes:								
8458.11.00	– – Numerically controlled	0	A	0	0	0	0	0	
8458.19.00	– – Other	0	A	0	0	0	0	0	
8458.9	– Other lathes:								
8458.91.00	– – Numerically controlled	0	A	0	0	0	0	0	
8458.99.00	– – Other	0	A	0	0	0	0	0	
84.59	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8459.10.00	– Way-type unit head machines	0	A	0	0	0	0	0	
8459.2	– Other drilling machines:								
8459.21.00	– – Numerically controlled	0	A	0	0	0	0	0	
8459.29.00	– – Other	0	A	0	0	0	0	0	
8459.3	– Other boring-milling machines:								
8459.31.00	– – Numerically controlled	0	A	0	0	0	0	0	
8459.39.00	– – Other	0	A	0	0	0	0	0	
8459.40.00	– Other boring machines	0	A	0	0	0	0	0	
8459.5	– Milling machines, knee-type:								
8459.51.00	– – Numerically controlled	0	A	0	0	0	0	0	
8459.59.00	– – Other	0	A	0	0	0	0	0	
8459.6	– Other milling machines:								
8459.61.00	– – Numerically controlled	0	A	0	0	0	0	0	
8459.69.00	– – Other	0	A	0	0	0	0	0	
8459.70.00	– Other threading or tapping machines	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.60	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61								
8460.1	– Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:								
8460.11.00	– – Numerically controlled	0	A	0	0	0	0	0	
8460.19.00	– – Other	0	A	0	0	0	0	0	
8460.2	– Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:								
8460.21.00	– – Numerically controlled	0	A	0	0	0	0	0	
8460.29.00	– – Other	0	A	0	0	0	0	0	
8460.3	– Sharpening machines:								
8460.31.00	– – Numerically controlled	0	A	0	0	0	0	0	
8460.39.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8460.40.00	– Honing or lapping machines	0	A	0	0	0	0	0	
8460.90.00	– Other	0	A	0	0	0	0	0	
84.61	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED								
8461.20.00	– Shaping or slotting machines	0	A	0	0	0	0	0	
8461.30.00	– Broaching machines	0	A	0	0	0	0	0	
8461.40.00	– Gear-cutting, gear-grinding or gear-finishing machines	0	A	0	0	0	0	0	
8461.50.00	– Sawing or cutting-off machines	0	A	0	0	0	0	0	
8461.90.00	– Other	0	A	0	0	0	0	0	
84.62	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8462.10.00	– Forging or die-stamping machines (including presses) and other hammer machines	0	A	0	0	0	0	0	
8462.2	– Bending, folding, straightening or flattening machines (including presses):								
8462.21.00	– – Numerically controlled	0	A	0	0	0	0	0	
8462.29.00	– – Other	0	A	0	0	0	0	0	
8462.3	– Shearing machines (including presses), other than combined punching and shearing machines:								
8462.31.00	– – Numerically controlled	0	A	0	0	0	0	0	
8462.39.00	– – Other	0	A	0	0	0	0	0	
8462.4	– Punching or notching machines (including presses), including combined punching and shearing machines:								
8462.41.00	– – Numerically controlled	0	A	0	0	0	0	0	
8462.49.00	– – Other	0	A	0	0	0	0	0	
8462.9	– Other:								
8462.91.00	– – Hydraulic presses	0	A	0	0	0	0	0	
8462.99.00	– – Other	0	A	0	0	0	0	0	
84.63	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8463.10.00	– Drawbenches for bars, tubes, profiles, wire or the like	0	A	0	0	0	0	0	
8463.20.00	– Thread-rolling machines	0	A	0	0	0	0	0	
8463.30.00	– Machines for working wire	0	A	0	0	0	0	0	
8463.90.00	– Other	0	A	0	0	0	0	0	
84.64	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS								
8464.10.00	– Sawing machines	0	A	0	0	0	0	0	
8464.20.00	– Grinding or polishing machines	0	A	0	0	0	0	0	
8464.90.00	– Other	0	A	0	0	0	0	0	
84.65	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS								
8465.10.00	– Machines which can carry out different types of machining operations without tool change between such operations	0	A	0	0	0	0	0	
8465.9	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8465.91.00	– – Sawing machines	0	A	0	0	0	0	0	
8465.92.00	– – Planing machines; milling or moulding machines	0	A	0	0	0	0	0	
8465.93.00	– – Grinding, sanding or polishing machines	0	A	0	0	0	0	0	
8465.94.00	– – Bending or assembling machines	0	A	0	0	0	0	0	
8465.95.00	– – Drilling or morticing machines	0	A	0	0	0	0	0	
8465.96.00	– – Splitting, slicing or paring machines	0	A	0	0	0	0	0	
8465.99.00	– – Other	0	A	0	0	0	0	0	
84.66	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND								
8466.10.00	– Tool holders and self-opening dieheads	0	A	0	0	0	0	0	
8466.20.00	– Work holders	0	A	0	0	0	0	0	
8466.30.00	– Dividing heads and other special attachments for machine-tools	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8466.9	– Other:								
8466.91.00	– – For machines of heading 84.64	0	A	0	0	0	0	0	
8466.92.00	– – For machines of heading 84.65	0	A	0	0	0	0	0	
8466.93.00	– – For machines of headings 84.56 to 84.61	0	A	0	0	0	0	0	
8466.94.00	– – For machines of heading 84.62 or 84.63	0	A	0	0	0	0	0	
84.67	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR								
8467.1	– Pneumatic:								
8467.11.00	– – Rotary type (including combined rotary-percussion)	0	A	0	0	0	0	0	
8467.19.00	– – Other	0	A	0	0	0	0	0	
8467.2	– With self-contained electric motor:								
8467.21.00	– – Drills of all kinds, including rotary drills	0	A	0	0	0	0	0	
8467.22.00	– – Saws, including cut-off saws	0	A	0	0	0	0	0	
8467.29.00	– – Other	0	A	0	0	0	0	0	
8467.8	– Other tools:								
8467.81.00	– – Chainsaws	0	A	0	0	0	0	0	
8467.89.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8467.9	– Parts:								
8467.91.00	– – Of chainsaws	0	A	0	0	0	0	0	
8467.92.00	– – Of pneumatic tools	0	A	0	0	0	0	0	
8467.99.00	– – Other	0	A	0	0	0	0	0	
84.68	MACHINES AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING								
8468.10.00	– Hand-held blowtorch	0	A	0	0	0	0	0	
8468.20.00	– Other gas-operated machinery and apparatus	0	A	0	0	0	0	0	
8468.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
8468.90.00	– Parts	0	A	0	0	0	0	0	
84.69	TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES								
8469.00.1	– Automatic typewriters and word-processing machines:								
8469.00.11	– – Word-processing machines	0	A	0	0	0	0	0	
8469.00.12	– – Automatic typewriters	0	A	0	0	0	0	0	
8469.00.20	– Other typewriters, electric	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8469.00.30	– Other typewriters, non-electric	0	A	0	0	0	0	0	
84.70	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS								
8470.10.00	– Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A	0	0	0	0	0	
8470.2	– Other electronic calculating machines:								
8470.21.00	– – Incorporating a printing device	0	A	0	0	0	0	0	
8470.29.00	– – Other	0	A	0	0	0	0	0	
8470.30.00	– Other calculating machines	0	A	0	0	0	0	0	
8470.50.00	– Cash registers	0	A	0	0	0	0	0	
8470.90.00	– Other	0	A	0	0	0	0	0	
84.71	AUTOMATIC DATA-PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8471.30.00	– Automatic data-processing machines	0	A	0	0	0	0	0	
	Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display								
8471.4	– Other automatic data-processing machines:								
8471.41.00	– – Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A	0	0	0	0	0	
8471.49.00	– – Other, presented in the form of systems	0	A	0	0	0	0	0	
8471.50.00	– Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A	0	0	0	0	0	
8471.60.00	– Input or output units, whether or not containing storage units in the same housing	0	A	0	0	0	0	0	
8471.70.00	– Storage units	0	A	0	0	0	0	0	
8471.80.00	– Other units of automatic data processing machines	0	A	0	0	0	0	0	
8471.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.72	OTHER OFFICE MACHINES AND EQUIPMENT (FOR EXAMPLE: HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR COIN-WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)								
8472.10.00	– Copy machines, including mimeographs	0	A	0	0	0	0	0	
8472.30.00	– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A	0	0	0	0	0	
8472.90	– Other:								
8472.90.10	– – Addressing machines and address plate embossing machines, other than those of subheading 8443.39	0	A	0	0	0	0	0	
8472.90.90	– – Other	0	A	0	0	0	0	0	
84.73	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72								
8473.10.00	– Parts and accessories of the machines of heading 84.69	0	A	0	0	0	0	0	
8473.2	– Parts and accessories of the machines of heading 84.70:								
8473.21.00	– – Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8473.29.00	– – Other	0	A	0	0	0	0	0	
8473.30.00	– Parts and accessories of the machines of heading 84.71	0	A	0	0	0	0	0	
8473.40.00	– Parts and accessories of the machines of heading 84.72	0	A	0	0	0	0	0	
8473.50.00	– Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A	0	0	0	0	0	
84.74	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOLDS OF SAND								
8474.10.00	– Sorting, screening, separating or washing machines	0	A	0	0	0	0	0	
8474.20.00	– Crushing or grinding machines	0	A	0	0	0	0	0	
8474.3	– Mixing or kneading machines:								
8474.31	– – Concrete or mortar mixers:								
8474.31.10	– – – Of a capacity not exceeding 0,36 m^3	10	E	10	10	10	10	10	
8474.31.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8474.32.00	– – Machinery for mixing mineral substances with bitumen	0	A	0	0	0	0	0	
8474.39.00	– – Other	0	A	0	0	0	0	0	
8474.80	– Other machines and appliances:								
8474.80.10	– – Machines for making concrete blocks	0	A	0	0	0	0	0	
8474.80.90	– – Other	0	A	0	0	0	0	0	
8474.90.00	– Parts	0	A	0	0	0	0	0	
84.75	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE								
8475.10.00	– Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A	0	0	0	0	0	
8475.2	– Machines for manufacturing or hot working glass or glassware:								
8475.21.00	– – Machines for making optical fibres and preforms thereof	0	A	0	0	0	0	0	
8475.29.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8475.90.00	– Parts	0	A	0	0	0	0	0	
84.76	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES								
8476.2	– Automatic beverage-vending machines:								
8476.21.00	– – Incorporating heating or refrigerating devices	15	E	15	15	15	15	15	
8476.29.00	– – Other	15	E	15	15	15	15	15	
8476.8	– Other:								
8476.81.00	– – Incorporating heating or refrigerating devices	15	E	15	15	15	15	15	
8476.89.00	– – Other	15	E	15	15	15	15	15	
8476.90.00	– Parts	0	A	0	0	0	0	0	
84.77	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8477.10.00	– Injection-moulding machines	0	A	0	0	0	0	0	
8477.20.00	– Extruders	0	A	0	0	0	0	0	
8477.30.00	– Blow-moulding machines	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8477.40.00	– Vacuum-moulding machines and other thermoforming machines	0	A	0	0	0	0	0	
8477.5	– Other machinery for moulding or otherwise forming								
8477.51.00	– – For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A	0	0	0	0	0	
8477.59.00	– – Other	0	A	0	0	0	0	0	
8477.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
8477.90.00	– Parts	0	A	0	0	0	0	0	
84.78	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8478.10.00	– Machines and appliances	0	A	0	0	0	0	0	
8478.90.00	– Parts	0	A	0	0	0	0	0	
84.79	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8479.10.00	– Machinery for public works, building or the like	0	A	0	0	0	0	0	
8479.20.00	– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A	0	0	0	0	0	
8479.30.00	– Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8479.40.00	– Rope or cable-making machines	0	A	0	0	0	0	0	
8479.50.00	– Industrial robots, not elsewhere specified or included	0	A	0	0	0	0	0	
8479.60.00	– Evaporative air coolers	0	A	0	0	0	0	0	
8479.8	– Other machines and appliances:								
8479.81.00	– – For treating metal, including electric wire coil-winders	0	A	0	0	0	0	0	
8479.82.00	– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	A	0	0	0	0	0	
8479.89.00	– – Other	0	A	0	0	0	0	0	
8479.90.00	– Parts	0	A	0	0	0	0	0	
84.80	MOLDING BOXES FOR METAL FOUNDRY; MOULD BASES MOULDING PATTERNS, MOULDS FOR METAL (OTHER THAN INGOT MOLDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS								
8480.10.00	– Moulding boxes for metal founding	0	A	0	0	0	0	0	
8480.20.00	– Mould plate bases	0	A	0	0	0	0	0	
8480.30.00	– Moulding patterns	0	A	0	0	0	0	0	
8480.4	– Moulds for metal or metal carbides:								
8480.41.00	– – For injection or compression moulding	0	A	0	0	0	0	0	
8480.49.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8480.50.00	– Moulds for glass	0	A	0	0	0	0	0	
8480.60.00	– Moulds for mineral materials	0	A	0	0	0	0	0	
8480.7	– Moulds for rubber or plastics:								
8480.71.00	– – For injection or compression moulding	0	A	0	0	0	0	0	
8480.79.00	– – Other	0	A	0	0	0	0	0	
84.81	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES								
8481.10.00	– Pressure-reducing valves	0	A	0	0	0	0	0	
8481.20.00	– Valves for oleohydraulic or pneumatic transmissions	0	A	0	0	0	0	0	
8481.30.00	– Check valves	0	A	0	0	0	0	0	
8481.40.00	– Safety or relief valves	0	A	0	0	0	0	0	
8481.80	– Other tap-ware articles and the like:								
8481.80.10	– – Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	C	15	15	15	15	15	
8481.80.20	– – Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	C	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8481.80.90	– – Other	0	A	0	0	0	0	0	
8481.90.00	– Parts	0	A	0	0	0	0	0	
84.82	BALL OR ROLLER BEARINGS								
8482.10.00	– Ball bearings	0	A	0	0	0	0	0	
8482.20.00	– Tapered roller bearings, including cone and tapered roller assemblies	0	A	0	0	0	0	0	
8482.30.00	– Spherical roller bearings	0	A	0	0	0	0	0	
8482.40.00	– Needle roller bearings	0	A	0	0	0	0	0	
8482.50.00	– Cylindrical roller bearings	0	A	0	0	0	0	0	
8482.80.00	– Other, including combined ball/roller bearings	0	A	0	0	0	0	0	
8482.9	– Parts:								
8482.91.00	– – Balls, needles and rollers	0	A	0	0	0	0	0	
8482.99.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.83	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)								
8483.10.00	– Transmission shafts (including cam and crank shafts) and cranks	0	A	0	0	0	0	0	
8483.20.00	– Bearing housings, incorporating ball or roller bearings	0	A	0	0	0	0	0	
8483.30.00	– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A	0	0	0	0	0	
8483.40.00	– Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A	0	0	0	0	0	
8483.50	– Flywheels and pulleys, including pulley blocks:								
8483.50.10	– – Pulleys of an external diameter of 25 mm or more but less than 750 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8483.50.90	– – Other	0	A	0	0	0	0	0	
8483.60.00	– Clutches and shaft couplings, including universal joints	0	A	0	0	0	0	0	
8483.90.00	– Toothed wheels and other transmission elements presented separately; parts	0	A	0	0	0	0	0	
84.84	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS								
8484.10.00	– Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	C	5	5	5	5	5	
8484.20.00	– Mechanical seals	5	C	5	5	5	5	5	
8484.90.00	– Other	5	C	5	5	5	5	5	
84.86	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER PARTS AND ACCESSORIES								
8486.10.00	– Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A	0	0	0	0	0	
8486.20	– Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:								
8486.20.10	– – Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8486.20.20	– – For dry-etching patterns on semiconductor materials	0	A	0	0	0	0	0	
8486.20.30	– Numerically controlled bending, folding, straightening or flattening machines (including presses)	0	A	0	0	0	0	0	
8486.20.40	– – Grinding or polishing machines	0	A	0	0	0	0	0	
8486.20.50	– – Extruders	0	A	0	0	0	0	0	
8486.20.60	– – Blow-moulding machines	0	A	0	0	0	0	0	
8486.20.70	– – Resistance heated furnaces and ovens (indirect heating)	0	A	0	0	0	0	0	
8486.20.80	– – Furnaces and ovens functioning by induction or dielectric loss	0	A	0	0	0	0	0	
8486.20.9	– – Other:								
8486.20.91	– – – Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10	10	10	10	10	
8486.20.92	– – – Ion implanters for doping semiconductor materials	0	A	0	0	0	0	0	
8486.20.93	– – – Direct write-on-wafer apparatus	0	A	0	0	0	0	0	
8486.20.94	– – – Photorepeater	0	A	0	0	0	0	0	
8486.20.99	– – – Other	0	A	0	0	0	0	0	
8486.30	– Machinery and apparatus for the manufacture of flat screen display devices:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8486.30.1	– – Machine tools for working any material by removal of material								
8486.30.11	– – – Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	
8486.30.12	– – – Operated by ultrasonic processes	0	A	0	0	0	0	0	
8486.30.13	– – – Operated by electro-discharge processes	0	A	0	0	0	0	0	
8486.30.19	– – – Other	0	A	0	0	0	0	0	
8486.30.20	– – Sawing machines	0	A	0	0	0	0	0	
8486.30.30	– – Grinding or polishing machines	0	A	0	0	0	0	0	
8486.30.40	– – Industrial robots	0	A	0	0	0	0	0	
8486.30.90	– – Other	0	A	0	0	0	0	0	
8486.40	– Machinery and apparatus described in Note 9 C) of this Chapter:								
8486.40.10	– – Injection-moulding machines	0	A	0	0	0	0	0	
8486.40.20	– – Vacuum-moulding machines and other thermoforming machines	0	A	0	0	0	0	0	
8486.40.30	– – Moulds, injection or compression types	0	A	0	0	0	0	0	
8486.40.4	– – Machines and apparatus for resistance welding of metal:								
8486.40.41	– – – Fully or partly automatic	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8486.40.49	– – – Other	0	A	0	0	0	0	0	
8486.40.90	– – Other	0	A	0	0	0	0	0	
8486.90.00	– Parts and accessories	0	A	0	0	0	0	0	
84.87	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8487.10.00	– Ships' or boats' propellers and blades therefor	0	A	0	0	0	0	0	
8487.90.00	– Other	0	A	0	0	0	0	0	
85.01	ELECTRIC MOTORS AND GENERATORS, EXCLUDING GENERATING SETS								
8501.10.00	– Motors of an output not exceeding 37,5 W	0	A	0	0	0	0	0	
8501.20.00	– Universal motors of an output exceeding 37,5 W	0	A	0	0	0	0	0	
8501.3	– Other DC motors; DC generators:								
8501.31.00	– – Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.32.00	– – Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.33.00	– – Of an output exceeding 75 kW but not exceeding 375 kW	0	A	0	0	0	0	0	
8501.34.00	– – Of an output exceeding 375 kW	0	A	0	0	0	0	0	
8501.40.00	– Other AC motors, single-phase	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8501.5	– Other AC motors, multi-phase:								
8501.51.00	– – Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.52.00	– – Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.53.00	– – Of an output exceeding 75 kW	0	A	0	0	0	0	0	
8501.6	– AC generators (alternators):								
8501.61.00	– – Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8501.62.00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8501.63.00	– – Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A	0	0	0	0	0	
8501.64.00	– – Of an output exceeding 750 kVA	0	A	0	0	0	0	0	
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS								
8502.1	– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):								
8502.11.00	– – Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8502.12.00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8502.13.00	– – Of an output exceeding 375 kVA	0	A	0	0	0	0	0	
8502.20.00	– Generating sets with spark-ignition internal combustion piston engines	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8502.3	– Other generating sets:								
8502.31.00	– – Wind-powered	0	A	0	0	0	0	0	
8502.39.00	– – Other	0	A	0	0	0	0	0	
8502.40.00	– Electric rotary converters	0	A	0	0	0	0	0	
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A	0	0	0	0	0	
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE: RECTIFIERS) AND INDUCTORS								
8504.10.00	– Ballasts for discharge lamps or tubes	0	A	0	0	0	0	0	
8504.2	– Liquid dielectric transformers:								
8504.21.00	– – Of a power handling capacity not exceeding 650 kVA:	0	A	0	0	0	0	0	
8504.22.00	– – Of a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA:	0	A	0	0	0	0	0	
8504.23.00	– – Of a power handling capacity exceeding 10 000 kVA	0	A	0	0	0	0	0	
8504.3	– Other transformers:								
8504.31.00	– – Og a power handling capacity not exceeding 1 kVA:	0	A	0	0	0	0	0	
8504.32.00	– – Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:	0	A	0	0	0	0	0	
8504.33.00	– – Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8504.34.00	– – Of a power handling capacity exceeding 500 kVA	0	A	0	0	0	0	0	
8504.40.00	– Static converters	0	A	0	0	0	0	0	
8504.50.00	– Other inductors	0	A	0	0	0	0	0	
8504.90.00	– Parts	0	A	0	0	0	0	0	
85.05	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTROMAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTROMAGNETIC COUPLINGS, CLUTCHES, VARIABLE SPEED DRIVES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS								
8505.1	– Permanent magnets and articles intended to become permanent magnets:								
8505.11.00	– – Of metal	0	A	0	0	0	0	0	
8505.19.00	– – Other	0	A	0	0	0	0	0	
8505.20.00	– Electromagnetic couplings, clutches, variable speed drives and brakes	0	A	0	0	0	0	0	
8505.90	– Other, including parts:								
8505.90.10	– – Electromagnetic lifting heads	0	A	0	0	0	0	0	
8505.90.90	– – Other	0	A	0	0	0	0	0	
85.06	ELECTRIC PRIMARY CELLS AND BATTERIES								
8506.10	– Of manganese dioxide:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8506.10.10	– – Cylindrical dry cells of a voltage of 1,5 V, of an external volume not exceeding 300 cm^3 and a unit weight not exceeding 100 g	15	E	15	15	15	15	15	
8506.10.20	– – Rectangular dry cells of a voltage of 1,5 V, 6 V or 9 V, of an external volume not exceeding 300 cm^3 and a unit weight not exceeding 1 200 g	15	G	15	15	15	15	15	
8506.10.90	– – Other	0	A	0	0	0	0	0	
8506.30.00	– Of mercuric oxide	0	A	0	0	0	0	0	
8506.40.00	– Of silver oxide	0	A	0	0	0	0	0	
8506.50.00	– Of lithium	0	A	0	0	0	0	0	
8506.60.00	– Of air-zinc	0	A	0	0	0	0	0	
8506.80.00	– Other primary cells and batteries	0	A	0	0	0	0	0	
8506.90.00	– Parts	5	G	5	5	5	5	5	
85.07	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR OR SQUARE								
8507.10.00	– Of lead-acid, of a kind used for starting piston engines	15	E	15	15	15	15	15	
8507.20.00	– Other lead-acid accumulators	15	E	15	15	15	15	15	
8507.30.00	– Of nickel-cadmium	0	A	0	0	0	0	0	
8507.40.00	– Of nickel-iron	0	A	0	0	0	0	0	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8507.80.00	– Other accumulators	0	A	0	0	0	0	0	
8507.90	– Parts:								
8507.90.10	– – Separators	5	E	5	5	5	5	5	
8507.90.90	– – Other	0	A	0	0	0	0	0	
85.08	VACUUM CLEANERS								
8508.1	– With self-contained electric motor:								
8508.11	– – Of a power not exceeding 1 500 W and having a capacity of the receptacle or the dust bag not exceeding 20 l:								
8508.11.10	– – – For household use	15	E	15	15	15	15	15	
8508.11.20	– – – For industrial use	0	A	0	0	0	0	0	
8508.19	– – Other:								
8508.19.10	– – – For household use	15	E	15	15	15	15	15	
8508.19.20	– – – For industrial use	0	A	0	0	0	0	0	
8508.60.00	– Other vacuum cleaners	0	A	0	0	0	0	0	
8508.70.00	– Parts	0	A	0	0	0	0	0	
85.09	ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08								
8509.40.00	– Food grinders and mixers; fruit or vegetable juice extractors	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8509.80	– Other apparatus:								
8509.80.10	– – Floor polishers	15	E	15	15	15	15	15	
8509.80.20	– – Kitchen waste disposers	15	E	15	15	15	15	15	
8509.80.90	– – Other	15	E	15	15	15	15	15	
8509.90.00	– Parts	0	A	0	0	0	0	0	
85.10	SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR								
8510.10.00	– Shavers	10	E	10	10	10	10	10	
8510.20.00	– Hair clippers	10	E	10	10	10	10	10	
8510.30.00	– Hair-removing appliances	10	E	10	10	10	10	10	
8510.90.00	– Parts	0	A	0	0	0	0	0	
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8511.10.00	– Spark plugs	0	A	0	0	0	0	0	
8511.20.00	– Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A	0	0	0	0	0	
8511.30.00	– Distributors; ignition coils	0	A	0	0	0	0	0	
8511.40.00	– Starter motors and dual purpose starter-generators	0	A	0	0	0	0	0	
8511.50.00	– Other generators	0	A	0	0	0	0	0	
8511.80.00	– Other machinery and equipment	0	A	0	0	0	0	0	
8511.90.00	– Parts	0	A	0	0	0	0	0	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES								
8512.10.00	– Lighting or visual signalling equipment of a kind used on bicycles	0	A	0	0	0	0	0	
8512.20.00	– Other lighting or visual signalling equipment	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8512.30.00	– Sound signalling equipment	0	A	0	0	0	0	0	
8512.40.00	– Windscreen wipers, defrosters and demisters	5	E	5	5	5	5	5	
8512.90.00	– Parts	5	C	5	5	5	5	5	
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12								
8513.10.00	– Lamps	5	E	5	5	5	5	5	
8513.90.00	– Parts	15	E	5	5	5	5	5	
85.14	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS; OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS								
8514.10.00	– Resistance heated furnaces and ovens (indirect heating)	0	A	0	0	0	0	0	
8514.20.00	– Furnaces and ovens functioning by induction or dielectric loss	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8514.30	– Other furnaces and ovens:								
8514.30.10	– – Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10	10	10	10	10	
8514.30.90	– – Other	0	A	0	0	0	0	0	
8514.40.00	– Other equipment for the heat treatment of materials by induction or dielectric loss	0	A	0	0	0	0	0	
8514.90.00	– Parts	0	A	0	0	0	0	0	
85.15	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS								
8515.1	– Brazing or soldering machines and apparatus:								
8515.11.00	– – Soldering irons and guns	0	A	0	0	0	0	0	
8515.19.00	– – Other	0	A	0	0	0	0	0	
8515.2	– Machines and apparatus for resistance welding of metal:								
8515.21.00	– – Fully or partly automatic	0	A	0	0	0	0	0	
8515.29.00	– – Other	0	A	0	0	0	0	0	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8515.3	– Machines and apparatus for arc (including plasma arc) welding of metals:								
8515.31.00	– – Fully or partly automatic	0	A	0	0	0	0	0	
8515.39	– – Other:								
8515.39.10	– – – For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A	0	0	0	0	0	
8515.39.90	– – – Other	0	A	0	0	0	0	0	
8515.80.00	– Other machines and apparatus	0	A	0	0	0	0	0	
8515.90.00	– Parts	0	A	0	0	0	0	0	
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND FLOOR HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIRD-RYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE; ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45								
8516.10.00	– Electric instantaneous or storage water heaters and immersion heaters	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8516.2	– Electric space-heating apparatus and electric floor-heating apparatus:								
8516.21.00	– – Storage heating radiators	15	E	15	15	15	15	15	
8516.29.00	– – Other	15	E	15	15	15	15	15	
8516.3	– Electrothermic hairdressing or hand-drying apparatus:								
8516.31.00	– – Hair dryers	15	E	15	15	15	15	15	
8516.32.00	– – Other hairdressing apparatus	15	C	15	15	15	15	15	
8516.33.00	– – Hand-drying apparatus	15	E	15	15	15	15	15	
8516.40.00	– Electric smoothing irons	10	E	10	10	10	10	10	
8516.50.00	– Microwave ovens	15	E	5	5	5	5	5	
8516.60.00	– Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	E	15	15	15	15	15	
8516.7	– Other electrothermic appliances:								
8516.71.00	– – Coffee or tea-makers	15	E	15	15	15	15	15	
8516.72.00	– – Toasters	15	E	15	15	15	15	15	
8516.79.00	– – Other	15	E	15	15	15	15	15	
8516.80	– Electric heating resistors:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8516.80.10	– – Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A	0	0	0	0	0	
8516.80.20	– – Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2 500 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	
8516.80.30	– – Immersion-type, of a capacity not exceeding 9 000 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	
8516.80.40	– – Reinforced, for cookers, other than sealed disc type	0	A	0	0	0	0	0	
8516.80.90	– – Other	0	A	0	0	0	0	0	
8516.90.00	– Parts	0	A	0	0	0	0	0	
85.17	TELEPHONES, INCLUDING MOBILE PHONES (CELLULAR PHONES) AND THOSE FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL AREA NETWORK (LAN) OR A WIDE AREA NETWORK (WAN)), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28								
8517.1	– Telephones, including mobile phones:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8517.11.00	– – Telephones with cordless handsets with microphone combined	0	A	0	0	0	0	0	
8517.12.00	– – Mobile phones (cellular phones) and those for other wireless networks	0	A	0	0	0	0	0	
8517.18.00	– – Other	0	A	0	0	0	0	0	
8517.6	– Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local area network (LAN) or a wide area network (WAN)):								
8517.61	– – Base stations:								
8517.61.10	– – – Telecommunication apparatus for carrier-current or for digital telecommunication	0	A	0	0	0	0	0	
8517.61.2	– – – Transmission apparatus:								
8517.61.21	– – – – Radio-telegraphic or radio-telephonic apparatus	0	A	0	0	0	0	0	
8517.61.22	– – – – Incorporating reception apparatus	0	A	0	0	0	0	0	
8517.61.29	– – – – Other	0	A	0	0	0	0	0	
8517.62.00	– – Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A	0	0	0	0	0	
8517.69	– – Other:								
8517.69.10	– – – Reception apparatus for radio-telephony or radio-telegraphy	0	A	0	0	0	0	0	
8517.69.90	– – – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8517.70.00	– Parts	0	A	0	0	0	0	0	
85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS								
8518.10.00	– Microphones and stands therefor	0	A	0	0	0	0	0	
8518.2	– Loudspeakers, whether or not mounted in their enclosures:								
8518.21.00	– – Single loudspeakers, mounted in their enclosures	0	A	0	0	0	0	0	
8518.22.00	– – Multiple loudspeakers, mounted in the same enclosure	0	A	0	0	0	0	0	
8518.29.00	– – Other	0	A	0	0	0	0	0	
8518.30.00	– Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A	0	0	0	0	0	
8518.40.00	– Audio-frequency electric amplifiers	0	A	0	0	0	0	0	
8518.50.00	– Electric sound amplifier sets	0	A	0	0	0	0	0	
8518.90.00	– Parts	0	A	0	0	0	0	0	
85.19	SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8519.20	– Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:								
8519.20.10	– – Coin-or disc-operated record-players	15	E	15	15	15	15	15	
8519.20.90	– – Other	15	E	15	15	15	15	15	
8519.30	– Record players:								
8519.30.1	– – With automatic record changing mechanism:								
8519.30.11	– – – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.30.19	– – – Other	15	E	15	15	15	15	15	
8519.30.90	– – Other	15	E	15	15	15	15	15	
8519.50.00	– Telephone answering machines	15	E	0	0	15	15	15	
8519.8	– Other apparatus:								
8519.81	– – Using magnetic, optical or semiconductor media:								
8519.81.10	– – – Transcribing machines	15	E	15	15	15	15	15	
8519.81.2	– – – Pocket-size cassette-players:								
8519.81.21	– – – – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.29	– – – – Other	15	E	15	15	15	15	15	
8519.81.3	– – – Other cassette-players:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8519.81.31	– – – – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.39	– – – – Other	15	E	15	15	15	15	15	
8519.81.40	– – – Dictating machines not capable of operating without an external source of power	15	E	15	15	15	15	15	
8519.81.5	– – – Digital appliances:								
8519.81.51	– – – – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.59	– – – – Other	15	E	15	15	15	15	15	
8519.81.6	– – – Other cassette-players:								
8519.81.61	– – – – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.69	– – – – Other	15	E	15	15	15	15	15	
8519.81.90	– – – Other	15	E	15	15	15	15	15	
8519.89	– – Other:								
8519.89.1	– – – Record players without loud speakers:								
8519.89.11	– – – – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.89.19	– – – – Other	15	E	15	15	15	15	15	
8519.89.2	– – – Other record-players:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8519.89.21	– – – – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.89.29	– – – – Other	15	E	15	15	15	15	15	
8519.89.30	– – – Transcribing machines	15	E	15	15	15	15	15	
8519.89.90	– – – Other	15	E	15	15	15	15	15	
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER RECEIVER								
8521.10	– Magnetic tape-type:								
8521.10.10	– – Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8521.10.20	– – Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	E	10	10	10	10	10	
8521.10.90	– – Other	15	E	15	15	15	15	15	
8521.90.00	– Other	15	E	15	15	15	15	15	
85.22	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21								
8522.10.00	– Pick-up cartridges	0	A	0	0	0	0	0	
8522.90	– Other:								
8522.90.10	– – Cabinets and cases of wood	15	E	15	15	15	15	15	
8522.90.90	– – Other	0	A	0	0	0	0	0	

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.23	DISCS, TAPES, PERMANENT DATA BASED SEMI-CONDUCTOR STORAGE DEVICES, SMART CARDS, AND OTHER PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, OTHER THAN PRODUCTS OF CHAPTER 37								
8523.2	– Magnetic media:								
8523.21	– – Cards incorporating a magnetic stripe:								
8523.21.10	– – – Unrecorded	0	A	0	0	0	0	0	
8523.21.20	– – – Recorded	0	A	0	0	0	0	0	
8523.29	– – Other:								
8523.29.1	– – – Magnetic tapes, unrecorded:								
8523.29.11	– – – – For recording sound, in cassettes	15	E	0	0	15	15	15	
8523.29.19	– – – – Other	0	A	0	0	0	0	0	
8523.29.2	– – – Magnetic discs for automatic data processing machines, unrecorded:								
8523.29.21	– – – – Removable	0	A	0	0	0	0	0	
8523.29.29	– – – – Other	0	A	0	0	0	0	0	
8523.29.30	– – – Other unrecorded magnetic discs	0	A	0	0	0	0	0	
8523.29.40	– – – Magnetic tapes for reproducing phenomena other than sound or image, recorded	15	E	0	0	15	15	15	
8523.29.5	– – – Other magnetic tapes, recorded:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.29.51	– – – – Educational	15	E	5	5	5	5	5	
8523.29.52	– – – – Other, of a width of 19 mm or more, for reproducing sound and image	5	E	5	5	5	5	5	
8523.29.53	– – – – Other, for reproducing sound and image	15	E	15	15	15	15	15	
8523.29.54	– – – – Other, for reproducing sound only	15	E	15	15	15	15	15	
8523.29.59	– – – – Other	15	E	15	15	15	15	15	
8523.29.60	– – – Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A	0	0	0	0	0	
8523.29.9	– – – Other:								
8523.29.91	– – – – For reproducing phenomena other than sound or image, recorded	10	E	0	0	10	10	5	
8523.29.99	– – – – Other	10	E	0	0	10	10	10	
8523.40	– Optical media:								
8523.40.1	– – Discs for laser reading systems, recorded:								
8523.40.11	– – – For reproducing phenomena other than sound or image	0	A	0	0	0	0	0	
8523.40.12	– – – For reproducing sound only	10	C	10	10	10	10	10	
8523.40.19	– – – Other	10	C	0	0	10	10	10	
8523.40.2	– – Other, recorded:								

▼B

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.40.21	– – – For reproducing phenomena other than sound or image	10	E	0	0	10	10	5	
8523.40.29	– – – Other	10	E	0	0	10	10	10	
8523.40.90	– – Other, unrecorded	0	A	0	0	0	0	0	
8523.5	– Semiconductor media:								
8523.51	– – Solid-state non-volatile storage devices:								
8523.51.10	– – – Unrecorded	0	A	0	0	0	0	0	
8523.51.20	– – – Recorded	10	E	0	0	10	10	5	
8523.52	– – "Smart cards":								
8523.52.10	– – – Cards incorporating an electronic integrated circuit ("smart cards")	0	A	0	0	0	0	0	
8523.52.90	– – – Parts	0	A	0	0	0	0	0	
8523.59	– – Other:								
8523.59.10	– – – Proximity cards and tags	0	A	0	0	0	0	0	
8523.59.20	– – – Other cards and tags	0	A	0	0	0	0	0	
8523.59.30	– – – Parts of cards and tags of headings 8523.59.10 and 8523.59.20	0	A	0	0	0	0	0	
8523.59.9	– – – Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.59.91	– – – – Unrecorded	0	A	0	0	0	0	0	
8523.59.92	– – – – Recorded	10	E	0	0	10	10	5	
8523.80	– Other:								
8523.80.1	– – Acetate discs for record players:								
8523.80.11	– – – Educational	5	E	5	5	5	5	5	
8523.80.19	– – – Other	15	E	15	15	15	15	15	
8523.80.20	– – Matrices and masters	0	A	0	0	0	0	0	
8523.80.9	– – Other:								
8523.80.91	– – – Unrecorded	0	A	0	0	0	0	0	
8523.80.92	– – – Recorded	10	E	0	0	10	10	5	
85.25	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS								
8525.50	– Transmission apparatus:								
8525.50.10	– – For radio-broadcasting	0	A	0	0	0	0	0	
8525.50.90	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8525.60.00	– Transmission apparatus incorporating reception apparatus	0	A	0	0	0	0	0	
8525.80	– Television cameras, digital cameras and video camera recorders:								
8525.80.10	– – Television cameras	0	A	0	0	0	0	0	
8525.80.20	– – Digital cameras and video camera recorders	10	E	0	0	10	10	10	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS								
8526.10.00	– Radar apparatus	0	A	0	0	0	0	0	
8526.9	– Other:								
8526.91.00	– – Radio navigational aid apparatus	0	A	0	0	0	0	0	
8526.92.00	– – Radio remote control apparatus	15	E	5	5	5	5	5	
85.27	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK								
8527.1	– Radio-broadcast receivers capable of operating without an external source of power:								
8527.12	– – Pocket-size radio cassette-players:								
8527.12.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8527.12.90	– – – Other	15	E	15	15	15	15	15	
8527.13	– – Other apparatus combined with sound recording or reproducing apparatus:								
8527.13.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.13.90	– – – Other	15	E	15	15	15	15	15	
8527.19	– – Other:								
8527.19.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.19.90	– – – Other	15	E	15	15	15	15	15	
8527.2	– Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:								
8527.21	– – Combined with sound recording or reproducing apparatus:								
8527.21.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.21.90	– – – Other	15	E	15	15	15	15	15	
8527.29	– – Other:								
8527.29.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.29.90	– – – Other	15	E	15	15	15	15	15	
8527.9	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8527.91	– – Combined with sound recording or reproducing apparatus:								
8527.91.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.91.90	– – – Other	15	E	15	15	15	15	15	
8527.92	– – Not combined with sound recording or reproducing apparatus but combined with a clock:								
8527.92.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.92.90	– – – Other	15	E	15	15	15	15	15	
8527.99	– – Other:								
8527.99.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.99.90	– – – Other	15	E	15	15	15	15	15	
85.28	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS								
8528.4	– Cathode-ray tube monitors:								
8528.41.00	– – Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.49	– – Other:								
8528.49.1	– – – Colour:								
8528.49.11	– – – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8528.49.19	– – – – Other	15	E	15	15	15	15	15	
8528.49.2	– – – Black and white or other monochrome:								
8528.49.21	– – – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.49.29	– – – – Other	15	E	15	15	15	15	15	
8528.5	– Other monitors:								
8528.51.00	– – Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.59	– – Other:								
8528.59.1	– – – Colour:								
8528.59.11	– – – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.19	– – – – Other	15	E	15	15	15	15	15	
8528.59.2	– – – Black and white or other monochrome:								
8528.59.21	– – – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.29	– – – – Other	15	E	15	15	15	15	15	
8528.6	– Projectors:								
8528.61.00	– – Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8528.69	– – Other:								
8528.69.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.69.90	– – – Other	15	E	15	15	15	15	15	
8528.7	– Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:								
8528.71	– – Not designed to incorporate a display device or video screen:								
8528.71.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.71.90	– – – Other	15	E	15	15	15	15	15	
8528.72	– – Other, in colour:								
8528.72.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.72.90	– – – Other	15	E	15	15	15	15	15	
8528.73	– – Other, black and white or other monochrome:								
8528.73.10	– – – Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.73.90	– – – Other	15	E	15	15	15	15	15	
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8529.10.00	– Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10	C	0	10	10	10	10	
8529.90	– Other:								
8529.90.10	– – Cabinets and cases of wood	15	E	15	15	15	15	15	
8529.90.90	– – Other	0	A	0	0	0	0	0	
85.30	ELECTRICAL SIGNALLING APPARATUS (EXCLUDING MESSAGING APPARATUS), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08)								
8530.10.00	– Equipment for railways or similar	0	A	0	0	0	0	0	
8530.80.00	– Other apparatus	0	A	0	0	0	0	0	
8530.90.00	– Parts	0	A	0	0	0	0	0	
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30								
8531.10.00	– Burglar or fire alarms and similar apparatus	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8531.20.00	– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A	0	0	0	0	0	
8531.80	– Other apparatus:								
8531.80.10	– – Electric bells, buzzers, door chimes, etc.	15	E	15	15	15	15	15	
8531.80.90	– – Other	0	A	0	0	0	0	0	
8531.90.00	– Parts	0	A	0	0	0	0	0	
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE								
8532.10.00	– Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	0	A	0	0	0	0	0	
8532.2	– Other fixed capacitors:								
8532.21.00	– – Of tantalum	0	A	0	0	0	0	0	
8532.22.00	– – Aluminium electrolytic	0	A	0	0	0	0	0	
8532.23.00	– – With ceramic dielectric, single layer	0	A	0	0	0	0	0	
8532.24.00	– – With ceramic dielectric, multilayer	0	A	0	0	0	0	0	
8532.25.00	– – With dielectric of paper or plastic	0	A	0	0	0	0	0	
8532.29.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8532.30.00	– Variable or adjustable capacitors	0	A	0	0	0	0	0	
8532.90.00	– Parts	0	A	0	0	0	0	0	
85.33	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS								
8533.10.00	– Fixed carbon resistors, composition or film types	0	A	0	0	0	0	0	
8533.2	– Other fixed resistors:								
8533.21.00	– – For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	
8533.29.00	– – Other	0	A	0	0	0	0	0	
8533.3	– Wirewound variable resistors including rheostats and potentiometers:								
8533.31.00	– – For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	
8533.39.00	– – Other	0	A	0	0	0	0	0	
8533.40.00	– Other variable resistors (including rheostats and potentiometers)	0	A	0	0	0	0	0	
8533.90.00	– Parts	0	A	0	0	0	0	0	
8534.00.00	PRINTED CIRCUITS	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.35	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS								
8535.10.00	– Fuses and circuit breaker fuses	0	A	0	0	0	0	0	
8535.2	– Automatic circuit breakers:								
8535.21.00	– – For a voltage of less than 72,5 kV	0	A	0	0	0	0	0	
8535.29.00	– – Other	0	A	0	0	0	0	0	
8535.30.00	– Isolating switches and make-and-break switches	0	A	0	0	0	0	0	
8535.40	– Lightning arresters, voltage limiters and surge suppressors:								
8535.40.10	– – Lightning arresters	0	A	0	0	0	0	0	
8535.40.20	– – Voltage limiters	0	A	0	0	0	0	0	
8535.40.30	– – Surge suppressors	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8535.90.00	– Other	0	A	0	0	0	0	0	
85.36	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES								
8536.10	– Fuses and circuit breaker fuses:								
8536.10.10	– – Fuses	0	A	0	0	0	0	0	
8536.10.2	– – Circuit breaker fuses:								
8536.10.21	– – – Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	E	10	10	10	10	10	
8536.10.22	– – – Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E	10	10	10	10	10	
8536.10.29	– – – Other	0	A	0	0	0	0	0	
8536.20	– Automatic circuit breakers:								
8536.20.10	– – Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8536.20.90	– – Other	0	A	0	0	0	0	0	
8536.30	– Other apparatus for protecting electrical circuits:								
8536.30.10	– – Surge suppressors	0	A	0	0	0	0	0	
8536.30.90	– – Other	0	A	0	0	0	0	0	
8536.4	– Relays:								
8536.41.00	– – For a voltage not exceeding 60 V	0	A	0	0	0	0	0	
8536.49	– – Other:								
8536.49.10	– – – Surge indicators and electrical contactors	10	C	10	10	10	10	10	
8536.49.90	– – – Other	0	A	0	0	0	0	0	
8536.50	– Other switches:								
8536.50.10	– – Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.20	– – Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	G	10	10	10	10	10	
8536.50.50	– – Single-pole pressure switches, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.60	– – Magnetic starters for electric motors	10	G	10	10	10	10	10	
8536.50.70	– – Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	G	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8536.50.90	– – Other	0	A	0	0	0	0	0	
8536.6	– Lamp holders, plugs and sockets:								
8536.61.00	– – Lamp-holders	15	G	15	15	15	15	15	
8536.69.00	– – Other	15	E	0	15	15	15	5	
8536.70	– Optical fibre connectors, bundles or cable of optical fibre:								
8536.70.10	– – Of plastic	15	G	15	15	15	15	15	
8536.70.2	– – Of copper:								
8536.70.21	– – – Cast, moulded, stamped or forged, but not otherwise worked	15	G	5	5	5	5	5	
8536.70.29	– – – Other	15	G	15	15	15	15	15	
8536.70.90	– – Other	0	A	0	0	0	0	0	
8536.90.00	– Other equipment	0	A	0	0	0	0	0	
85.37	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8537.10.00	– For a voltage not exceeding 1 000 V	10	G	10	10	10	10	10	
8537.20.00	– For a voltage exceeding 1 000 V	10	G	10	10	10	10	10	
85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37								
8538.10.00	– Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C	5	5	5	5	5	
8538.90.00	– Other	0	A	0	0	0	0	0	
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS AND TUBES, INCLUDING SEALED BEAM LAMPS OR SEALED UNITS AND ULTRAVIOLET OR INFRARED LAMPS AND TUBES; ARC LAMPS								
8539.10.00	– Sealed beam lamp units	5	C	5	5	5	5	5	
8539.2	– Other filament lamps and tubes, excluding ultraviolet or infra-red lamps:								
8539.21.00	– – Tungsten halogen	5	C	5	5	5	5	5	
8539.22	– – Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8539.22.10	– – – Incandescent filament lamps of a power of 15 W or more	0	A	0	0	0	0	0	
8539.22.90	– – – Other	0	A	0	0	0	0	0	
8539.29.00	– – Other	5	C	5	5	5	5	5	
8539.3	– Discharge lamps and tubes, other than ultraviolet lamps:								
8539.31	– – Fluorescent, hot cathode:								
8539.31.10	– – – Straight tubes, of a power of 14 W or more but not more than 215 W	0	A	0	0	0	0	0	
8539.31.20	– – – Energy-saving	0	A	0	0	0	0	0	
8539.31.90	– – – Other	5	E	5	5	5	5	5	
8539.32.00	– – Mercury or sodium vapour lamps; metal halide lamps	5	E	5	5	5	5	5	
8539.39.00	– – Other	5	E	5	5	5	5	5	
8539.4	– Ultraviolet or infra-red lamps and tubes; arc lamps:								
8539.41.00	– – Arc lamps	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8539.49.00	– – Other	0	A	0	0	0	0	0	
8539.90	– Parts:								
8539.90.10	– – Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A	0	0	0	0	0	
8539.90.90	– – Other	0	A	0	0	0	0	0	
85.40	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES), OTHER THAN THOSE OF HEADING 85.39								
8540.1	– Cathode-ray television picture tubes, including video monitor cathode-ray tubes:								
8540.11.00	– – Colour	0	A	0	0	0	0	0	
8540.12.00	– – Black and white or other monochrome	0	A	0	0	0	0	0	
8540.20.00	– Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A	0	0	0	0	0	
8540.40.00	– Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8540.50.00	– Data/graphic display tubes, black and white or other monochrome	0	A	0	0	0	0	0	
8540.60.00	– Other cathode-ray tubes	0	A	0	0	0	0	0	
8540.7	– Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:								
8540.71.00	– – Magnetrons	0	A	0	0	0	0	0	
8540.72.00	– – Klystrons	0	A	0	0	0	0	0	
8540.79.00	– – Other	0	A	0	0	0	0	0	
8540.8	– Other lamps, valves and tubes:								
8540.81.00	– – Receiver or amplifier tubes	0	A	0	0	0	0	0	
8540.89.00	– – Other	0	A	0	0	0	0	0	
8540.9	– Parts:								
8540.91.00	– – Of cathode-ray tubes	0	A	0	0	0	0	0	
8540.99.00	– – Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS								
8541.10.00	– Diodes, other than photosensitive or light-emitting diodes	0	A	0	0	0	0	0	
8541.2	– Transistors, other than photosensitive transistors:								
8541.21.00	– – With a dissipation rate of less than 1 W	0	A	0	0	0	0	0	
8541.29.00	– – Other	0	A	0	0	0	0	0	
8541.30.00	– Thyristors, diacs and triacs, other than photosensitive devices	0	A	0	0	0	0	0	
8541.40.00	– Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A	0	0	0	0	0	
8541.50.00	– Other semiconductor devices	0	A	0	0	0	0	0	
8541.60.00	– Mounted piezo-electric crystals	0	A	0	0	0	0	0	
8541.90.00	– Parts	0	A	0	0	0	0	0	
85.42	ELECTRONIC INTEGRATED CIRCUITS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8542.3	– Electronic integrated circuits:								
8542.31	– – Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits:								
8542.31.1	– – – Digital:								
8542.31.11	– – – – Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.31.12	– – – – Bipolar technology circuits	0	A	0	0	0	0	0	
8542.31.19	– – – – Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.31.20	– – – Other, excluding digital	0	A	0	0	0	0	0	
8542.31.30	– – – Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.31.80	– – – Waste and scrap	0	A	0	0	0	0	0	
8542.32	– – Memories:								
8542.32.1	– – – Digital:								
8542.32.11	– – – – Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.32.12	– – – – Bipolar technology circuits	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8542.32.19	– – – – Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.32.20	– – – Other, excluding digital	0	A	0	0	0	0	0	
8542.32.30	– – – Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.32.80	– – – Waste and scrap	0	A	0	0	0	0	0	
8542.33	– – Amplifiers:								
8542.33.1	– – – Digital:								
8542.33.11	– – – – Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.33.12	– – – – Bipolar technology circuits	0	A	0	0	0	0	0	
8542.33.19	– – – – Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.33.20	– – – Other, excluding digital	0	A	0	0	0	0	0	
8542.33.30	– – – Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.33.80	– – – Waste and scrap	0	A	0	0	0	0	0	
8542.39	– – Other:								
8542.39.1	– – – Digital:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8542.39.11	– – – – Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.39.12	– – – – Bipolar technology circuits	0	A	0	0	0	0	0	
8542.39.19	– – – – Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.39.20	– – – Other, excluding digital	0	A	0	0	0	0	0	
8542.39.30	– – – Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.39.80	– – – Waste and scrap	0	A	0	0	0	0	0	
8542.90.00	– Parts	0	A	0	0	0	0	0	
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
8543.10.00	– Particle accelerators	0	A	0	0	0	0	0	
8543.20.00	– Signal generators	0	A	0	0	0	0	0	
8543.30.00	– Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A	0	0	0	0	0	
8543.70	– Other machines and apparatus:								
8543.70.10	– – Electric fence energizers	0	A	0	0	0	0	0	
8543.70.9	– – Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8543.70.91	– – – Medium-or high-frequency amplifiers; synthesizers	15	C	10	5	10	15	15	
8543.70.99	– – – Other	0	A	0	0	0	0	0	
8543.90	– Parts:								
8543.90.10	– – Electronic microassemblies	0	A	0	0	0	0	0	
8543.90.90	– – Other	0	A	0	0	0	0	0	
85.44	INSULATED (INCLUDING ENAMELLED OR ANODIZED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE-UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS								
8544.1	– Winding wire:								
8544.11.00	– – Of copper	0	A	0	0	0	0	0	
8544.19.00	– – Other	0	A	0	0	0	0	0	
8544.20.00	– Coaxial cable and other coaxial electric conductors	5	E	5	5	5	5	5	
8544.30.00	– Ignition wiring sets and other wiring sets of a kind used in means of transport	5	E	5	5	5	5	5	
8544.4	– Other electric conductors, for a voltage not exceeding 1 000 V:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8544.42	– – Fitted with connectors:								
8544.42.10	– – – Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	
8544.42.2	– – – For a voltage exceeding 80 V but not exceeding 1 000 V:								
8544.42.21	– – – – Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	
8544.42.29	– – – – Other	0	A	0	0	0	0	0	
8544.49	– – Other:								
8544.49.10	– – – Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	
8544.49.2	– – – For a voltage exceeding 80 V but not exceeding 1 000 V:								
8544.49.21	– – – – Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8544.49.29	– – – – Other	15	G	5	5	5	5	5	
8544.60.00	– Other electric conductors, for a voltage exceeding 1 000 V	15	H	15	15	15	15	15	
8544.70.00	– Optical fibre cables	0	A	0	0	0	0	0	
85.45	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES								
8545.1	– Electrodes:								
8545.11.00	– – Of a kind used for furnaces	0	A	0	0	0	0	0	
8545.19.00	– – Other	0	A	0	0	0	0	0	
8545.20.00	– Brushes	0	A	0	0	0	0	0	
8545.90.00	– Other	0	A	0	0	0	0	0	
85.46	ELECTRICAL INSULATORS OF ANY MATERIAL								
8546.10.00	– Of glass	0	A	0	0	0	0	0	
8546.20.00	– Of ceramics	0	A	0	0	0	0	0	
8546.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.47	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL								
8547.10.00	– Insulating fittings of ceramics	0	A	0	0	0	0	0	
8547.20.00	– Insulating fittings of plastic	0	A	0	0	0	0	0	
8547.90.00	– Other	0	A	0	0	0	0	0	
85.48	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
8548.10	– Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:								
8548.10.10	– – Of lead	0	A	0	0	0	0	0	
8548.10.90	– – Other	5	E	5	5	5	5	5	
8548.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
86.01	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS								
8601.10.00	– Powered from an external source of electricity	0	A	0	0	0	0	0	
8601.20.00	– Powered by electric accumulators	0	A	0	0	0	0	0	
86.02	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS								
8602.10.00	– Diesel-electric locomotives	0	A	0	0	0	0	0	
8602.90.00	– Other	0	A	0	0	0	0	0	
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04								
8603.10.00	– Powered from an external source of electricity	0	A	0	0	0	0	0	
8603.90.00	– Other	0	A	0	0	0	0	0	
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	A	0	0	0	0	0	
86.06	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS								
8606.10.00	– Tank wagons and the like	0	A	0	0	0	0	0	
8606.30.00	– Self-discharging vans and wagons, other than those of subheading 8606.10	0	A	0	0	0	0	0	
8606.9	– Other:								
8606.91.00	– – Covered and closed	0	A	0	0	0	0	0	
8606.92.00	– – Open, with non-removable sides of a height exceeding 60 cm	0	A	0	0	0	0	0	
8606.99.00	– – Other	0	A	0	0	0	0	0	
86.07	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK								
8607.1	– Bogies, bissel-bogies, axles and wheels, and parts thereof:								
8607.11.00	– – Driving bogies and bissel-bogies	0	A	0	0	0	0	0	
8607.12.00	– – Other bogies and bissel-bogies	0	A	0	0	0	0	0	
8607.19.00	– – Other, including parts	0	A	0	0	0	0	0	
8607.2	– Brakes and parts thereof:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8607.21.00	– – Air brakes and parts thereof	0	A	0	0	0	0	0	
8607.29.00	– – Other	0	A	0	0	0	0	0	
8607.30.00	– Hooks and other coupling devices, buffers, and parts thereof	0	A	0	0	0	0	0	
8607.9	– Other:								
8607.91.00	– – Of locomotives	0	A	0	0	0	0	0	
8607.99.00	– – Other	0	A	0	0	0	0	0	
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A	0	0	0	0	0	
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A	0	0	0	0	0	
87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09)								
8701.10.00	– Pedestrian-controlled tractors	0	A	0	0	0	0	0	
8701.20.00	– Road tractors for semi-trailers	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8701.30.00	– Track-laying tractors	0	A	0	0	0	0	0	
8701.90.00	– Other	0	A	0	0	0	0	0	
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER								
8702.10	– With compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8702.10.50	– – For the transport of 10 persons, including the driver	15	E2	15	5	5	15	10	
8702.10.60	– – For the transport of more than 10 but less than 15 persons, including the driver	15	E2	15	5	5	10	5	
8702.10.70	– – For the transport of 15 persons or more but not more than 45 persons, including the driver	15	E2	15	1	5	10	5	
8702.10.80	– – For the transport of more than 45 persons, including the driver	10	E2	5	1	5	10	5	
8702.90	– Other:								
8702.90.50	– – For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	15	10	
8702.90.60	– – For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	10	5	

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

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.21.52	– – – – Quads	30	E2	0	30	20	15	10	
8703.21.60	– – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.21.70	– – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.21.90	– – – Other	20	E2	0	20	20	15	10	
8703.22	– – Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3:								
8703.22.5	– – – Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 300 cm^3:								
8703.22.51	– – – – Ambulances	15	E2	15	1	5	15	5	
8703.22.52	– – – – Hearses	20	E2	15	1	20	15	5	
8703.22.53	– – – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.22.54	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.22.59	– – – – Other	20	E2	0	20	20	15	10	
8703.22.6	– – – Of a cylinder capacity exceeding 1 300 cm^3 but not exceeding 1 500 cm^3:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.22.61	– – – – Ambulances	15	E2	15	1	5	15	5	
8703.22.62	– – – – Hearses	20	E2	15	1	20	15	5	
8703.22.63	– – – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.22.64	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.22.69	– – – – Other	25	E2	0	25	20	15	10	
8703.23	– – Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3:								
8703.23.6	– – – Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 000 cm^3:								
8703.23.61	– – – – Ambulances	15	C	15	1	5	15	5	
8703.23.62	– – – – Hearses	20	C	15	1	20	15	5	
8703.23.63	– – – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.23.64	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.23.69	– – – – Other	25	E2	0	25	20	15	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.23.7	– – – Of a cylinder capacity exceeding 2 000 cm^3 but not exceeding 3 000 cm^3:								
8703.23.71	– – – – Ambulances	15	C	15	1	5	15	5	
8703.23.72	– – – – Hearses	20	C	15	1	20	15	5	
8703.23.73	– – – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.23.74	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.23.79	– – – – Other	30	E2	0	30	20	15	10	
8703.24	– – Of a cylinder capacity exceeding 3 000 cm^3:								
8703.24.6	– – – Ambulances and hearses:								
8703.24.61	– – – – Ambulances	15	C	15	1	5	15	5	
8703.24.62	– – – – Hearses	20	C	15	1	20	15	5	
8703.24.70	– – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.24.80	– – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.24.90	– – – Other	30	E2	0	30	20	15	10	
8703.3	– Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8703.31	– – Of a cylinder capacity not exceeding 1 500 cm^3:								
8703.31.5	– – – Of a cylinder capacity not exceeding 1 300 cm^3:								
8703.31.51	– – – – Ambulances	15	E2	15	1	5	15	5	
8703.31.52	– – – – Hearses	20	E2	15	1	20	15	5	
8703.31.53	– – – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.31.54	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.31.59	– – – – Other	20	E2	0	20	20	15	10	
8703.31.6	– – – Of a cylinder capacity exceeding 1 300 cm^3 but not exceeding 1 500 cm^3:								
8703.31.61	– – – – Ambulances	15	E2	15	1	5	15	5	
8703.31.62	– – – – Hearses	20	E2	15	1	20	15	5	
8703.31.63	– – – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.31.64	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.31.69	– – – – Other	25	E2	0	25	20	15	10	
8703.32	– – Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3:								
8703.32.6	– – – Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 000 cm^3:								
8703.32.61	– – – – Ambulances	15	E2	15	1	5	15	5	
8703.32.62	– – – – Hearses	20	E2	15	1	20	15	5	
8703.32.63	– – – – With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10	
8703.32.64	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.32.69	– – – – Other	25	E2	0	25	20	15	10	
8703.32.7	– – – Of a cylinder capacity exceeding 2 000 cm^3 but not exceeding 2 500 cm^3:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.32.71	– – – – Ambulances	15	E2	15	1	5	15	5	
8703.32.72	– – – – Hearses	20	E2	15	1	20	15	5	
8703.32.73	– – – – With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.32.74	– – – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.32.79	– – – – Other	30	E2	0	30	20	15	10	
8703.33	– – Of a cylinder capacity exceeding 2 500 cm^3:								
8703.33.6	– – – Ambulances and hearses:								
8703.33.61	– – – – Ambulances	15	C	15	1	5	15	5	
8703.33.62	– – – – Hearses	20	C	15	1	20	15	5	
8703.33.70	– – – With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10	
8703.33.80	– – – With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.33.90	– – – Other	30	E2	0	30	20	15	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.90.00	– Other	30	E2	0	30	20	15	10	
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS								
8704.10.00	– Dumpers designed for off-highway use	15	C	15	1	5	10	0	
8704.2	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8704.21	– – Of a gross vehicle weight not exceeding 5 t:								
8704.21.5	– – – Vehicles with an uncovered goods compartment, separate from the driver's cab:								
8704.21.51	– – – – Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.21.59	– – – – Other	10	E2	0	1	10	10	5	
8704.21.6	– – – Vehicles with a covered goods compartment, whether or not separate from the driver's cab:								
8704.21.61	– – – – Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.21.69	– – – – Other	15	E2	15	1	10	10	5	
8704.21.7	– – – Tank vehicles, refrigerated vehicles and refuse collection vehicles:								
8704.21.71	– – – – Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	5	5	
8704.21.79	– – – – Other	15	E2	15	1	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.21.9	– – – Other:								
8704.21.91	– – – – Of a gross vehicle weight not exceeding 2,5 t	5	E2	0	5	5	5	5	
8704.21.99	– – – – Other	5	E2	0	1	5	5	5	
8704.22	– – Of a gross vehicle weight exceeding 5 t but not exceeding 20 t:								
8704.22.30	– – – Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0	
8704.22.90	– – – Other	15	E	15	1	0	5	0	
8704.23	– – Of a gross vehicle weight exceeding 20 t:								
8704.23.30	– – – Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0	
8704.23.90	– – – Other	15	E	15	1	0	5	0	
8704.3	– Other, with spark-ignition internal combustion piston engine:								
8704.31	– – Of a gross vehicle weight not exceeding 5 t:								
8704.31.5	– – – Vehicles with an uncovered goods compartment, separate from the driver's cab:								
8704.31.51	– – – – Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.59	– – – – Other	10	E2	0	1	10	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.31.6	– – – Vehicles with a covered goods compartment, whether or not separate from the driver's cab:								
8704.31.61	– – – – Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.69	– – – – Other	15	E2	15	1	10	5	5	
8704.31.7	– – – Tank vehicles, refrigerated vehicles and refuse collection vehicles:								
8704.31.71	– – – – Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	10	5	
8704.31.79	– – – – Other	15	E2	15	1	5	10	5	
8704.31.9	– – – Other:								
8704.31.91	– – – – Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	5	10	5	
8704.31.99	– – – – Other	10	E2	0	1	5	10	5	
8704.32	– – Of a gross vehicle weight exceeding 5 t:								
8704.32.30	– – – Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	15	1	5	10	0	
8704.32.90	– – – Other	15	E2	15	1	5	10	0	
8704.90.00	– Other	15	E2	15	1	5	10	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, TOW TRUCKS, FIRE FIGHTING VEHICLES, CONCRETE-MIXER TRANSPORT TRUCKS, ROAD SWEEPERS, SPRAYING TRUCKS, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)								
8705.10.00	– Crane lorries	20	E2	15	1	20	5	10	
8705.20.00	– Mobile drilling derricks	20	E2	15	1	20	5	0	
8705.30.00	– Fire fighting vehicles	20	E2	15	1	20	5	10	
8705.40.00	– Concrete-mixer lorries	20	C	15	1	20	5	0	
8705.90.00	– Other	20	C	15	1	20	5	10	
87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8706.00.10	– Of buses	10	E	0	1	0	10	10	
8706.00.90	– Other	15	E	15	1	0	10	10	
87.07	BODIES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05, INCLUDING DRIVERS' CABS								
8707.10.00	– For the vehicles of heading 87.03	20	E	15	1	20	10	5	
8707.90	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8707.90.50	– – For the vehicles of headings 87.01, 87.02 and 87.04, other than those of subheadings 8704.21.51 and 8704.31.51	15	E	15	1	10	10	5	
8707.90.90	– – Other	20	E	15	1	20	10	5	
87.08	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8708.10.00	– Bumpers and parts thereof	10	C	10	1	10	5	5	
8708.2	– Other parts and accessories of bodies (including cabs):								
8708.21.00	– – Safety seat belts	10	E	10	1	10	5	10	
8708.29.00	– – Other	10	C	10	1	10	5	10	
8708.30	– Brakes and servo-brakes; parts thereof:								
8708.30.10	– – Mounted brake linings	10	C	10	1	10	5	10	
8708.30.20	– – Hydrodynamic brake system with transmission delay, and parts thereof	0	A	0	0	0	0	0	
8708.30.90	– – Other	10	C	10	1	10	5	5	
8708.40	– Gear boxes and parts thereof:								
8708.40.10	– – Gear boxes	10	C	10	1	10	5	5	
8708.40.20	– – Parts	10	E	10	1	10	5	5	
8708.50	– Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:								
8708.50.10	– – Drive-axles with differential, whether or not provided with other transmission components	10	E	10	1	10	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.50.20	– – Non-driving axles and parts thereof	10	E	10	1	10	5	5	
8708.50.90	– – Other parts	10	E	10	1	10	5	5	
8708.70.00	– Road wheels, parts and accessories thereof	10	C	10	1	10	5	5	
8708.80	– Suspension systems and parts thereof (including shock-absorbers):								
8708.80.10	– – Suspension shock-absorbers	10	C	10	1	10	5	5	
8708.80.20	– – Suspension systems, other than shock-absorbers	10	E	10	1	10	5	5	
8708.80.90	– – Parts	10	E	10	1	10	5	5	
8708.9	– Other parts and accessories:								
8708.91	– – Radiators and parts thereof:								
8708.91.10	– – – Radiators	10	C	10	1	10	5	5	
8708.91.20	– – – Parts	10	E	10	1	10	5	5	
8708.92	– – Silencers and exhaust pipes; parts thereof:								
8708.92.10	– – – Silencers and exhaust pipes	10	E	10	1	10	5	5	
8708.92.20	– – – Parts	10	E	10	1	10	5	5	
8708.93.00	– – Clutches and parts thereof	10	C	10	1	10	5	5	
8708.94	– – Steering wheels, steering columns and steering boxes; parts thereof:								
8708.94.10	– – – Steering wheels, steering columns and steering boxes	10	C	10	1	10	5	5	
8708.94.20	– – – Parts	10	E	10	1	10	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.95.00	– – Safety airbags with inflator system; parts thereof	10	E	10	1	10	5	5	
8708.99.00	– – Other	10	C	10	1	10	5	5	
87.09	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF								
8709.1	– Works trucks:								
8709.11.00	– – Electrical	10	E	0	0	0	10	0	
8709.19.00	– – Other	5	E	0	0	0	5	0	
8709.90.00	– Parts	15	E	0	0	0	5	0	
8710.00.00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	E	10	5	10	10	10	
87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS								
8711.10	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3:								
8711.10.20	– – Tricycles	30	E2	0	30	10	10	5	
8711.10.90	– – Other	10	E2	0	5	10	10	5	
8711.20	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8711.20.20	– – Tricycles	30	E2	0	30	10	10	5	
8711.20.90	– – Other	10	E2	0	5	10	10	5	
8711.30	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3:								
8711.30.20	– – Tricycles	30	E2	0	30	10	10	5	
8711.30.90	– – Other	10	E2	0	5	10	10	5	
8711.40	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3:								
8711.40.20	– – Tricycles	30	E2	0	30	10	10	5	
8711.40.90	– – Other	10	E2	0	5	10	10	5	
8711.50	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm^3:								
8711.50.20	– – Tricycles	30	E2	0	30	10	10	5	
8711.50.90	– – Other	10	E2	0	5	10	10	5	
8711.90.00	– Other	10	E2	0	5	10	10	5	
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	E2	15	15	15	5	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
87.13	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, WHETHER OR NOT MOTORIZED OR OTHERWISE MECHANICALLY PROPELLED								
8713.10.00	– Not mechanically propelled	5	E	0	0	0	5	0	
8713.90.00	– Other	5	E	0	0	0	5	0	
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13								
8714.1	– Of motorcycles (including mopeds):								
8714.11.00	– – Saddles (seats)	10	E	10	5	10	5	10	
8714.19.00	– – Other	10	C	10	5	10	5	10	
8714.20.00	– Of carriages and other vehicles for disabled persons	5	E	0	0	0	5	0	
8714.9	– Other:								
8714.91	– – Frames and forks, and parts thereof:								
8714.91.10	– – – Frames and forks	10	E	10	10	10	5	10	
8714.91.90	– – – Parts	5	E	5	5	5	5	5	
8714.92	– – Wheel rims (rings) and spokes:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8714.92.10	– – – Wheel rims (rings)	10	E	10	10	10	5	10	
8714.92.20	– – – Spokes	5	E	0	0	0	5	0	
8714.93.00	– – Hubs without braking device and free-wheel sprocket-wheels	5	E	0	0	0	5	0	
8714.94.00	– – Brakes, including hubs with braking device, and parts thereof	5	E	0	0	0	5	0	
8714.95.00	– – Saddles (seats)	5	E	0	0	0	5	0	
8714.96.00	– – Pedals and crank-gear, and parts thereof	5	E	0	0	0	5	0	
8714.99	– – Other:								
8714.99.10	– – – Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	E	10	10	10	5	10	
8714.99.20	– – – Handles and luggage racks (whether or not for tools), of plastic	5	E	0	0	0	5	0	
8714.99.90	– – – Other	5	E	0	0	0	5	0	
87.15	BABY CARRIAGES AND SIMILAR FOR THE TRANSPORTATION OF CHILDREN, AND PARTS THEREOF								
8715.00.10	– Baby carriages	15	E	15	15	15	15	15	
8715.00.80	– Other	15	E	10	10	10	15	10	
8715.00.90	– Parts	15	E	0	0	0	15	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
87.16	TRAILERS AND SEMI-TRAILERS FOR ANY VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF								
8716.10.00	– Trailers and semi-trailers of the caravan type, for housing or camping	15	E	15	15	15	15	15	
8716.20.00	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	E	10	10	10	5	0	
8716.3	– Other trailers and semi-trailers for the transport of goods:								
8716.31.00	– – Tanker trailers and tanker semi-trailers	10	E	10	10	10	10	10	
8716.39.00	– – Other	10	E2	10	10	10	10	10	
8716.40.00	– Other trailers and semi-trailers	10	E2	10	10	10	10	10	
8716.80	– Other vehicles:								
8716.80.10	– – Wheelbarrows and hand-carts	10	E2	10	10	10	10	10	
8716.80.90	– – Other	10	E2	10	10	10	10	10	
8716.90.00	– Parts	15	C	0	0	0	5	0	
88.01	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT								
8801.00.10	– Gliders and hang gliders	15	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8801.00.90	– Other	15	C	5	5	5	5	5	
88.02	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES								
8802.1	– Helicopters:								
8802.11.00	– – Of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.12.00	– – Of an unladen weight exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.20.00	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.30.00	– Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	15	C	5	5	5	5	5	
8802.40.00	– Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	0	A	0	0	0	0	0	
8802.60.00	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A	0	0	0	0	0	
88.03	PARTS OF GOODS OF HEADING 88.01 OR 88.02								
8803.10.00	– Propellers and rotors and parts thereof	0	A	0	0	0	0	0	
8803.20.00	– Under-carriages and parts thereof	0	A	0	0	0	0	0	
8803.30.00	– Other parts of aeroplanes or helicopters	0	A	0	0	0	0	0	
8803.90.00	– Other	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	5	A	5	5	5	5	5	
88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR TO LAND ON AIRCRAFT CARRIERS OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS THEREOF								
8805.10.00	– Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	0	A	0	0	0	0	0	
8805.2	– Ground flying trainers and parts thereof:								
8805.21.00	– – Air combat simulators and parts thereof	0	A	0	0	0	0	0	
8805.29.00	– – Other	0	A	0	0	0	0	0	
89.01	OCEAN LINERS, EXCURSION BOATS (CRUISE SHIPS), FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS								
8901.10	– Ocean liners, excursion boats (cruise ships) and similar vessels principally designed for the transport of persons; ferry-boats:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8901.10.10	– – Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.10.90	– – Other	0	A	0	0	0	0	0	
8901.20.00	– Tankers	0	A	0	0	0	0	0	
8901.30.00	– Refrigerated vessels, other than those of subheading 8901.20	0	A	0	0	0	0	0	
8901.90	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods:								
8901.90.10	– – Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.90.90	– – Other	0	A	0	0	0	0	0	
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS								
8902.00.10	– Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8902.00.90	– Other	0	A	0	0	0	0	0	
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES								
8903.10.00	– Inflatable vessels	15	E	15	15	15	15	15	
8903.9	– Other:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8903.91.00	– – Sailboats, with or without auxiliary motor	15	E	15	15	15	15	15	
8903.92.00	– – Motorboats, other than outboard motorboats	15	E	15	15	15	15	15	
8903.99.00	– – Other	15	E	15	15	15	15	15	
8904.00.00	TUGS AND PUSHER CRAFT	0	A	0	0	0	0	0	
89.05	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS								
8905.10.00	– Dredgers	0	A	0	0	0	0	0	
8905.20.00	– Floating or submersible drilling or production platforms	0	A	0	0	0	0	0	
8905.90.00	– Other	0	A	0	0	0	0	0	
89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS								
8906.10.00	– Warships	0	A	0	0	0	0	0	
8906.90.00	– Other	0	A	0	0	0	0	0	
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8907.10.00	– Inflatable rafts	15	E	5	5	5	5	5	
8907.90.00	– Other	0	A	0	0	0	0	0	
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	A	0	0	0	0	0	
90.01	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES, OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9001.10.00	– Optical fibres, optical fibre bundles and cables	0	A	0	0	0	0	0	
9001.20.00	– Sheets and plates of polarizing material	0	A	0	0	0	0	0	
9001.30.00	– Contact lenses	5	E	5	5	5	5	5	
9001.40.00	– Spectacle lenses of glass	0	A	0	0	0	0	0	
9001.50.00	– Spectacle lenses of other materials	0	A	0	0	0	0	0	
9001.90.00	– Other	5	E	5	5	5	5	5	
90.02	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9002.1	– Objective lenses:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9002.11.00	– For cameras, projectors or photographic or cinematographic enlargers or reducers	0	A	0	0	0	0	0	
9002.19.00	– – Other	0	A	0	0	0	0	0	
9002.20.00	– Filters	0	A	0	0	0	0	0	
9002.90.00	– Other	0	A	0	0	0	0	0	
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF								
9003.1	– Frames and mountings:								
9003.11.00	– – Of plastic	0	A	0	0	0	0	0	
9003.19.00	– – Of other materials	0	A	0	0	0	0	0	
9003.90.00	– Parts	0	A	0	0	0	0	0	
90.04	CORRECTIVE AND PROTECTIVE SPECTACLES, GOGGLES AND SIMILAR GOODS								
9004.10.00	– Sunglasses	15	E	15	15	15	15	15	
9004.90	– Other:								
9004.90.10	– – Protective goggles (except sunglasses) for workers	0	A	0	0	0	0	0	
9004.90.90	– – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.05	BINOCULARS (INCLUDING PRISMATIC BINOCULARS), MONOCULARS, ASTRONOMICAL TELESCOPES, OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY								
9005.10.00	– Binoculars (including prismatic binoculars)	15	E	15	15	15	15	15	
9005.80.00	– Other instruments	0	A	0	0	0	0	0	
9005.90.00	– Parts and accessories (including mountings)	0	A	0	0	0	0	0	
90.06	PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39								
9006.10.00	– Cameras of a kind used for preparing printing plates or cylinders	0	A	0	0	0	0	0	
9006.30.00	– Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9006.40.00	– Instant print cameras	15	E	15	15	15	15	15	
9006.5	– Other cameras:								
9006.51.00	– – With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E	15	15	15	15	15	
9006.52	– – Other, for roll film of a width of less than 35 mm:								
9006.52.10	– – – Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.52.90	– – – Other	15	E	15	15	15	15	15	
9006.53	– – Other, for roll film of a width of 35 mm:								
9006.53.10	– – – Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.53.90	– – – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9006.59	– – Other:								
9006.59.10	– – – Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.59.90	– – – Other	15	E	15	15	15	15	15	
9006.6	– Photographic flashlight apparatus and flashbulbs:								
9006.61.00	– – Discharge lamp (electronic) flashlight apparatus	10	E	10	10	10	10	10	
9006.69	– – Other:								
9006.69.10	– – – Flashbulbs, flashcubes and similar equipment	10	E	10	10	10	10	10	
9006.69.90	– – – Other	10	E	10	10	10	10	10	
9006.9	– Parts and accessories:								
9006.91.00	– – For photographic cameras	0	A	0	0	0	0	0	
9006.99.00	– – Other	0	A	0	0	0	0	0	
90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS								
9007.1	– Cameras:								
9007.11.00	– – For cinematographic film of a width of less than 16 mm or for double-8 mm film	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9007.19.00	– – Other	15	E	15	15	15	15	15	
9007.20.00	– Projectors	0	A	0	0	0	0	0	
9007.9	– Parts and accessories:								
9007.91.00	– – For cameras	10	C	10	10	10	10	10	
9007.92.00	– – For projectors	0	A	0	0	0	0	0	
90.08	FIXED IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS								
9008.10.00	– Slide projectors	15	E	15	15	15	15	15	
9008.20.00	– Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	A	0	0	0	0	0	
9008.30.00	– Other fixed image projectors	15	E	15	15	15	15	15	
9008.40.00	– Photographic enlargers and reducers	0	A	0	0	0	0	0	
9008.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9010.10.00	– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A	0	0	0	0	0	
9010.50.00	– Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A	0	0	0	0	0	
9010.60.00	– Projection screens	0	A	0	0	0	0	0	
9010.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.11	OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICRO-PROJECTION								
9011.10.00	– Stereoscopic microscopes	0	A	0	0	0	0	0	
9011.20.00	– Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A	0	0	0	0	0	
9011.80.00	– Other microscopes	0	A	0	0	0	0	0	
9011.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.12	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS								
9012.10.00	– Microscopes other than optical microscopes; diffraction apparatus	0	A	0	0	0	0	0	
9012.90.00	– Parts and accessories	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.13	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
9013.10.00	– Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	15	E	5	5	5	5	5	
9013.20.00	– Lasers, other than laser diodes	0	A	0	0	0	0	0	
9013.80.00	– Other devices, appliances and instruments	0	A	0	0	0	0	0	
9013.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.14	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES								
9014.10.00	– Direction finding compasses	0	A	0	0	0	0	0	
9014.20.00	– Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A	0	0	0	0	0	
9014.80.00	– Other instruments and appliances	0	A	0	0	0	0	0	
9014.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9015.10.00	– Rangefinders	0	A	0	0	0	0	0	
9015.20.00	– Theodolites and tachymeters (tacheometers)	0	A	0	0	0	0	0	
9015.30.00	– Levels	0	A	0	0	0	0	0	
9015.40.00	– Photogrammetrical surveying instruments and appliances	0	A	0	0	0	0	0	
9015.80.00	– Other instruments and appliances	0	A	0	0	0	0	0	
9015.90.00	– Parts and accessories	0	A	0	0	0	0	0	
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A	0	0	0	0	0	
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
9017.10.00	– Drafting tables and machines, whether or not automatic	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9017.20.00	– Other drawing, marking-out or mathematical calculating instruments	0	A	0	0	0	0	0	
9017.30.00	– Micrometers, callipers and gauges	0	A	0	0	0	0	0	
9017.80.00	– Other instruments	0	A	0	0	0	0	0	
9017.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.18	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS AND OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS								
9018.1	– Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):								
9018.11.00	– – Electro-cardiographs	0	A	0	0	0	0	0	
9018.12.00	– – Ultrasonic scanning apparatus	0	A	0	0	0	0	0	
9018.13.00	– – Magnetic resonance imaging apparatus	0	A	0	0	0	0	0	
9018.14.00	– – Scintigraphic apparatus	0	A	0	0	0	0	0	
9018.19.00	– – Other	0	A	0	0	0	0	0	
9018.20.00	– Ultraviolet or infra-red ray apparatus	0	A	0	0	0	0	0	
9018.3	– Syringes, needles, catheters, cannulae and similar instruments:								
9018.31	– – Syringes, with or without needles:								
9018.31.10	– – – Disposable	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9018.31.90	– – – Other	0	A	0	0	0	0	0	
9018.32.00	– – Tubular metal needles and needles for sutures	0	A	0	0	0	0	0	
9018.39	– – Other:								
9018.39.10	– – – Venoclysis equipment	0	A	0	0	0	0	0	
9018.39.90	– – – Other	0	A	0	0	0	0	0	
9018.4	– Other odontological instruments and apparatus:								
9018.41.00	– – Dental drill engines, whether or not combined on a single base with other dental equipment	0	A	0	0	0	0	0	
9018.49.00	– – Other	0	A	0	0	0	0	0	
9018.50.00	– Other ophthalmic instruments and appliances	0	A	0	0	0	0	0	
9018.90.00	– Other instruments and appliances	0	A	0	0	0	0	0	
90.19	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS								
9019.10.00	– Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9019.20.00	– Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A	0	0	0	0	0	
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A	0	0	0	0	0	
90.21	ORTHOPEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY								
9021.10.00	– Orthopaedic or fracture articles and apparatus	0	A	0	0	0	0	0	
9021.2	– Artificial teeth and dental fittings:								
9021.21.00	– – Artificial teeth	0	A	0	0	0	0	0	
9021.29.00	– – Other	0	A	0	0	0	0	0	
9021.3	– Other prosthetic articles and apparatus:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9021.31.00	– – Artificial joints	0	A	0	0	0	0	0	
9021.39.00	– – Other	0	A	0	0	0	0	0	
9021.40.00	– Hearing aids, excluding parts and accessories	0	A	0	0	0	0	0	
9021.50.00	– Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A	0	0	0	0	0	
9021.90.00	– Other	0	A	0	0	0	0	0	
90.22	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE								
9022.1	– Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.12.00	– – Computed tomography apparatus	0	A	0	0	0	0	0	
9022.13.00	– – Other, for dental uses	0	A	0	0	0	0	0	
9022.14.00	– – Other, for medical, surgical or veterinary uses	0	A	0	0	0	0	0	
9022.19.00	– – For other uses	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9022.2	– Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.21.00	– – For medical, surgical, dental or veterinary uses	0	A	0	0	0	0	0	
9022.29.00	– – For other uses	0	A	0	0	0	0	0	
9022.30.00	– X-ray tubes	0	A	0	0	0	0	0	
9022.90.00	– Other, including parts and accessories	0	A	0	0	0	0	0	
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A	0	0	0	0	0	
90.24	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)								
9024.10.00	– Machines and appliances for testing metals	0	A	0	0	0	0	0	
9024.80.00	– Other machines and appliances	0	A	0	0	0	0	0	
9024.90.00	– Parts and accessories	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS								
9025.1	– Thermometers and pyrometers, not combined with other instruments:								
9025.11.00	– – Liquid-filled, for direct reading	0	A	0	0	0	0	0	
9025.19.00	– – Other	0	A	0	0	0	0	0	
9025.80.00	– Other instruments	0	A	0	0	0	0	0	
9025.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.26	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32								
9026.10.00	– For measuring or checking the flow or level of liquids	0	A	0	0	0	0	0	
9026.20.00	– For measuring or checking pressure	0	A	0	0	0	0	0	
9026.80.00	– Other instruments and appliances	0	A	0	0	0	0	0	
9026.90.00	– Parts and accessories	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.27	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES								
9027.10.00	– Gas or smoke analysis apparatus	0	A	0	0	0	0	0	
9027.20.00	– Chromatographs and electrophoresis instruments	0	A	0	0	0	0	0	
9027.30.00	– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.50.00	– Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.80	– Other instruments and apparatus								
9027.80.10	– – Exposure meters	0	A	0	0	0	0	0	
9027.80.90	– – Other	0	A	0	0	0	0	0	
9027.90	– Microtomes; parts and accessories:								
9027.90.10	– – Microtomes	0	A	0	0	0	0	0	
9027.90.90	– – Parts and accessories	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR								
9028.10.00	– Gas meters	0	A	0	0	0	0	0	
9028.20.00	– Liquid meters	0	A	0	0	0	0	0	
9028.30	– Electricity meters:								
9028.30.10	– – Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	C	5	5	5	5	5	
9028.30.90	– – Other	0	A	0	0	0	0	0	
9028.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.29	OTHER COUNTERS (FOR EXAMPLE, REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXI-METERS, MILEOMETERS, PEDOMETERS); SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBO-SCOPES								
9029.10.00	– Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A	0	0	0	0	0	
9029.20.00	– Speed indicators and tachometers; stroboscopes	0	A	0	0	0	0	0	
9029.90.00	– Parts and accessories	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.30	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATIONS								
9030.10.00	– Instruments and apparatus for measuring or detecting ionizing radiations	0	A	0	0	0	0	0	
9030.20.00	– Oscilloscopes and oscillographs	0	A	0	0	0	0	0	
9030.3	– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:								
9030.31.00	– – Multimeters, without a recording device	0	A	0	0	0	0	0	
9030.32.00	– – Multimeters, with a recording device	0	A	0	0	0	0	0	
9030.33.00	– – Other, without a recording device	0	A	0	0	0	0	0	
9030.39.00	– – Other, with a recording device	0	A	0	0	0	0	0	
9030.40.00	– Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A	0	0	0	0	0	
9030.8	– Other instruments and appliances								
9030.82.00	– – For measuring or checking semiconductor wafers or devices	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9030.84.00	– – Other, with a recording device	0	A	0	0	0	0	0	
9030.89.00	– – Other	0	A	0	0	0	0	0	
9030.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.31	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS								
9031.10.00	– Machines for balancing mechanical parts	0	A	0	0	0	0	0	
9031.20.00	– Test benches	0	A	0	0	0	0	0	
9031.4	– Other optical instruments and appliances:								
9031.41.00	– – For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A	0	0	0	0	0	
9031.49	– – Other:								
9031.49.10	– – – Profile projectors	0	A	0	0	0	0	0	
9031.49.90	– – – Other	0	A	0	0	0	0	0	
9031.80.00	– Other instruments, appliances and machines	0	A	0	0	0	0	0	
9031.90.00	– Parts and accessories	0	A	0	0	0	0	0	
90.32	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS								
9032.10.00	– Thermostats	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9032.20.00	– Manostats	0	A	0	0	0	0	0	
9032.8	– Other instruments and appliances								
9032.81.00	– – Hydraulic or pneumatic	0	A	0	0	0	0	0	
9032.89.00	– – Other	0	A	0	0	0	0	0	
9032.90.00	– Parts and accessories	0	A	0	0	0	0	0	
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0	A	0	0	0	0	0	
91.01	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
9101.1	– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:								
9101.11.00	– – With mechanical display only	15	E	15	15	15	15	15	
9101.19	– – Other:								
9101.19.10	– – – With opto-electronic display only	15	E	15	15	15	15	15	
9101.19.90	– – – Other	15	E	15	15	15	15	15	
9101.2	– Other wrist-watches, whether or not incorporating a stop-watch facility:								
9101.21.00	– – Automatic	15	E	15	15	15	15	15	
9101.29.00	– – Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9101.9	– Other:								
9101.91.00	– – Electrically operated	15	E	15	15	15	15	15	
9101.99.00	– – Other	15	E	15	15	15	15	15	
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01								
9102.1	– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:								
9102.11.00	– – With mechanical display only	15	E	15	15	15	15	15	
9102.12.00	– – With opto-electronic display only	15	E	15	15	15	15	15	
9102.19.00	– – Other	15	E	15	15	15	15	15	
9102.2	– Other wrist-watches, whether or not incorporating a stop-watch facility:								
9102.21.00	– – Automatic	15	E	15	15	15	15	15	
9102.29.00	– – Other	15	E	15	15	15	15	15	
9102.9	– Other:								
9102.91.00	– – Electrically operated	15	E	15	15	15	15	15	
9102.99.00	– – Other	15	E	15	15	15	15	15	
91.03	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9103.10.00	– Electrically operated	15	E	15	15	15	15	15	
9103.90.00	– Other	15	E	15	15	15	15	15	
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0	A	0	0	0	0	0	
91.05	OTHER CLOCKS								
9105.1	– Alarm clocks:								
9105.11.00	– – Electrically operated	15	E	15	15	15	15	15	
9105.19.00	– – Other	15	E	15	15	15	15	15	
9105.2	– Wall clocks:								
9105.21.00	– – Electrically operated	15	E	15	15	15	15	15	
9105.29.00	– – Other	15	E	15	15	15	15	15	
9105.9	– Other:								
9105.91.00	– – Electrically operated	15	E	15	15	15	15	15	
9105.99.00	– – Other	15	E	15	15	15	15	15	
91.06	TIME OF DAY RECORDING APPARATUS AND TIME-RECORDING EQUIPMENT WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9106.10.00	– Attendance registers; time-registers and time-recorders	0	A	0	0	0	0	0	
9106.90	– Other:								
9106.90.10	– – Parking meters	0	A	0	0	0	0	0	
9106.90.90	– – Other	0	A	0	0	0	0	0	
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A	0	0	0	0	0	
91.08	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED								
9108.1	– Electrically operated:								
9108.11.00	– – With mechanical display only or with a device to which a mechanical display can be incorporated	15	C	5	5	5	5	5	
9108.12.00	– – With opto-electronic display only	15	C	5	5	5	5	5	
9108.19.00	– – Other	15	C	5	5	5	5	5	
9108.20.00	– Automatic	15	C	5	5	5	5	5	
9108.90.00	– Other	15	C	5	5	5	5	5	
91.09	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED								
9109.1	– Electrically operated								
9109.11.00	– – Of alarm clocks	15	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9109.19.00	– – Other	15	C	5	5	5	5	5	
9109.90.00	– Other	15	C	5	5	5	5	5	
91.10	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS								
9110.1	– Of watches:								
9110.11.00	– – Complete movements, unassembled or partly assembled (movement sets)	0	A	0	0	0	0	0	
9110.12.00	– – Incomplete movements, assembled	0	A	0	0	0	0	0	
9110.19.00	– – Rough movements	0	A	0	0	0	0	0	
9110.90.00	– Other	0	A	0	0	0	0	0	
91.11	CASES FOR WATCHES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF								
9111.10.00	– Cases of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	
9111.20.00	– Cases of base metal, whether or not gold-or silver-plated	10	E	10	10	10	10	10	
9111.80.00	– Other cases	10	E	10	10	10	10	10	
9111.90.00	– Parts	0	A	0	0	0	0	0	
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF								
9112.20.00	– Cases and similar items	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9112.90.00	– Parts	0	A	0	0	0	0	0	
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF								
9113.10.00	– Of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	
9113.20.00	– Of base metal, whether or not gold-or silver-plated	10	E	10	10	10	10	10	
9113.90.00	– Other	10	E	10	10	10	10	10	
91.14	OTHER CLOCK OR WATCH PARTS								
9114.10.00	– Springs, including hair-springs	15	C	5	5	5	5	5	
9114.20.00	– Jewels	15	C	5	5	5	5	5	
9114.30.00	– Faces or dials	15	E	5	5	5	5	5	
9114.40.00	– Plates and bridges	15	E	5	5	5	5	5	
9114.90.00	– Other	15	E	5	5	5	5	5	
92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS								
9201.10.00	– Upright pianos	10	E	10	10	10	10	10	
9201.20.00	– Grand pianos	10	E	10	10	10	10	10	
9201.90.00	– Other	10	E	10	10	10	10	10	
92.02	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9202.10.00	– Played with a bow	10	E	10	10	10	10	10	
9202.90	– Other:								
9202.90.10	– – Guitars	15	E	15	15	15	15	15	
9202.90.90	– – Other	10	E	10	10	10	10	10	
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)								
9205.10.00	– Brass-wind instruments	10	E	10	10	10	10	10	
9205.90	– Other:								
9205.90.10	– – Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	E	10	10	10	10	10	
9205.90.20	– – Accordions and similar instruments	10	E	10	10	10	10	10	
9205.90.30	– – Mouth organs	10	E	10	10	10	10	10	
9205.90.90	– – Other	10	E	10	10	10	10	10	
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	E	10	10	10	10	10	
92.07	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)								
9207.10.00	– Keyboard instruments, other than accordions	10	E	10	10	10	10	10	
9207.90.00	– Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
92.08	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS								
9208.10.00	– Musical boxes	10	E	10	10	10	10	10	
9208.90.00	– Other	10	E	10	10	10	10	10	
92.09	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS								
9209.30.00	– Musical instrument strings	15	E	5	5	5	5	5	
9209.9	– Other:								
9209.91.00	– – Parts and accessories for pianos	15	E	5	5	5	5	5	
9209.92.00	– – Parts and accessories for the musical instruments of heading 92.02	15	C	5	5	5	5	5	
9209.94.00	– – Parts and accessories for the musical instruments of heading 92.07	5	C	5	5	5	5	5	
9209.99	– – Other:								
9209.99.10	– – – Metronomes, tuning forks and pitch pipes	5	C	5	5	5	5	5	
9209.99.20	– – – Mechanisms for musical boxes	5	C	5	5	5	5	5	
9209.99.30	– – – Parts and accessories for the musical instruments of subheading 9205.90.10	5	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9209.99.90	– – – Other	15	C	5	5	5	5	5	
93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS								
9301.1	– Artillery weapons (for example, guns, howitzers and mortars):								
9301.11.00	– – Self-propelled	30	E	5	30	20	5	5	
9301.19.00	– – Other	30	E	5	30	20	5	5	
9301.20.00	– Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	30	E	5	30	20	5	5	
9301.90.00	– Other	30	E	5	30	20	5	5	
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	30	E	15	30	20	15	15	
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)								
9303.10.00	– Muzzle-loading firearms	30	E	15	30	15	15	15	
9303.20.00	– Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	30	E	15	30	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9303.30.00	– Other sporting, hunting or target-shooting rifles	30	E	15	30	15	15	15	
9303.90.00	– Other	30	E	15	30	15	15	15	
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	30	E	15	30	15	15	15	
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04								
9305.10.00	– Of revolvers or pistols	30	E	15	30	15	15	15	
9305.2	– Of shotguns or rifles of heading 93.03:								
9305.21.00	– – Smooth-bore shotgun barrels	30	E	15	30	15	15	15	
9305.29.00	– – Other	30	E	15	30	15	15	15	
9305.9	– Other:								
9305.91.00	– – Of military weapons of heading 93.01	30	E	15	30	15	15	15	
9305.99.00	– – Other	30	E	15	30	15	15	15	
93.06	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS								
9306.2	– Smooth-barrel shotgun or rifle cartridges and parts thereof; air gun pellets:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9306.21.00	– – Cartridges	30	E	15	30	15	15	15	
9306.29.00	– – Other	30	E	15	30	15	15	15	
9306.30	– Other cartridges and parts thereof:								
9306.30.10	– – Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	30	E	15	30	15	15	15	
9306.30.90	– – Other cartridges and parts thereof	30	E	15	30	15	15	15	
9306.90.00	– Other	30	E	15	30	15	15	15	
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	30	E	5	30	20	5	5	
94.01	SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF								
9401.10.00	– Seats of a kind used for aircraft	15	E	15	15	15	15	15	
9401.20	– Seats of a kind used for motor vehicles:								
9401.20.10	– – For Pullman type coaches	10	E	10	10	10	10	10	
9401.20.90	– – Other	15	E	15	15	15	15	15	
9401.30.00	– Swivel seats with variable height adjustment	15	C	15	15	15	15	15	
9401.40.00	– Seats other than garden seats or camping equipment, convertible into beds	15	E	15	15	15	15	15	
9401.5	– Seats of rattan, osier, bamboo or similar materials:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9401.51.00	– – Of bamboo or rattan	15	E	15	15	15	15	15	
9401.59.00	– – Other	15	E	15	15	15	15	15	
9401.6	– Other seats, with wooden frames:								
9401.61.00	– – Upholstered	15	E	15	15	15	15	15	
9401.69.00	– – Other	15	E	15	15	15	15	15	
9401.7	– Other seats, with metal frames:								
9401.71.00	– – Upholstered	15	E	15	15	15	15	15	
9401.79.00	– – Other	15	E	15	15	15	15	15	
9401.80.00	– Other seats	15	E	15	15	15	15	15	
9401.90.00	– Parts	15	E	5	5	5	5	5	
94.02	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF SUCH ARTICLES								
9402.10.00	– Dentists', barbers' or similar chairs and parts thereof	0	A	0	0	0	0	0	
9402.90	– Other:								
9402.90.10	– – Medical or surgical furniture other than operating tables	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9402.90.20	– – Other furniture	0	A	0	0	0	0	0	
9402.90.90	– – Parts	0	A	0	0	0	0	0	
94.03	OTHER FURNITURE AND PARTS THEREOF								
9403.10.00	– Metal furniture of a kind used in offices	15	G	15	15	15	15	15	
9403.20.00	– Other metal furniture	15	G	15	15	15	15	15	
9403.30.00	– Wooden furniture of a kind used in offices	15	G	15	15	15	15	15	
9403.40.00	– Wooden furniture of a kind used in kitchens	15	G	15	15	15	15	15	
9403.50.00	– Wooden furniture of a kind used in bedrooms	15	H	15	15	15	15	15	
9403.60.00	– Other wooden furniture	15	H	15	15	15	15	15	
9403.70.00	– Plastic furniture	15	G	15	15	15	15	15	
9403.8	– Furniture of other materials, including rattan, osier, bamboo or similar materials:								
9403.81.00	– – Of bamboo or rattan	15	E	15	15	15	15	15	
9403.89.00	– – Other	15	E	15	15	15	15	15	
9403.90	– Parts:								
9403.90.10	– – Of wood	15	G	15	15	15	15	15	
9403.90.90	– – Other	15	C	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
94.04	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED								
9404.10.00	– Mattress supports	15	E	15	15	15	15	15	
9404.2	– Mattresses:								
9404.21.00	– – Of cellular rubber or plastic, whether or not covered	15	E	15	15	15	15	15	
9404.29.00	– – Of other materials	15	E	15	15	15	15	15	
9404.30.00	– Sleeping bags	15	E	15	15	15	15	15	
9404.90.00	– Other	15	E	15	15	15	15	15	
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9405.10	– Lamps and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:								
9405.10.10	– – Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	0	0	0	0	0	
9405.10.90	– – Other	15	E	15	15	15	15	15	
9405.20.00	– Electric table, desk, bedside or floor-standing lamps	15	C	15	15	15	15	15	
9405.30.00	– Lighting sets of a kind used for Christmas trees	15	E	15	15	15	15	15	
9405.40	– Other electric lamps and lighting fittings:								
9405.40.10	– – With mercury or sodium vapour lamps	0	A	0	0	0	0	0	
9405.40.90	– – Other	15	C	15	15	15	15	15	
9405.50	– Non-electrical lamps and lighting fittings:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9405.50.10	– – Of base metal	15	E	15	15	15	15	15	
9405.50.90	– – Other	15	E	15	15	15	15	15	
9405.60.00	– Illuminated signs, illuminated name-plates and similar articles	15	C	15	15	15	15	15	
9405.9	– Parts:								
9405.91.00	– – Of glass	15	E	5	5	5	5	5	
9405.92	– – Of plastic:								
9405.92.10	– – – Diffusers	5	E	5	5	5	5	5	
9405.92.90	– – – Other	10	E	10	10	10	10	10	
9405.99.00	– – Other	10	E	10	10	10	10	10	
94.06	PREFABRICATED BUILDINGS								
9406.00.10	– Living quarters, not equipped, of an area not exceeding 75 m^2	15	E	15	15	15	15	15	
9406.00.20	– Greenhouses, not equipped, of an area of 1 000 m^2 or more	0	A	0	0	0	0	0	
9406.00.90	– Other	15	E	15	15	15	15	15	
95.03	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; CARRIAGES AND WHEELCHAIRS FOR DOLLS; DOLLS; OTHER TOYS; REDUCED-SIZE ('SCALE') MODELS AND SIMILAR MODELS, FOR ENTERTAINMENT, WORKING OR NOT; PUZZLES OF ALL KINDS								
9503.00.10	– Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheel-chairs for dolls	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9503.00.2	– Dolls representing only human beings, parts and accessories thereof:								
9503.00.21	– – Dolls, whether or not dressed	15	E	15	15	15	15	15	
9503.00.22	– – Clothing, clothing accessories, footwear and headgear	15	E	15	15	15	15	15	
9503.00.29	– – Parts and other accessories	5	E	5	5	5	5	5	
9503.00.3	– Reduced-size ('scale') models and similar models for entertainment, working or not; sets or kits, and constructional toys:								
9503.00.31	– – Electric trains, including tracks, signals and other accessories therefor	15	E	15	15	15	15	15	
9503.00.32	– – Reduced-size ('scale') model assembly kits, working or not, excluding those of subheading 9503.00.31	15	E	15	15	15	15	15	
9503.00.33	– – Constructional toys	15	E	15	15	15	15	15	
9503.00.34	– – Sets or assortments	15	E	15	15	15	15	15	
9503.00.39	– – Other	15	E	15	15	15	15	15	
9503.00.4	– Toys representing animals or non-human creatures and parts thereof:								
9503.00.41	– – Stuffed toys	15	E	15	15	15	15	15	
9503.00.42	– – Plastic eyes and noses of stuffed toys	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9503.00.43	– – Other parts of stuffed toys	15	E	15	15	15	15	15	
9503.00.49	– – Other	15	E	15	15	15	15	15	
9503.00.50	– Toy musical instruments and apparatus	15	E	15	15	15	15	15	
9503.00.60	– Puzzles	15	E	15	15	15	15	15	
9503.00.70	– Other toys, put up in sets or outfits	15	E	15	15	15	15	15	
9503.00.80	– Other toys and models, incorporating a motor	15	E	15	15	15	15	15	
9503.00.90	– Other	15	E	15	15	15	15	15	
95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT								
9504.10.00	– Video games of a kind used with a television receiver	15	E	15	15	15	15	15	
9504.20	– Any kind of billiards and their accessories:								
9504.20.10	– – Billiard tables	15	E	15	15	15	15	15	
9504.20.90	– – Other	10	E	10	10	10	10	10	
9504.30.00	– Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9504.40.00	– Playing cards	15	C	15	15	15	15	15	
9504.90.00	– Other	15	E	15	15	15	15	15	
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS								
9505.10.00	– Articles for Christmas festivities	15	E	15	15	15	15	15	
9505.90.00	– Other	15	E	15	15	15	15	15	
95.06	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS								
9506.1	– Snow-skis and other snow-ski equipment:								
9506.11.00	– – Skis	10	E	10	10	10	10	10	
9506.12.00	– – Ski fastenings	10	E	10	10	10	10	10	
9506.19.00	– – Other	10	E	10	10	10	10	10	
9506.2	– Water-skis, surf-boards, sailboards and other water-sport equipment:								
9506.21.00	– – Sailboards	10	E	10	10	10	10	10	
9506.29.00	– – Other	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9506.3	– Golf clubs and other golf equipment:								
9506.31.00	– – Golf clubs, complete	10	E	10	10	10	10	10	
9506.32.00	– – Balls	10	E	10	10	10	10	10	
9506.39.00	– – Other	10	E	10	10	10	10	10	
9506.40	– Articles and equipment for table-tennis:								
9506.40.10	– – Tables	15	E	15	15	15	15	15	
9506.40.90	– – Other	10	E	10	10	10	10	10	
9506.5	– Tennis, badminton or similar rackets, whether or not strung:								
9506.51.00	– – Tennis rackets, whether or not strung	10	E	10	10	10	10	10	
9506.59.00	– – Other	10	E	10	10	10	10	10	
9506.6	– Balls, other than golf balls and table-tennis balls:								
9506.61.00	– – Tennis balls	10	E	10	10	10	10	10	
9506.62.00	– – Inflatable	10	E	10	10	10	10	10	
9506.69.00	– – Other	10	E	10	10	10	10	10	
9506.70.00	– Ice skates and roller skates, including skating boots with skates attached	10	E	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9506.9	– Other:								
9506.91.00	– – Articles and equipment for general physical exercise, gymnastics or athletics	10	C	10	10	10	10	10	
9506.99.00	– – Other	10	E	10	10	10	10	10	
95.07	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08. OR 97.05) AND SIMILAR HUNTING REQUISITES								
9507.10.00	– Fishing rods	10	E	10	10	10	10	10	
9507.20.00	– Fish-hooks, whether or not snelled	0	A	0	0	0	0	0	
9507.30.00	– Fishing reels	0	A	0	0	0	0	0	
9507.90.00	– Other	10	E	10	10	10	10	10	
95.08	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES								
9508.10.00	– Travelling circuses and travelling menageries	15	A	15	15	15	15	15	
9508.90.00	– Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.01	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)								
9601.10.00	– Worked ivory and articles of ivory	15	A	15	15	15	15	15	
9601.90.00	– Other	15	A	15	15	15	15	15	
96.02	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN, NATURAL GUMS OR RESINS OR MODELLING PASTES AND OTHER MOULDED OR WORKED ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED WORKED, UNHARDENED GELATINE (EXCEPT GELATINE OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATINE								
9602.00.10	– Gelatine capsules for pharmaceutical purposes	0	A	0	0	0	0	0	
9602.00.20	– Moulded or carved paraffin	10	E	10	10	10	10	10	
9602.00.90	– Other	15	E	15	15	15	15	15	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS								
9603.10.00	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E	15	15	15	15	15	
9603.2	– Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:								
9603.21.00	– – Toothbrushes, including dental-plate brushes	15	E	15	15	15	15	15	
9603.29.00	– – Other	15	E	15	15	15	15	15	
9603.30.00	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics	15	E	5	5	5	5	5	
9603.40.00	– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	E	15	15	15	15	15	
9603.50	– Other brushes constituting parts of machines, appliances or vehicles:								
9603.50.10	– – Brushes constituting parts of machines or appliances	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9603.50.90	– – Other	5	E	5	5	5	5	5	
9603.90	– Other:								
9603.90.10	– – Brushes for eraser pencils	0	A	0	0	0	0	0	
9603.90.20	– – Brushes of man-made materials bound together in a head	15	G	15	15	15	15	15	
9603.90.90	– – Other	15	E	15	15	15	15	15	
9604.00.00	HAND SIEVES AND HAND RIDDLES	0	A	0	0	0	0	0	
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	E	15	15	15	15	15	
96.06	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON MOULDS AND OTHER PARTS OF BUTTONS OR PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON BLANKS								
9606.10.00	– Press-fasteners and parts thereof	0	A	0	0	0	0	0	
9606.2	– Buttons:								
9606.21.00	– – Of plastic, not covered with textile material	5	E	5	5	5	5	5	
9606.22.00	– – Of base metal, not covered with textile material	5	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9606.29.00	– – Other	5	E	5	5	5	5	5	
9606.30.00	– Button moulds and other parts of buttons; button blanks	0	A	0	0	0	0	0	
96.07	SLIDE FASTENERS AND PARTS THEREOF								
9607.1	– Slide fasteners:								
9607.11.00	– – With teeth of base metal	10	E	10	10	10	10	10	
9607.19.00	– – Other	15	E	15	15	15	15	15	
9607.20.00	– Parts	0	A	0	0	0	0	0	
96.08	BALLPOINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09								
9608.10.00	– Ballpoint pens	15	E	15	15	15	15	15	
9608.20.00	– Felt-tipped and other porous-tipped pens and markers	15	E	15	15	15	15	15	
9608.3	– Fountain pens, stylograph pens and other pens:								
9608.31.00	– – Indian ink drawing pens	10	C	10	10	10	10	10	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9608.39.00	– – Other	10	E	10	10	10	10	10	
9608.40.00	– Propelling or sliding pencils	0	A	0	0	0	0	0	
9608.50.00	– Sets of articles from two or more of the foregoing subheadings	10	E	10	10	10	10	10	
9608.60.00	– Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	E	5	5	5	5	5	
9608.9	– Other:								
9608.91.00	– – Pen nibs and nib points	5	E	5	5	5	5	5	
9608.99	– – Other:								
9608.99.10	– – – Ballpoints for ballpoint pens	0	A	0	0	0	0	0	
9608.99.20	– – – Bodies for ballpoint pens	0	A	0	0	0	0	0	
9608.99.30	– – – Tips for felt-tipped and other porous-tipped pens or markers	0	A	0	0	0	0	0	
9608.99.90	– – – Other	0	A	0	0	0	0	0	
96.09	PENCILS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS								
9609.10	– Pencils:								
9609.10.10	– – With wooden sheaths	10	E	10	10	10	10	0	
9609.10.90	– – Other	10	E	10	10	10	10	0	
9609.20.00	– Leads for pencils or propelling or sliding pencils	0	A	0	0	0	0	0	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9609.90	– Other:								
9609.90.10	– – Writing or drawing chalk	10	E	10	10	10	10	0	
9609.90.90	– – Other	10	E	10	10	10	5	0	
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	E	15	15	15	15	0	
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	E	15	15	15	15	15	
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES								
9612.10	– Ribbons:								
9612.10.10	– – For printers for automatic data processing machines and similar printers	5	E	5	5	5	5	5	
9612.10.90	– – Other	15	E	15	15	15	15	15	
9612.20.00	– Ink-pads	15	E	5	5	5	5	5	

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS								
9613.10.00	– Pocket lighters, gas fuelled, non-refillable	15	C	15	15	15	15	15	
9613.20.00	– Pocket lighters, gas fuelled, refillable	15	E	15	15	15	15	15	
9613.80	– Other lighters:								
9613.80.10	– – Industrial, laboratory and similar lighters	0	A	0	0	0	0	0	
9613.80.20	– – Table lighters	15	E	15	15	15	15	15	
9613.80.90	– – Other	0	A	0	0	0	0	0	
9613.90.00	– Parts	0	A	0	0	0	0	0	
96.14	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF								
9614.00.20	– Pipes and pipe bowls	15	C	15	15	15	15	15	
9614.00.90	– Other	15	C	15	15	15	15	15	
96.15	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9615.1	– Combs, hair-slides and the like:								
9615.11.00	– – Of hard rubber or plastic	15	E	15	15	15	15	15	
9615.19.00	– – Other	15	E	15	15	15	15	15	
9615.90.00	– Other	15	E	15	15	15	15	15	
96.16	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS								
9616.10.00	– Scent sprays, and mounts and heads therefor	15	E	15	15	15	15	15	
9616.20.00	– Powder-puffs and pads for the application of cosmetics or toilet preparations	15	E	15	15	15	15	15	
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	10	E	10	10	10	10	10	
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	E	15	15	15	15	15	
97.01	PAINTINGS AND DRAWINGS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES								
9701.10	– Paintings and drawings:								

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SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9701.10.10	– – Unframed	5	E	5	5	5	5	5	
9701.10.20	– – Framed	10	E	10	10	10	10	10	
9701.90	– Other:								
9701.90.10	– – Unframed	15	E	5	5	5	5	5	
9701.90.20	– – Framed	10	E	10	10	10	10	10	
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	E	10	10	10	10	10	
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	E	10	10	10	10	10	
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	E	5	5	5	5	5	
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	5	E	5	5	5	5	5	
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	E	10	10	10	10	10	

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Schedule of Panama

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
01	Live animals				
01.01	HORSES, ASSES, MULES AND HINNIES, LIVE.				
0101.10	Pure-bred breeding animals:				
0101.10.10	Horses	0	A	FREE	
0101.10.90	Other	10	A	15 %	
0101.90	Other:				
0101.90.11	Males at least 24 months old	10	A	FREE	
0101.90.12	Females at least 24 months old	10	A	FREE	
0101.90.13	Males less than 24 months old	10	A	FREE	
0101.90.14	Females less than 24 months old	10	A	FREE	
0101.90.20	Other horses	10	A	FREE	
0101.90.90	Other	10	A	15 %	
01.02	LIVE BOVINE ANIMALS.				
0102.10	Pure-bred breeding animals:				
0102.10.10	Buffalo	0	A	0,60 %	
0102.10.90	Other	0	A	FREE	
0102.90	Other:				
0102.90.11	For bullfighting	10	A	15 %	
0102.90.19	Other	10	A	15 %	
0102.90.20	Domesticated, other than pure-bred	10	A	15 %	
0102.90.90	Other	10	A	15 %	
01.03	LIVE SWINE.				
0103.10.00	Pure-bred breeding animals	0	A	0,60 %	
0103.91	Weighing less than 50 kg:				
0103.91.10	Domesticated	10	A	15 %	
0103.91.90	Other	10	A	15 %	
0103.92	Weighing 50 kg or more:				
0103.92.10	Domesticated	10	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0103.92.90	Other	10	A	15 %	
01.04	LIVE SHEEP AND GOATS.				
0104.10	Sheep:				
0104.10.10	Pure-bred	0	A	FREE	
0104.10.90	Other	10	A	15 %	
0104.20	Goats:				
0104.20.10	Pure-bred	0	A	FREE	
0104.20.90	Other	10	A	15 %	
01.05	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES *GALLUS DOMESTICUS*, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS.				
	Weighing not more than 185 g:				
0105.11	Fowls of the species *Gallus domesticus*				
0105.11.10	Breeding stock of layers or broiler fowl	0	A	FREE	
0105.11.90	Other	0	A	FREE	
0105.12.00	Turkeys	0	A	FREE	
0105.19.00	Other	10	A	FREE	
0105.94	Fowls of the species *Gallus domesticus*:				
0105.94.10	Pure-bred for fighting	10	A	15 %	
0105.94.90	Other	10	A	15 %	
0105.99.00	Other	10	A	15 %	
01.06	OTHER LIVE ANIMALS.				
0106.11.00	Primates	10	A	15 %	
0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia).	10	A	15 %	
0106.19.00	Other	10	A	15 %	
0106.20	Reptiles (including snakes and turtles)				
0106.20.10	Turtles	10	A	15 %	
0106.20.90	Other	10	A	15 %	
0106.31.00	Birds of prey	10	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10	A	15 %	
0106.39	Other:				
0106.39.10	Pigeons	10	A	15 %	
0106.39.90	Other	10	A	15 %	
0106.90	Other:				
0106.90.10	Bees	0	A	FREE	
0106.90.20	Species used mainly for human consumption	10	A	15 %	
0106.90.90	Other	10	A	15 %	
02	Meat and edible offal				
02.01	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.				
0201.10.00	Carcasses and half-carcasses	—	F	15 %	
0201.20.00	Other cuts with bone in	—	F	30 %	
0201.30.00	Boneless	—	F	30 %	
02.02	MEAT OF BOVINE ANIMALS, FROZEN.				
0202.10.00	Carcasses and half-carcasses	—	F	15 %	
0202.20.00	Other cuts with bone in	—	F	30 %	
0202.30.00	Boneless	—	F	25 %	
02.03	MEAT OF SWINE, FRESH, CHILLED OR FROZEN.				
0203.11	Carcasses and half-carcasses:				
0203.11.10	Carcasses	—	F	60 %	
0203.11.20	Half-carcasses	—	F	60 %	
0203.12	Leg hams, shoulders and cuts thereof, with bone in:				
0203.12.10	Leg hams and cuts thereof	—	F	70 %	
0203.12.90	Other	—	F	70 %	
0203.19	Other:				
0203.19.10	Spare ribs, boneless or with bone in	—	F	70 %	
0203.19.20	Hams, shoulders and cuts thereof, boneless	—	F	70 %	
0203.19.90	Other	—	F	70 %	
0203.21	Carcasses and half-carcasses:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0203.21.10	Carcasses	—	F	70 %	
0203.21.20	Half-carcasses	—	F	70 %	
0203.22	Leg hams, shoulders and cuts thereof, with bone in:				
0203.22.10	Leg hams and cuts thereof	—	F	70 %	
0203.22.90	Other	—	F	70 %	
0203.29	Other:				
0203.29.10	Spare ribs, boneless or with bone in	—	F	70 %	
0203.29.20	Hams, shoulders and cuts thereof, boneless	—	F	70 %	
0203.29.90	Other	—	F	70 %	
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 %	
0204.21.00	Carcasses and half-carcasses	15	E	15 %	
0204.22.00	Other cuts with bone in:	15	E	15 %	
0204.23.00	Boneless	15	E	15 %	
0204.30.00	Carcasses and half-carcasses of lamb, frozen	15	E	15 %	
0204.41.00	Carcasses and half-carcasses	15	E	15 %	
0204.42.00	Other cuts with bone in	15	E	15 %	
0204.43.00	Boneless	15	E	15 %	
0204.50.00	Meat of goats	15	E	15 %	
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	E	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	15 %	
0206.21.00	Tongues	—	F	10 %	
0206.22.00	Livers	—	F	10 %	
0206.29.00	Other	—	F	15 %	
0206.30.00	Of swine, fresh or chilled	—	F	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0206.41.00	Livers	—	F	10 %	
0206.49.00	Other	—	F	10 %	
0206.80.00	Other, fresh or chilled	40	E	15 %	
0206.90.00	Other, frozen	40	E	15 %	
02.07	MEAT AND EDIBLE OFFAL OF POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN.				
0207.11.00	Not cut in pieces, fresh or chilled	—	F	15 %	
0207.12.00	Not cut in pieces, frozen	—	F	15 %	
0207.13	Cuts and offal, fresh or chilled:				
0207.13.11	Breasts	—	F	15 %	
0207.13.19	Other	—	F	260 %	
0207.13.21	Livers	—	F	15 %	
0207.13.29	Other	—	F	15 %	
0207.14	Cuts and offal, frozen:				
0207.14.11	Breasts with bone in	—	F	15 %	
0207.14.12	Boneless	—	F	15 %	
0207.14.19	Other	—	F	260 %	
0207.14.21	Livers	—	F	15 %	
0207.14.29	Other	—	F	15 %	
0207.24.00	Not cut in pieces, fresh or chilled	—	F	15 %	
0207.25.00	Not cut in pieces, frozen	—	F	15 %	
0207.26	Cuts and offal, fresh or chilled:				
0207.26.11	Breasts	—	F	15 %	
0207.26.19	Other cuts	—	F	15 %	
0207.26.21	Livers	—	F	15 %	
0207.26.29	Other	—	F	15 %	
0207.27	Cuts and offal, frozen:				
0207.27.11	Breasts with bone in	—	F	15 %	
0207.27.12	Boneless	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0207.27.19	Other cuts	—	F	15 %	
0207.27.21	Livers	—	F	15 %	
0207.27.29	Other	—	F	15 %	
0207.32	Not cut in pieces, fresh or chilled:				
0207.32.10	Of duck	—	F	15 %	
0207.32.90	Other	—	F	15 %	
0207.33	Not cut in pieces, frozen:				
0207.33.10	Of duck	—	F	15 %	
0207.33.90	Other	—	F	15 %	
0207.34.00	Fatty livers, fresh or chilled	—	F	15 %	
0207.35	Other, fresh or chilled				
0207.35.11	Cuts, other than of offal	—	F	15 %	
0207.35.19	Other (offal)	—	F	15 %	
0207.35.21	Cuts, other than of offal	—	F	15 %	
0207.35.29	Other (offal)	—	F	15 %	
0207.36	Other, frozen:				
0207.36.11	Cuts	—	F	15 %	
0207.36.19	Other (offal)	—	F	15 %	
0207.36.21	Cuts, other than of offal	—	F	15 %	
0207.36.29	Other (offal)	—	F	15 %	
02.08	OTHER MEAT AND EDIBLE OFFAL, FRESH, CHILLED OR FROZEN.				
0208.10	Of rabbits or hares:				
0208.10.10	Meat	15	E	15 %	
0208.10.90	Offal	15	E	15 %	
0208.30.00	Of primates	15	A	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 %	
0208.50.00	Of reptiles (including snakes and turtles)	15	A	15 %	
0208.90.00	Other	15	A	15 %	
0208.90.00A	Only frogs' legs	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
02.09	BACK FAT, FREE OF LEAN MEAT, OTHER PIG FAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0209.00.11	Back fat	—	F	15 %	
0209.00.12	Other pig fat	—	F	15 %	
0209.00.19	Other	—	F	15 %	
0209.00.21	Back fat and other pig fat	—	F	15 %	
0209.00.29	Other	—	F	15 %	
02.10	MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.				
0210.11	Hams, shoulders and cuts thereof, with bone in:				
0210.11.11	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.19	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.11.90	Other	45	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.12.00	Bellies (streaky) and cuts thereof	45	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19	Other:				
0210.19.10	Pork ribs	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.21	Salt-cured ham, naturally dried for a minimum of 10 months (Serrano-type)	70	Q	15 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.29	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I
0210.19.90	Other	70	Q	70 %	See paragraph 3 of Appendix 1 to Annex I

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0210.20.00	Meat of bovine animals	—	F	15 %	
0210.91	Of primates:				
0210.91.10	Meat	10	A	15 %	
0210.91.20	Offal	10	A	10 %	
0210.91.90	Other	10	A	10 %	
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia):				
0210.92.10	Meat	10	A	15 %	
0210.92.20	Offal	10	A	10 %	
0210.92.90	Other	10	A	10 %	
0210.93	Of reptiles (including snakes and turtles)				
0210.93.10	Meat	10	A	15 %	
0210.93.20	Offal	10	A	10 %	
0210.93.90	Other	10	A	10 %	
0210.99	Other:				
0210.99.10	Meat	15	E	15 %	
0210.99.21	Goose liver, salted, in brine, dried or smoked	15	E	15 %	
0210.99.29	Other	15	E	10 %	
0210.99.90	Other	15	E	10 %	
0210.99.90A	Only flours and meals of meat or meat offal	10	E	10 %	
03	Fish and crustaceans, molluscs and other aquatic invertebrates				
03.01	LIVE FISH.				
0301.10.00	Ornamental fish	15	E	10 %	
0301.91.00	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	E	15 %	
0301.91.00A	Only fry for restocking	0	A	15 %	
0301.92.00	Eels (*Anguilla* spp.)	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0301.92.00A	Only fry for restocking	0	A	10 %	
0301.93.00	Carp	10	E	10 %	
0301.93.00A	Only fry for restocking	5	E	10 %	
0301.94.00	Bluefin tunas (*Thunnus thynnus*)	0	A	15 %	
0301.95.00	Southern bluefin tunas (*Thunnus maccoyii*)	0	A	15 %	
0301.99.00	Other	10	E	15 %	
0301.99.00A	Only fry for restocking	0	A	15 %	
0301.99.00B	Only tuna (of the genus *Thunnus*, excluding *Thunnus thynnus* and *Thunnus maccoyii*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), sardines (*Sardina pilchardus, Sardinops* spp.) and mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus)*	0	A	15 %	
03.02	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0302.11.00	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	E	15 %	
0302.12.00	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	E	5 %	
0302.19.00	Other	10	E	15 %	
0302.21.00	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	E	15 %	
0302.22.00	Plaice (*Pleuronectes platessa*)	10	E	15 %	
0302.23.00	Sole (*Solea* spp.)	10	G	15 %	
0302.29.00	Other	10	E	15 %	
0302.31.00	Albacore or longfinned tunas (*Thunnus alalunga*)	0	A	15 %	
0302.32.00	Yellowfin tunas (*Thunnus albacares*)	0	A	15 %	
0302.33.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0302.34.00	Bigeye tunas (*Thunnus obesus*)	0	A	15 %	
0302.35.00	Bluefin tunas (*Thunnus thynnus*)	0	A	15 %	
0302.36.00	Southern bluefin tunas (*Thunnus maccoyii*)	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0302.39.00	Other	0	A	15 %	
0302.40.00	Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes	10	E	15 %	
0302.50.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	10	E	15 %	
0302.61.00	Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)	0	A	15 %	
0302.62.00	Haddock (*Melanogrammus aeglefinus*)	10	E	15 %	
0302.63.00	Coalfish (*Pollachius virens*)	10	E	15 %	
0302.64.00	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	10	E	15 %	
0302.65.00	Dogfish and other sharks	10	E	15 %	
0302.66.00	Eels (*Anguilla* spp.)	10	E	15 %	
0302.67.00	Swordfish (*Xiphias gladius*)	15	E	15 %	
0302.68.00	Toothfish (*Dissostichus* spp.)	15	E	15 %	
0302.69.00	Other	15	E	15 %	
0302.70.00	Livers and roes	15	E	15 %	
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.				
0303.11.00	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	10	E	5 %	
0303.19.00	Other	10	E	5 %	
0303.21.00	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	E	15 %	
0303.22.00	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho Hucho*)	10	E	5 %	
0303.29.00	Other	10	E	15 %	
0303.31.00	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	E	15 %	
0303.32.00	Plaice (*Pleuronectes platessa*)	10	E	15 %	
0303.33.00	Sole (*Solea* spp.)	10	E	15 %	
0303.39.00	Other	10	E	15 %	
0303.41.00	Albacore or longfinned tunas (*Thunnus alalunga*)	0	A	15 %	
0303.42.00	Yellowfin tunas (*Thunnus albacares*)	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0303.43.00	Skipjack or stripe-bellied bonito	0	A	15 %	
0303.44.00	Bigeye tunas (*Thunnus obesus*)	0	A	15 %	
0303.45.00	Bluefin tunas (*Thunnus thynnus*)	0	A	15 %	
0303.46.00	Southern bluefin tunas (*Thunnus maccoyii*)	0	A	15 %	
0303.49.00	Other	0	A	15 %	
0303.51.00	Herrings (*Clupea harengus, Clupea pallasii*)	10	E	10 %	
0303.52.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	E	15 %	
0303.61.00	Swordfish (*Xiphias gladius*)	10	E	15 %	
0303.62.00	Toothfish (*Dissostichus* spp.)	10	E	15 %	
0303.71.00	Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)	0	A	15 %	
0303.72.00	Haddock (*Melanogrammus aeglefinus*)	10	E	15 %	
0303.73.00	Coalfish (*Pollachius virens*)	10	E	15 %	
0303.74.00	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	0	A	10 %	
0303.75.00	Dogfish and other sharks	10	E	15 %	
0303.76.00	Eels (*Anguilla* spp.)	10	E	15 %	
0303.77.00	Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	15	E	15 %	
0303.78.00	Hake (*Merluccius* spp., *Urophycis* spp.):	10	E	8 %	
0303.79.00	Other	10	E	15 %	
0303.80.00	Livers and roes	15	E	15 %	
03.04	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.				
0304.11.00	Swordfish (*Xiphias gladius*)	15	G	15 %	
0304.12.00	Toothfish (*Dissostichus* spp.)	15	E	15 %	
0304.19.00	Other	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0304.21.00	Swordfish (*Xiphias gladius*)	15	G	15 %	
0304.22.00	Toothfish (*Dissostichus* spp.)	15	E	15 %	
0304.29.00	Other	15	G	15 %	
0304.29.00A	Only dolphin fish (*Coryphaena hippurus*)	15	E	15 %	
0304.91.00	Swordfish (*Xiphias gladius*)	15	G	15 %	
0304.92.00	Toothfish (*Dissostichus* spp.)	15	E	15 %	
0304.99.00	Other	15	G	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	15 %	
0305.20.00	Livers and roes, dried, smoked, salted or in brine	10	E	15 %	
0305.30.10	Cod	15	E	10 %	
0305.30.90	Other	15	E	10 %	
0305.41.00	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	15	E	5 %	
0305.42.00	Herrings (*Clupea harengus, Clupea pallasii*)	15	E	15 %	
0305.49	Other:				
0305.49.10	Cod	15	E	10 %	
0305.49.90	Other	15	E	10 %	
0305.51.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15	E	5 %	
0305.59.00	Other	15	E	5 %	
0305.61.00	Herrings (*Clupea harengus, Clupea pallasii*)	15	E	10 %	
0305.62.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15	E	5 %	
0305.63.00	Anchovies (*Engraulis* spp.)	15	E	15 %	
0305.69.00	Other	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
0306.11.00	Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	10	E	15 %	
0306.12.00	Lobsters (*Homarus* spp.)	10	E	5 %	
0306.13.00	Shrimps and prawns	10	E	15 %	
0306.14.00	Crabs	10	E	15 %	
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
0306.21	Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)				
0306.21.10	Live, fresh or chilled	10	E	15 %	
0306.21.20	Dried, salted or in brine	10	E	15 %	
0306.21.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.22	Lobsters (*Homarus* spp.)				
0306.22.10	Live, fresh or chilled	10	E	5 %	
0306.22.20	Dried, salted or in brine	10	E	15 %	
0306.22.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23	Shrimps and prawns:				
0306.23.11	Live, fresh or chilled	10	E	15 %	
0306.23.11A	Only fry for restocking	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0306.23.12	Dried, salted or in brine	10	E	15 %	
0306.23.13	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.23.91	Live, fresh or chilled	—	A	FREE	
0306.23.92	Dried, salted or in brine	10	E	15 %	
0306.23.93	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.24	Crabs				
0306.24.10	Live, fresh or chilled, uncooked and in shell	10	E	15 %	
0306.24.20	Dried, salted or in brine	10	E	15 %	
0306.24.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
0306.29.10	Live, fresh or chilled	10	E	15 %	
0306.29.20	Dried, salted or in brine	10	E	15 %	
0306.29.30	Cooked by boiling in water or by steaming, in shell	10	E	15 %	
0306.29.40	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
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.				
0307.10	Oysters:				
0307.10.10	Live, fresh or chilled	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0307.10.20	Frozen	10	E	15 %	
0307.10.90	Other	10	E	15 %	
0307.21.00	Live, fresh or chilled	10	E	15 %	
0307.29	Other:				
0307.29.10	Frozen	10	E	15 %	
0307.29.90	Other	10	E	15 %	
0307.31.00	Live, fresh or chilled	10	E	15 %	
0307.39	Other:				
0307.39.10	Frozen	10	E	15 %	
0307.39.90	Other	10	E	15 %	
0307.41.00	Live, fresh or chilled	10	E	15 %	
0307.49	Other:				
0307.49.10	Frozen	10	E	15 %	
307.49.10A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
307.49.90	Other	10	E	15 %	
0307.49.90A	Only frozen squid in containers holding more than 3 kg	0	A	15 %	
0307.51.00	Live, fresh or chilled	10	E	15 %	
0307.59	Other:				
0307.59.10	Frozen	10	E	15 %	
0307.59.90	Other	10	E	15 %	
0307.60	Snails, other than sea snails:				
0307.60.10	Live, fresh, chilled or frozen	10	E	15 %	
0307.60.90	Other	10	E	15 %	
0307.91	Live, fresh or chilled:				
0307.91.10	Molluscs	10	E	15 %	
0307.91.21	Live	10	E	15 %	
0307.91.29	Other	10	E	15 %	
0307.91.31	Live	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0307.91.39	Other	10	E	15 %	
0307.91.90	Other	10	E	15 %	
0307.99	Other:				
0307.99.11	Frozen	10	E	15 %	
0307.99.19	Other	10	E	15 %	
0307.99.20	Other aquatic invertebrates (other than crustaceans or molluscs)	10	E	15 %	
0307.99.30	Flours, meals and pellets of crustaceans, fit for human consumption	10	E	15 %	
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included				
04.01	MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0401.10.00	Of a fat content, by weight, not exceeding 1 %	—	F	60 %	
0401.20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %				
0401.20.10	Long-life liquid milk in aseptic containers, not requiring refrigeration	—	F	60 %	
0401.20.20	Long-life delactosed liquid milk in aseptic containers, not requiring refrigeration	—	F	60 %	
0401.20.90	Other	—	F	60 %	
0401.30	Of a fat content, by weight, exceeding 6 %:				
0401.30.10	Milk	—	F	20 %	
0401.30.21	For whipping	—	F	30 %	
0401.30.29	Other	—	F	30 %	
04.02	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.				
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:				
0402.10.10	Of goats	—	Q	4 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.91	In containers holding not more than 1 kg (for household use only), other than goods of heading 0402.10.92	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0402.10.92	For infant use, put up in packings for retail sale, composed of full cream milk, skimmed milk, lactose, lecithin, vitamins and mineral salts	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.10.99	Other	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.21	Not containing added sugar or other sweetening matter:				
0402.21.10	Of goats	—	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.21.99	Other	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29	Other:				
0402.29.10	Of goats	—	Q	5 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.91	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.29.99	Other	—	Q	50 %	See paragraph 4 to Appendix 1 of Annex I
0402.91	Not containing added sugar or other sweetening matter:				
0402.91.11	Evaporated	155	C	10 %	
0402.91.19	Other	—	F	5 %	
0402.91.91	Evaporated, of a fat content not exceeding 1,5 % by weight	155	C	155 %	
0402.91.92	Evaporated, of a fat content exceeding 1,5 % by weight	155	C	155 %	
0402.91.99	Other	—	F	155 %	
0402.99	Other:				
0402.99.11	Evaporated	—	F	10 %	
0402.99.19	Other	—	F	5 %	
0402.99.91	Evaporated, of a fat content not exceeding 1,5 % by weight	—	F	155 %	
0402.99.92	Evaporated, of a fat content exceeding 1,5 % by weight	—	F	155 %	
0402.99.93	Condensed milk	—	F	155 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0402.99.99	Other	—	F	155 %	
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, NUTS, OR COCOA.				
0403.10.10	Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa	—	F	15 %	
0403.10.21	Of a fat content, by weight, not exceeding 1,5 % (skimmed)	—	F	15 %	
0403.10.22	Of a fat content, by weight, exceeding 1,5 %	—	F	30 %	
0403.10.31	Less than 50 % by weight	—	F	15 %	
0403.10.32	50 % or more by weight	—	F	10 %	
0403.10.91	Liquid yogurt, whether or not containing cocoa	—	F	15 %	
0403.10.99	Other	—	F	15 %	
0403.90	Other:				
0403.90.11	Cream	—	F	30 %	
0403.90.12	Buttermilk	—	F	20 %	
0403.90.13	Curd	—	F	30 %	
0403.90.19	Other	—	F	30 %	
0403.90.21	In powder, granules or other solid forms, in containers holding not more than 1 kg (for household use only), of a fat content, by weight, not exceeding 1,5 %	—	F	30 %	
0403.90.22	In powder, granules or other solid forms, in containers holding more than 1 kg, of a fat content, by weight, not exceeding 1,5 %	—	F	50 %	
0403.90.23	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %	—	F	50 %	
0403.90.24	Buttermilk	—	F	30 %	
0403.90.29	Other	—	F	30 %	
0403.90.31	In powder, granules or other solid forms	—	F	5 %	
0403.90.39	Other	—	F	30 %	
0403.90.41	Less than 50 % by weight	—	F	22,50 %	
0403.90.42	50 % or more by weight	—	F	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0403.90.90	Other	—	F	120 %	
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	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:				
0404.10.11	In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter	0	A	5 %	
0404.10.19	Other	0	A	30 %	
0404.10.91	Not concentrated or containing added sugar or other sweetening matter	0	A	30 %	
0404.10.99	Other	0	A	30 %	
0404.90	Other:				
0404.90.11	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.19	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.21	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.29	Other	10	Q	30 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.91	Products consisting of natural milk constituents, manufactured specially for rearing animals	10	Q	5 %	See paragraph 5 of Appendix 1 to Annex I
0404.90.99	Other	10	Q	120 %	See paragraph 5 of Appendix 1 to Annex I
04.05	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.				
0405.10.00	Butter	—	F	15 %	
0405.20	Dairy spreads:				
0405.20.10	Of a milkfat content by weight of 75 % or more	—	F	15 %	
0405.20.90	Other	—	F	10 %	
0405.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0405.90.10	Butter oil	—	F	FREE	
0405.90.90	Other	—	F	15 %	
04.06	CHEESE AND CURD.				
0406.10	Fresh (unripened or uncured) cheese, including whey cheese and curd:				
0406.10.10	Mozzarella	—	F	30 %	
0406.10.90	Other	—	F	30 %	
0406.20	Grated or powdered cheese, of all kinds:				
0406.20.10	For industrial use	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.10A	Only Cheddar type, dried	0	A	30 %	
0406.20.90	Other	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.20.90A	Only Cheddar type, dried	0	A	30 %	
0406.30.00	Processed cheese, not grated or powdered	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.40.00	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	15	E	15 %	
0406.90	Other cheese:				
0406.90.11	For industrial use, whole, in containers holding 20 kg or more	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.19	Other	—	Q	30 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.20	Muenster	—	Q	15 %	See paragraph 6 of Appendix 1 to Annex I
0406.90.90	Other	—	Q	20 %	See paragraph 6 of Appendix 1 to Annex I
04.07	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.				
0407.00.10	For hatching	0	A	5 %	
0407.00.20	For human consumption	—	F	15 %	
0407.00.20A	Only ostrich eggs	10	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0407.00.90	Other	—	F	15 %	
0407.00.90A	Only ostrich eggs	10	C	15 %	
0408.11.00	Dried	—	F	15 %	
0408.19.00	Other	—	F	15 %	
0408.91.00	Dried	—	F	15 %	
0408.99.00	Other	—	F	15 %	
0409.00.00	NATURAL HONEY.	—	F	15 %	
0410.00.11	In shell	15	E	15 %	
0410.00.19	Other	15	E	15 %	
0410.00.90	Other	15	E	15 %	
05	Other products of animal origin, not elsewhere specified or included				
0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED; WASTE OF HUMAN HAIR.	5	A	15 %	
05.02	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH-MAKING HAIR; WASTE OF SUCH BRISTLES AND HAIR.				
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	0	A	15 %	
0502.90.00	Other	5	A	15 %	
05.04	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.				
0504.00.10	Sausage casings	15	E	FREE	
0504.00.20	Stomachs and bladders, edible	15	E	15 %	
0504.00.90	Other	15	E	15 %	
05.05	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT CUT TO SHAPE), UNWORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0505.10.00	Feathers of a kind used for stuffing; down	15	E	15 %	
0505.90	Other:				
0505.90.10	Skins and other parts of birds, with their feathers and down	15	C	15 %	
0505.90.20	Ornamental feathers	15	C	15 %	
0505.90.90	Other	15	C	15 %	
05.06	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.				
0506.10	Ossein and bones treated with acid				
0506.10.10	Whalebone	5	A	10 %	
0506.10.90	Other	5	A	15 %	
0506.90	Other:				
0506.90.10	Whalebone	15	C	10 %	
0506.90.90	Other	15	C	15 %	
05.07	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, 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	10 %	
0507.90.10	Horns	5	A	15 %	
0507.90.20	Whalebone hair	5	A	10 %	
0507.90.30	Horn-cores	5	A	15 %	
0507.90.40	Tortoiseshell	5	A	15 %	
0507.90.90	Other	5	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
05.08	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS, OR ECHINODERMS AND CUTTLEBONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.				
0508.00.10	Coral	5	A	10 %	
0508.00.20	Mother-of-pearl	5	A	15 %	
0508.00.30	Cuttlefish bones	5	A	10 %	
0508.00.90	Other	5	A	15 %	
05.10	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 PREPARED.				
0510.00.10	Ambergris, castoreum, civet and musk; cantharides	0	A	10 %	
0510.00.20	Testicles	0	A	15 %	
0510.00.90	Other	0	A	15 %	
05.11	PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION.				
0511.10.00	Bovine semen	0	A	FREE	
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:				
0511.91.10	Fish scales and waste thereof	5	A	15 %	
0511.91.90	Other	—	A	15 %	
0511.99	Other:				
0511.99.10	Cochineal, raw or simply prepared	5	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0511.99.20	Eggs and roes	5	A	FREE	
0511.99.30	Animal embryos and semen	5	A	FREE	
0511.99.40	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5	A	10 %	
0511.99.50	Natural sponges of animal origin	5	A	15 %	
0511.99.90	Other	—	A	FREE	
06	Live trees and other plants				
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	FREE	
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A	FREE	
06.02	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.				
0602.10.00	Unrooted cuttings and slips	0	A	FREE	
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	—	A	FREE	
0602.30.00	Rhododendrons and azaleas, grafted or not	0	A	FREE	
0602.40.00	Roses, grafted or not	0	A	FREE	
602.90	Other:				
0602.90.10	Mushroom spawn	0	A	FREE	
0602.90.90	Other	—	A	FREE	
06.03	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.				
0603.11.00	Roses	15	A	15 %	
0603.12.00	Carnations	15	A	15 %	
0603.13.00	Orchids	15	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0603.14.00	Chrysanthemums	15	A	15 %	
0603.19.00	Other	15	E	15 %	
0603.19.00A	Only ginger lilies, bird-of-paradise flowers, calla lilies, lilies, sysofilia, gerberas, statice, astromerias, agapanthus, gladioli, anthurium and heliconias	15	A	15 %	
0603.90.00	Other	15	A	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 %	
0604.91	Fresh:				
0604.91.10	Christmas trees	15	A	5 %	
0604.91.90	Other	15	A	15 %	
0604.91.90A	Only arrangements	15	E	15 %	
0604.99.00	Other	15	E	15 %	
07	Edible vegetables and certain roots and tubers				
07.01	POTATOES, FRESH OR CHILLED.				
0701.10.00	For sowing	0	A	FREE	
0701.90.00	Other	—	F	81 %	
0702.00.00	TOMATOES, FRESH OR CHILLED	—	F	15 %	
07.03	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES (WILD OR OTHERWISE), FRESH OR CHILLED.				
0703.10.00	Onions and shallots	—	F	72 %	
0703.20.00	Garlic	15	E	10 %	
0703.90.00	Leeks and other alliaceous vegetables	15	E	15 %	
07.04	CABBAGE, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE *BRASSICAS*, FRESH OR CHILLED.				
0704.10	Cauliflowers and headed broccoli:				
0704.10.10	Cauliflowers	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0704.10.20	Headed broccoli	15	E	15 %	
0704.20.00	Brussels sprouts	15	E	15 %	
0704.90	Other:				
0704.90.10	Savoy cabbage	30	E	30 %	
0704.90.90	Other	30	E	15 %	
07.05	LETTUCE (*LACTUCA SATIVA*) AND CHICORY (*CICHORIUM* SPP.), FRESH OR CHILLED.				
0705.11.00	Cabbage lettuce (head lettuce)	15	A	15 %	
0705.19.00	Other	15	A	30 %	
0705.21.00	Witloof chicory (*Cichorium intybus* var. *foliosum*)	15	E	15 %	
0705.29.00	Other	15	A	15 %	
07.06	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.				
0706.10	Carrots and turnips:				
0706.10.10	Carrots	15	E	30 %	
0706.10.20	Turnips	15	E	15 %	
0706.90	Other:				
0706.90.91	Salad beetroot	15	E	15 %	
0706.90.99	Other	15	E	15 %	
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	15	E	15 %	
07.08	LEGUMINOUS VEGETABLES (WILD OR OTHERWISE), SHELLED OR UNSHELLED, FRESH OR CHILLED.				
0708.10.00	Peas (*Pisum sativum*)	15	E	15 %	
0708.20.00	Beans (*Vigna* spp., *Phaseolus* spp.)	15	E	15 %	
0708.90.00	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.09	OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED.				
0709.20.00	Asparagus	15	E	15 %	
0709.30.00	Aubergines	15	E	15 %	
0709.40.00	Celery, other than celeriac	15	E	30 %	
0709.51.00	Mushrooms of the genus *Agaricus*	15	E	15 %	
0709.59.00	Other	15	E	15 %	
0709.60.00	Fruits of the genus *Capsicum* or of the genus *Pimenta*	15	E	15 %	
0709.60.00A	Only sweet peppers	15	E1	15 %	
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0709.90	Other:				
0709.90.10	Olives and capers	15	E	10 %	
0709.90.20	Sweet corn (*Zea mays* var. *saccharata*)	15	E	15 %	
0709.90.90	Other	15	E	15 %	
07.10	VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN.				
0710.10.00	Potatoes	—	F	30 %	
0710.21.00	Peas (*Pisum sativum*)	15	E	15 %	
0710.22.00	Beans (*Vigna* spp., *Phaseolus* spp.):	15	E	15 %	
0710.29	Other:				
0710.29.10	Green broad beans	15	E	15 %	
0710.29.90	Other	15	E	15 %	
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15 %	
0710.40	Sweet corn:				
0710.40.10	Corn on the cob	15	E	15 %	
0710.40.20	In kernels	15	E	15 %	
0710.80	Other vegetables:				
0710.80.10	Olives	15	E	10 %	
0710.80.20	Capers	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0710.80.30	Onions	15	E	15 %	
0710.80.40	Fungi, mushrooms and truffles	15	E	15 %	
0710.80.50	Garlic	15	E	10 %	
0710.80.60	Tomatoes	15	E	15 %	
0710.80.91	Celery	15	E	15 %	
0710.80.92	Lettuces	15	E	15 %	
0710.80.93	Cabbage (Savoy cabbage or common cabbage)	15	E	15 %	
0710.80.94	Carrots	15	E	15 %	
0710.80.95	Beetroot	15	E	15 %	
0710.80.96	Headed broccoli.	15	E	15 %	
0710.80.97	Cauliflower	15	E	15 %	
0710.80.98	Brussels sprouts	15	E	15 %	
0710.80.99	Other	15	E	15 %	
0710.90.00	Mixtures of vegetables	15	E	15 %	
07.11	VEGETABLES, WILD OR OTHERWISE, 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.				
0711.20.00	Olives	0	A	10 %	
0711.40.00	Cucumbers and gherkins	15	E	FREE	
0711.51.00	Mushrooms of the genus *Agaricus*	0	A	15 %	
0711.59.00	Other	0	A	15 %	
0711.90	Other vegetables; mixtures of vegetables:				
0711.90.11	Onions	—	F	15 %	
0711.90.12	Tomatoes	15	D	15 %	
0711.90.13	Garlic	15	D	15 %	
0711.90.14	Celery	15	D	15 %	
0711.90.15	Capers	0	A	10 %	
0711.90.19	Other	15	D	FREE	
0711.90.90	Other	15	D	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
07.12	DRIED VEGETABLES, WILD OR OTHERWISE, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.				
0712.20.00	Onions	—	A	FREE	
0712.31.00	Mushrooms of the genus *Agaricus*	5	E	FREE	
0712.32.00	Wood ears (*Auricularia* spp.)	5	E	FREE	
0712.33.00	Jelly fungi (*Tremella* spp.)	5	E	FREE	
0712.39.00	Other	5	E	FREE	
0712.90	Other vegetables; mixtures of vegetables:				
0712.90.10	Tomatoes	15	E	15 %	
0712.90.20	Powdered garlic	15	E	10 %	
0712.90.30	Potatoes, whether or not cut or sliced but not further prepared	15	E	10 %	
0712.90.90	Other	15	E	FREE	
07.13	DRIED LEGUMINOUS VEGETABLES, WILD OR OTHERWISE, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.				
0713.10	Peas (*Pisum sativum*):				
0713.10.10	For sowing	0	A	FREE	
0713.10.90	Other	15	E	FREE	
0713.20	Chickpeas (garbanzos):				
0713.20.10	For sowing	10	E	FREE	
0713.20.90	Other	10	E	15 %	
0713.31	Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.)				
0713.31.10	For sowing	15	E	FREE	
0713.31.20	Pink or pinto beans	15	E	15 %	
0713.31.90	Other	15	E	15 %	
0713.32	Small red (Adzuki) Beans (*Phaseolus* or *Vigna angularis*)				
0713.32.10	For sowing	—	F	FREE	
0713.32.20	Pink or pinto beans	—	F	15 %	
0713.32.90	Other	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0713.33	Kidney beans, including white pea beans (*Phaseolus vulgaris*)				
0713.33.10	For sowing	—	A	FREE	
0713.33.20	Pink or pinto beans	—	F	15 %	
0713.33.30	Red beans	—	F	15 %	
0713.33.90	Other	—	F	15 %	
0713.39	Other:				
0713.39.10	For sowing	—	A	FREE	
0713.39.90	Other	15	E	15 %	
0713.39.90A	Only runner beans (*Phaseolus coccinius*) and lima beans (*Phaseolus lunatus*)	—	F	15 %	
0713.40	Lentils:				
0713.40.10	For sowing	15	E	FREE	
0713.40.90	Other	15	E	15 %	
0713.50	Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *equina* and *Vicia faba* var. *minor*):				
0713.50.10	For sowing	15	E	FREE	
0713.50.20	Small broad beans	15	E	15 %	
0713.50.90	Other	15	E	5 %	
0713.90	Other:				
0713.90.10	For sowing	15	E	FREE	
0713.90.90	Other	15	E	15 %	
07.14	MANIOC (CASSAVA), ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES, 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	Manioc (cassava)	15	A	15 %	
0714.20.00	Sweet potatoes	15	A	15 %	
0714.90	Other:				
0714.90.10	Yams	15	A	15 %	
0714.90.90	Other	15	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08	Edible fruit and nuts; peel of citrus fruit or melons				
08.01	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.				
0801.11.00	Dried	10	E	15 %	
0801.19	Other:				
0801.19.10	Shredded	15	E	15 %	
0801.19.90	Other	15	E	15 %	
0801.21	In shell:				
0801.21.10	Fresh	15	E	15 %	
0801.21.20	Dried	15	E	10 %	
0801.22	Shelled:				
0801.22.10	Fresh	15	E	15 %	
0801.22.20	Dried	15	E	10 %	
0801.31	In shell:				
0801.31.10	Fresh	15	E	10 %	
0801.31.20	Dried	15	E	10 %	
0801.32	Shelled:				
0801.32.10	Fresh	15	E	10 %	
0801.32.20	Dried	15	E	10 %	
08.02	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.				
0802.11.00	In shell	0	A	10 %	
0802.12.00	Shelled	0	A	2 %	
0802.21.00	In shell	0	A	10 %	
0802.22.00	Shelled	0	A	10 %	
0802.31.00	In shell	15	E	5 %	
0802.32.00	Shelled	15	E	FREE	
0802.40	Chestnuts (*Castanea* spp.)				
0802.40.10	In shell	15	E	15 %	
0802.40.20	Shelled	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0802.50	Pistachios:				
0802.50.10	In shell	0	A	2 %	
0802.50.20	Shelled	0	A	2 %	
0802.60	Macadamia nuts				
0802.60.10	In shell	15	E	10 %	
0802.60.90	Shelled	15	E	10 %	
0802.90	Other:				
0802.90.10	In shell	15	E	10 %	
0802.90.20	Shelled	15	E	10 %	
08.03	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.				
0803.00.11	Fresh	15	E	15 %	
0803.00.12	Dried	15	E	10 %	
0803.00.21	Fresh	15	A	15 %	
0803.00.22	Dried	15	E	15 %	
08.04	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.				
0804.10	Dates:				
0804.10.10	Fresh	15	E	15 %	
0804.10.20	Dried	15	E	10 %	
0804.20	Figs:				
0804.20.10	Fresh	15	E	10 %	
0804.20.20	Dried	15	E	10 %	
0804.30	Pineapples:				
0804.30.10	Fresh	15	E	15 %	
0804.30.20	Dried	15	E	15 %	
0804.40	Avocados:				
0804.40.10	Fresh	15	E	15 %	
0804.40.20	Dried	15	E	15 %	
0804.50	Guavas, mangoes and mangosteens:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0804.50.10	Fresh	15	E	15 %	
0804.50.20	Dried	15	E	10 %	
08.05	CITRUS FRUIT, FRESH OR DRIED.				
0805.10	Oranges:				
0805.10.10	Fresh	15	E	15 %	
0805.10.20	Dried	15	E	15 %	
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:				
0805.20.10	Fresh	15	E	15 %	
0805.20.20	Dried	15	E	15 %	
0805.40.10	Fresh	15	E	15 %	
0805.40.20	Dried	15	E	10 %	
0805.50	Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)				
0805.50.10	Fresh	15	E	15 %	
0805.50.20	Dried	15	E	10 %	
0805.90	Other:				
0805.90.10	Fresh	15	E	15 %	
0805.90.20	Dried	15	E	15 %	
08.06	GRAPES, FRESH OR DRIED.				
0806.10.00	Fresh	15	A	FREE	
0806.20.00	Dried, including raisins	0	A	2 %	
08.07	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH.				
0807.11.00	Watermelons	15	E	15 %	
0807.19.00	Other	15	A	15 %	
0807.20.00	Papayas	15	E	15 %	
08.08	APPLES, PEARS AND QUINCES, FRESH.				
0808.10.00	Apples	25	A	2 %	
0808.20	Pears and quinces				
0808.20.10	Pears	15	C	5 %	
0808.20.20	Quinces	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
08.09	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.				
0809.10.00	Apricots	15	E	10 %	
0809.20.00	Cherries	15	E	1 %	
0809.30.00	Peaches, including nectarines	15	D	2 %	
0809.40.00	Plums and sloes	15	H	FREE	
08.10	OTHER FRUIT, FRESH.				
0810.10.00	Strawberries	15	E	15 %	
0810.20	Raspberries, blackberries, mulberries and loganberries:				
0810.20.10	Raspberries	15	E	15 %	
0810.20.90	Other	15	E	15 %	
0810.40.00	Cranberries, bilberries and other fruits of the genus *Vaccinium*	15	E	15 %	
0810.50.00	Kiwifruit	15	E	15 %	
0810.60.00	Durians	15	E	10 %	
0810.90	Other:				
0810.90.10	Tropical	15	E	15 %	
0810.90.21	Black-, white- or redcurrants and gooseberries	15	E	15 %	
0810.90.29	Other	15	E	10 %	
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 %	
0811.20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:				
0811.20.10	Containing added sugar or other sweetening matter	15	E	FREE	
0811.20.90	Other	15	E	15 %	
0811.90	Other:				
0811.90.11	Tropical	15	E	15 %	
0811.90.19	Other	15	E	10 %	
0811.90.21	Tropical	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0811.90.29	Other	15	E	10 %	
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.				
0812.10.00	Cherries	—	A	FREE	
0812.90	Other:				
0812.90.11	Strawberries	15	E	15 %	
0812.90.19	Other	15	E	10 %	
0812.90.20	Tropical	15	E	15 %	
08.13	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF DRIED FRUITS AND NUTS OF THIS CHAPTER.				
0813.10.00	Apricots	15	E	10 %	
0813.20.00	Plums	15	E	5 %	
0813.30.00	Apples	15	E	10 %	
0813.40.00	Other fruits	15	E	10 %	
0813.50	Mixtures of nuts or dried fruits of this Chapter				
0813.50.11	Of nuts	15	E	5 %	
0813.50.19	Other	15	E	5 %	
0813.50.21	In shell	15	E	5 %	
0813.50.29	Shelled	15	E	5 %	
0813.50.90	Other	15	E	5 %	
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
09	Coffee, tea, mate and spices				
09.01	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.				
0901.11.00	Not decaffeinated	30	A	30 %	
0901.12.00	Decaffeinated	30	A	30 %	
0901.21.00	Not decaffeinated	54	A	54 %	
0901.22.00	Decaffeinated	54	A	54 %	
0901.90	Other:				
0901.90.10	Coffee husks and skins	30	A	30 %	
0901.90.20	Coffee substitutes containing coffee	30	A	30 %	
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 %	
0902.20.00	Other green tea (not fermented)	15	E	FREE	
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E	15 %	
0902.40.00	Other black tea (fermented) and other partly fermented tea	15	E	15 %	
0903.00.00	MATÉ.	15	E	15 %	
09.04	PEPPER OF THE GENUS *PIPER*, DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS *CAPSICUM* OR OF THE GENUS *PIMENTA.*				
0904.11.00	Neither crushed nor ground	10	E	FREE	
0904.12.00	Crushed or ground	5	E	10 %	
0904.20.00	Fruits of the genus *Capsicum* or of the genus *Pimenta*, dried or crushed or ground	10	E	10 %	
0904.20.00A	Only crushed or ground	5	E	10 %	
0905.00.00	VANILLA	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
09.06	CINNAMON AND CINNAMON-TREE FLOWERS.				
0906.11.00	Cinnamon (*Cinnamomum zeylanicum Blume*)	10	E	FREE	
0906.19.00	Other	10	E	FREE	
0906.20.00	Crushed or ground	10	E	15 %	
09.07	CLOVES (WHOLE FRUIT, CLOVES AND STEMS).				
0907.00.10	Neither crushed nor ground	10	E	FREE	
0907.00.20	Crushed or ground	10	E	15 %	
09.08	NUTMEG, MACE AND CARDAMOMS.				
0908.10	Nutmeg:				
0908.10.10	Neither crushed nor ground	10	E	FREE	
0908.10.20	Crushed or ground	10	E	15 %	
0908.20	Mace:				
0908.20.10	Neither crushed nor ground	10	E	FREE	
0908.20.20	Crushed or ground	10	E	15 %	
0908.30	Cardamoms:				
0908.30.10	Neither crushed nor ground	—	A	FREE	
0908.30.20	Crushed or ground	15	E	15 %	
0908.30.20A	Only grape cardamoms	10	E	15 %	
09.09	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.				
0909.10	Seeds of anise or badian				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0909.10.10	Neither crushed nor ground	10	E	10 %	
0909.10.20	Crushed or ground	10	E	15 %	
0909.20	Seeds of coriander:				
0909.20.10	Neither crushed nor ground	10	E	10 %	
0909.20.20	Crushed or ground	10	E	15 %	
0909.30	Seeds of cumin:				
0909.30.10	Neither crushed nor ground	5	E	FREE	
0909.30.20	Crushed or ground	5	E	FREE	
0909.40	Seeds of caraway:				
0909.40.10	Neither crushed nor ground	10	E	FREE	
0909.40.20	Crushed or ground	10	E	15 %	
0909.50	Seeds of fennel; juniper berries:				
0909.50.10	Neither crushed nor ground	10	E	FREE	
0909.50.20	Crushed or ground	10	E	15 %	
09.10	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.				
0910.10.10	Neither crushed nor ground	10	E	FREE	
0910.10.20	Crushed or ground	10	E	15 %	
0910.20	Saffron				
0910.20.10	Neither crushed nor ground	10	E	FREE	
0910.20.20	Crushed or ground	10	E	15 %	
0910.30	Turmeric:				
0910.30.10	Neither crushed nor ground	10	E	FREE	
0910.30.20	Crushed or ground	10	E	FREE	
0910.91	Mixtures referred to in Note 1 b) to this Chapter				
0910.91.10	Neither crushed nor ground	—	F	FREE	
0910.91.20	Crushed or ground	—	F	15 %	
910.99	Other:				
0910.99.10	Neither crushed nor ground	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
0910.99.20	Crushed or ground	—	F	15 %	
0910.99.20A	Only thyme	10	E	15 %	
10	Cereals				
10.01	WHEAT AND MESLIN.				
1001.10.00	Durum wheat	0	A	FREE	
1001.90.00	Other	0	A	FREE	
1002.00.00	RYE.	0	A	10 %	
1003.00.00	BARLEY.	0	A	FREE	
1004.00.00	OATS.	0	A	FREE	
10.05	MAIZE.				
1005.10.00	For sowing	0	A	FREE	
1005.9	Other:				
1005.90.10	Popping corn (*Zea mays everta*)	20	E	FREE	
1005.90.90	Other (maize, neither prepared nor ground)	—	F	40 %	
10.06	RICE.				
1006.10	Rice in the husk (paddy or rough)				
1006.10.10	For sowing	24	E	FREE	
1006.10.90	Other	—	F	90 %	
1006.20.00	Husked (brown) rice	—	F	90 %	
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed	—	F	90 %	
1006.40.00	Broken rice	—	F	90 %	
10.07	GRAIN SORGHUM.				
1007.00.10	For sowing	0	A	FREE	
1007.00.90	Other	—	F	15 %	
10.08	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.				
1008.10.00	Buckwheat	15	E	10 %	
1008.20.00	Millet	—	A	FREE	
1008.30.00	Canary seed	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1008.90.00	Other cereals	15	E	10 %	
11	Products of the milling industry; malt; starches; inulin; wheat gluten				
11.01	WHEAT OR MESLIN FLOUR.				
1101.00.10	Ordinary	—	F	10 %	
1101.00.20	Enriched	—	F	10 %	
11.02	CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN.				
1102.10.00	Rye flour	10	E	FREE	
1102.2	Maize (corn) flour				
1102.20.10	Pregelatinised	—	F	FREE	
1102.20.90	Other	—	F	10 %	
1102.90	Other:				
1102.90.10	Rice flour	—	F	15 %	
1102.90.90	Other	15	E	10 %	
1102.90.90A	Rye flour only	10	E	10 %	
1102.90.90B	Oat flour only	10	E1	10 %	
11.03	CEREAL GROATS, MEAL AND PELLETS.				
1103.11.00	Of wheat	—	F	10 %	
1103.13	Of maize (corn):				
1103.13.10	Brewery grits	15	A	10 %	
1103.13.90	Other	—	F	15 %	
1103.13.90A	Only pregelatinised meal (for example: meal used as additive in the brewing industry)	15	A	15 %	
1103.19	Of other cereals:				
1103.19.10	Of oats	5	E	15 %	
1103.19.90	Other	15	E	15 %	
1103.19.90A	Only of rice	—	F	15 %	
1103.20	Pellets:				
1103.20.10	Of wheat	—	F	15 %	
1103.20.90	Of other cereals	5	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
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.				
1104.12.00	Of oats	10	E1	5 %	
1104.19	Of other cereals:				
1104.19.10	Of barley	10	A	10 %	
1104.19.90	Other	10	C	15 %	
1104.22.00	Of oats	10	E	10 %	
1104.22.00A	Hulled only	0	A	10 %	
1104.23	Of maize (corn):				
1104.23.10	Of popping corn (*Zea mays everta*)	—	F	15 %	
1104.23.20	Other, sliced or kibbled	—	F	40 %	
1104.23.90	Other	—	F	40 %	
1104.29	Of other cereals:				
1104.29.10	Of barley	10	A	10 %	
1104.29.90	Other	10	C	15 %	
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	10	E	15 %	
11.05	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.				
1105.10.00	Flour, meal and powder	0	A	FREE	
1105.20.00	Flakes, granules and pellets	0	A	15 %	
1105.20.00A	Pellets only	10	E	15 %	
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 dried leguminous vegetables of heading 07.13	10	E	10 %	
1106.20.00	Of sago or of the roots or tubers of heading 07.14	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1106.30.00	Of the products of Chapter 8	10	E	10 %	
11.07	MALT (OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED.				
1107.10.10	Neither crushed nor ground	0	A	FREE	
1107.10.20	Crushed or ground	0	A	5 %	
1107.20	Roasted:				
1107.20.10	Neither crushed nor ground	0	A	FREE	
1107.20.20	Crushed or ground	0	A	10 %	
11.08	STARCHES; INULIN.				
1108.11.00	Wheat starch	10	E	5 %	
1108.12.00	Maize (corn) starch	0	A	FREE	
1108.13.00	Potato starch	0	A	15 %	
1108.14.00	Manioc (cassava) starch	10	E	15 %	
1108.19	Other starches:				
1108.19.10	Sweet potato	10	E	15 %	
1108.19.90	Other	10	E	15 %	
1108.20.00	Inulin	10	E	15 %	
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED.	0	A	FREE	
12	Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw				
12.01	SOYA BEANS, WHETHER OR NOT BROKEN.				
1201.00.10	For sowing	0	A	FREE	
1201.00.90	Other	0	A	FREE	
12.02	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.				
1202.1	In shell:				
1202.10.10	For sowing	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1202.10.90	Other	10	E	FREE	
1202.20	Shelled, whether or not broken:				
1202.20.10	For sowing	0	A	FREE	
1202.20.90	Other	10	E	5 %	
1203.00.00	COPRA	5	A	15 %	
12.04	LINSEED, WHETHER OR NOT BROKEN.				
1204.00.10	For sowing	0	A	FREE	
1204.00.90	Other	0	A	15 %	
12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.				
1205.10.00	Low erucic acid rape or colza seeds	0	A	15 %	
1205.90	Other:				
1205.90.10	For sowing	0	A	FREE	
1205.90.90	Other	0	A	15 %	
12.06	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.				
1206.00.10	For sowing	0	A	FREE	
1206.00.90	Other	0	A	15 %	
12.07	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.				
1207.20	Cotton seeds:				
1207.20.10	For sowing	0	A	FREE	
1207.20.90	Other	0	A	5 %	
1207.40	Sesamum seeds:				
1207.40.10	For sowing	0	A	FREE	
1207.40.90	Other	0	A	FREE	
1207.50	Mustard seeds:				
1207.50.10	For sowing	0	A	FREE	
1207.50.90	Other	0	A	FREE	
1207.91.00	Poppy seeds:	0	A	5 %	
1207.99	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1207.99.11	Shea nuts (karite nuts)	5	A	FREE	
1207.99.19	Other	—	A	FREE	
1207.99.90	Other	5	A	5 %	
1207.99.90A	Only castor oil and safflower seeds	0	A	5 %	
1207.99.90B	Only palm nuts and kernels	5	E	5 %	
12.08	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.				
1208.10.00	Of soya beans	—	F	15 %	
1208.90	Other:				
1208.90.10	Of cotton seeds	15	E	15 %	
1208.90.20	Of ground-nut seeds	15	E	15 %	
1208.90.30	Of castor oil seeds	15	E	15 %	
1208.90.40	Of linseed	15	E	15 %	
1208.90.50	Of other edible oil seeds and oleaginous fruits	15	E	15 %	
1208.90.90	Other	15	E	10 %	
12.09	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.				
1209.10.00	Sugar beet seed	0	A	FREE	
1209.21.00	Lucerne (alfalfa) Seed	0	A	FREE	
1209.22.00	Clover (*Trifolium* spp.) seed	0	A	FREE	
1209.23.00	Fescue seed	0	A	FREE	
1209.24.00	Kentucky blue grass (*Poa pratensis* L.) seed	0	A	FREE	
1209.25.00	Ryegrass (*Lolium multiflorum* Lam., *Lolium perenne* L.) seed	0	A	FREE	
1209.29	Other:				
1209.29.10	Beetroot seeds	0	A	FREE	
1209.29.90	Other	0	A	FREE	
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	0	A	FREE	
1209.91.00	Vegetable seeds	0	A	FREE	
1209.99.00	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.10	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.				
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	0	A	FREE	
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	0	A	FREE	
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	15 %	
1211.30.00	Coca leaves	0	A	15 %	
1211.40.00	Poppy straw	0	A	15 %	
1211.90	Other:				
1211.90.10	Naranjillas (*Solanum quitoense)*	0	A	15 %	
1211.90.20	Other plants, parts of plants, seeds and fruits of a kind used in pharmacy	0	A	5 %	
1211.90.90	Other	0	A	15 %	
12.12	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *CICHORIUM INTYBUS SATIVUM*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1212.20.10	For consumption	0	A	15 %	
1212.20.20	Of a kind used primarily in pharmaceutical, cosmetic or similar preparations	0	A	FREE	
1212.20.90	Other	0	A	10 %	
1212.91.00	Sugar beet	0	A	15 %	
1212.99	Other:				
1212.99.10	Chicory roots	0	A	15 %	
1212.99.20	Sugar cane	10	E	15 %	
1212.99.90	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
12.13	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS.				
1213.00.10	Straw	15	C	15 %	
1213.00.20	Rice husks	15	C	15 %	
1213.00.30	Maize husks	15	C	15 %	
1213.00.90	Other	15	C	15 %	
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	FREE	
1214.90.00	Other	15	C	15 %	
13	Gums, resins and other vegetable saps and extracts				
13.01	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BALSAMS).				
1301.20.00	Gum Arabic	0	A	FREE	
1301.90	Other				
1301.90.10	Natural balsams	0	A	15 %	
1301.90.20	Cannabis resin and other narcotics	0	A	15 %	
1301.90.90	Other	0	A	FREE	
13.02	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.				
1302.11	Opium				
1302.11.10	Raw opium	0	A	15 %	
1302.11.20	For medical use	0	A	FREE	
1302.11.90	Other	0	A	15 %	
1302.12.00	Of liquorice	0	A	10 %	
1302.13.00	Of hops	0	A	FREE	
1302.19	Other:				
1302.19.10	For medicinal use (subject to approval of the Ministry of Health and compliance with other regulations)	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1302.19.20	Extract and tinctures of cannabis	0	A	15 %	
1302.19.30	Concentrates of poppy straw and other narcotics	0	A	15 %	
1302.19.40	Sleep-inducing substances	0	A	15 %	
1302.19.50	For the preparation of insecticides and fungicides	0	A	FREE	
1302.19.60	Vanilla oleoresin or extract	0	A	FREE	
1302.19.90	Other	0	A	FREE	
1302.20.00	Pectic substances, pectinates and pectates	0	A	FREE	
1302.31.00	Agar-Agar	0	A	FREE	
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A	FREE	
1302.39.00	Other	0	A	FREE	
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included				
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	Bamboo	5	C	FREE	
1401.20.00	Rattans	0	A	FREE	
1401.90.10	Osier	0	A	FREE	
1401.90.90	Other	0	A	15 %	
1404.20.00	Cotton linters	0	A	FREE	
1404.90.10	Tagua	15	E	15 %	
1404.90.91	Kapok	0	A	10 %	
1404.90.92	Vegetable hair and other padding materials	0	A	10 %	
1404.90.93	Broomcorn (*Sorghum vulgare* var. *technicum*)	15	C	FREE	
1404.90.94	Annatto, neither crushed nor ground	15	E	10 %	
1404.90.95	Annatto, crushed or ground	15	E	15 %	
1404.90.96	Other vegetable products used for dyeing	5	E	FREE	
1404.90.99	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1404.90.99A	Only vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer, with or without supporting material (other than kapok and vegetable hair)	0	A	15 %	
1404.90.99B	Only vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles (other than broomcorn)	15	C	15 %	
15	Animal or vegetable fats and oils; their cleavage products; prepared edible fats; animal or vegetable waxes				
15.01	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03.				
1501.00.10	Pig fat (including lard)	—	F	15 %	
1501.00.20	Poultry fats	—	F	FREE	
15.02	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03.				
1502.00.10	Fat (tallow) of bovine animals	0	A	15 %	
1502.00.90	Other	0	A	FREE	
15.03	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED.				
1503.00.10	Inedible solar stearin	—	F	10 %	
1503.00.20	Edible lard oil and solar stearin	—	F	15 %	
1503.00.30	Tallow oil	0	A	15 %	
1503.00.40	Oleomargarine	0	A	15 %	
1503.00.90	Other	0	A	30 %	
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	10 %	
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	0	A	10 %	
1504.30	Fats and oils and their fractions, of marine mammals:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1504.30.10	Sperm oil	0	A	15 %	
1504.30.90	Other	0	A	10 %	
15.05	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).				
1505.00.10	Wool grease, crude	0	A	FREE	
1505.00.90	Other	0	A	FREE	
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	—	F	FREE	
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	FREE	
1507.90.00	Other	—	F	20 %	
15.08	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1508.10.00	Crude oil	—	F	10 %	
1508.90.00	Other	—	F	10 %	
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1509.10.00	Virgin	10	A	10 %	
1509.90.00	Other	10	A	10 %	
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	10 %	
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1511.10.00	Crude oil	—	F	20 %	
1511.90.00	Other	—	F	20 %	
15.12	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1512.11.00	Crude oils	—	F	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1512.19.00	Other	—	F	30 %	
1512.21.00	Crude oil, whether or not gossypol has been removed	—	F	10 %	
1512.29.00	Other	—	F	10 %	
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1513.11.00	Crude oil	—	F	10 %	
1513.19.00	Other	—	F	30 %	
1513.21.00	Crude oils	—	F	20 %	
1513.29.00	Other	—	F	20 %	
15.14	RAPE, COLZA OR MUSTARD OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1514.11.00	Crude oil	—	F	10 %	
1514.19.00	Other	—	F	10 %	
1514.91.00	Crude oil	—	F	10 %	
1514.99.00	Other	—	F	10 %	
15.15	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.				
1515.11.00	Crude oil	—	F	10 %	
1515.19.00	Other	—	F	FREE	
1515.21.00	Crude oil	—	F	FREE	
1515.29.00	Other	—	F	30 %	
1515.30	Castor oil and its fractions:				
1515.30.10	Crude oil	5	E	FREE	
1515.30.90	Other	5	E	10 %	
1515.50	Sesame oil and its fractions:				
1515.50.10	Crude oil	—	F	10 %	
1515.50.90	Other	—	F	10 %	
1515.90	Other:				
1515.90.10	Jojoba oil and its fractions	5	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1515.90.30	Tung oil and its fractions	5	E	10 %	
1515.90.41	Crude	—	F	10 %	
1515.90.49	Other	—	F	30 %	
1515.90.90	Other	—	F	30 %	
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.				
1516.10.00	Animal fats and oils and their fractions	—	F	15 %	
1516.20.10	Hydrogenated vegetable oils used in the food industry	—	F	10 %	
1516.20.20	Hydrogenated castor oil	—	F	FREE	
1516.20.90	Other	—	F	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 OF CHAPTER 15.16 AND THEIR FRACTIONS.				
1517.10.00	Margarine, excluding liquid margarine	—	F	20 %	
1517.90	Other:				
1517.90.10	Mixtures of vegetable oils	—	F	30 %	
1517.90.90	Other	—	F	30 %	
1517.90.90A	Only preparations based on hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for bakery products	0	A	30 %	
15.18	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED 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.				
1518.00.11	Linoxyn	5	E	FREE	
1518.00.12	Of linseed	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1518.00.13	Dehydrated vegetable oils, powdered	5	E	FREE	
1518.00.19	Other	—	A	FREE	
1518.00.91	Cooking oils used in the preparation of animal feed	5	E	15 %	
1518.00.99	Other	5	E	15 %	
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.	—	F	FREE	
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	FREE	
1521.90	Other:				
1521.90.10	Beeswax	5	E	FREE	
1521.90.90	Other	5	E	FREE	
15.22	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES.				
1522.00.10	Degras	10	E	15 %	
1522.00.20	Residues from the treatment of vegetable oils	10	E	15 %	
1522.00.90	Other	10	E	10 %	
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates				
16.01	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.				
1601.00.11	In airtight containers or vacuum packed	—	F	30 %	
1601.00.19	Other	—	F	30 %	
1601.00.21	In airtight containers or vacuum packed	—	F	30 %	
1601.00.29	Other	—	F	30 %	
1601.00.31	In airtight containers or vacuum packed	—	F	30 %	
1601.00.39	Other	—	F	30 %	
1601.00.41	In airtight containers or vacuum packed	—	F	30 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1601.00.49	Other	—	F	30 %	
1601.00.91	In airtight containers or vacuum packed	—	F	30 %	
1601.00.99	Other	—	F	30 %	
16.02	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.				
1602.10.00	Homogenised preparations	—	F	10 %	
1602.20	Of liver of any animal:				
1602.20.10	Goose or duck liver paté	—	F	10 %	
1602.20.91	In airtight containers or vacuum packed	—	F	15 %	
1602.20.99	Other	—	F	15 %	
1602.31	Of turkeys:				
1602.31.10	In airtight containers or vacuum packed	—	F	15 %	
1602.31.90	Other	—	F	15 %	
1602.32	Of fowls of the species *Gallus domesticus*:				
1602.32.10	In airtight containers or vacuum packed	—	F	15 %	
1602.32.90	Other	—	F	15 %	
1602.39	Other:				
1602.39.10	In airtight containers or vacuum packed	—	F	15 %	
1602.39.90	Other	—	F	15 %	
1602.41	Hams and cuts thereof:				
1602.41.11	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.41.19	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.41.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.42	Shoulders and cuts thereof:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1602.42.10	In airtight containers or vacuum packed	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.42.90	Other	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.49	Other, including mixtures:				
1602.49.11	Pork paté (devilled ham)	40	Q	10 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.12	Preserved hams in containers holding less than 1 kg	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.13	Preserved hams in containers holding 1 kg or more	40	Q	70 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.14	Bacon, whether or not containing lean meat	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.15	Pig tails, snouts, trotters and ears	40	Q	15 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.19	Other	5	E	70 %	
1602.49.90	Other	40	Q	30 %	See paragraph 7 of Appendix 1 to Annex I
1602.49.90A	Only dried, cooked and pressed pigskin	5	E	30 %	
1602.50	Of bovine animals:				
1602.50.10	In airtight containers or vacuum packed	—	F	10 %	
1602.50.90	Other	—	F	10 %	
1602.90	Other, including preparations of blood of any animal:				
1602.90.11	Preparations of blood of any animal	—	F	10 %	
1602.90.19	Other	—	F	10 %	
1602.90.90	Other	—	F	10 %	
16.03	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1603.00.10	Of meat	15	C	10 %	
1603.00.20	Of fish	15	C	15 %	
1603.00.90	Other	15	C	15 %	
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.				
1604.11	Salmon				
1604.11.10	In airtight containers or vacuum packed	15	E	5 %	
1604.11.90	Other	15	E	15 %	
1604.12	Herrings:				
1604.12.10	In airtight containers or vacuum packed	15	E	5 %	
1604.12.90	Other	15	E	10 %	
1604.13	Sardines, sardinella and brisling or sprats:				
1604.13.10	In airtight containers or vacuum packed	15	E	5 %	
1604.13.90	Other	15	E	5 %	
1604.14	Tunas, skipjack and bonito (*Sarda* spp.):				
1604.14.10	In airtight containers or vacuum packed	15	E	5 %	
1604.14.90	Other	15	E	10 %	
1604.15	Mackerel:				
1604.15.10	In airtight containers or vacuum packed	15	E	5 %	
1604.15.90	Other	15	E	10 %	
1604.16	Anchovies:				
1604.16.10	In airtight containers or vacuum packed	15	E	5 %	
1604.16.90	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1604.19	Other:				
1604.19.10	Cod, in airtight containers or vacuum packed	15	E	5 %	
1604.19.20	Other fish, in airtight containers or vacuum packed	15	E	5 %	
1604.19.90	Other	15	E	10 %	
1604.20	Other prepared or preserved fish:				
1604.20.10	Homogenised preparations for infant use	15	E	10 %	
1604.20.20	Other preparations, not in airtight containers or vacuum packed	15	E	15 %	
1604.20.91	Tuna	15	E	5 %	
1604.20.92	Cod	15	E	5 %	
1604.20.93	Salmon	15	E	5 %	
1604.20.94	Sardines	15	E	5 %	
1604.20.99	Other	15	E	5 %	
1604.30	Caviar and caviar substitutes:				
1604.30.10	In airtight containers or vacuum packed	15	E	10 %	
1604.30.90	Other	15	E	15 %	
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.				
1605.10.00	Crabs, except *Macrura*	15	E	15 %	
1605.20.00	Shrimps and prawns, and other	15	E	15 %	
1605.30.00	Lobsters	15	E	15 %	
1605.40.00	Other crustaceans	15	E	15 %	
1605.90.00	Other	15	E	10 %	
17	Sugars and sugar confectionery				
17.01	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.				
1701.11.00	Cane sugar	—	F	144 %	
1701.12.00	Beet sugar	—	F	30 %	
1701.91	Containing added flavouring or colouring matter:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1701.91.10	Sugar candy	—	F	15 %	
1701.91.90	Other	—	F	30 %	
1701.99	Other:				
1701.99.10	Sugar candy	—	F	15 %	
1701.99.90	Other	—	F	144 %	
17.02	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL.				
1702.11.00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A	FREE	
1702.19.00	Other	0	A	FREE	
1702.20	Maple sugar and maple syrup:				
1702.20.10	Maple sugar	—	F	15 %	
1702.20.20	Maple syrup	—	F	15 %	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:				
1702.30.10	Commercial glucose, not powdered	—	A	FREE	
1702.30.20	Glucose syrup	0	A	FREE	
1702.30.90	Other	—	F	15 %	
1702.30.90A	Only chemically pure glucose	0	A	15 %	
1702.40	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:				
1702.40.10	Commercial glucose, not powdered	—	F	FREE	
1702.40.20	Glucose syrup	—	F	FREE	
1702.40.90	Other	—	F	15 %	
1702.50.00	Chemically pure fructose	—	F	15 %	
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1702.60.10	Fructose or levulose, in solid form	—	F	FREE	
1702.60.90	Other	—	F	FREE	
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:				
1702.90.11	Chemically pure maltose	40	E1	15 %	
1702.90.12	Maltodextrine	—	F	FREE	
1702.90.19	Other	—	F	15 %	
1702.90.21	Single	—	F	15 %	
1702.90.29	Other	—	F	15 %	
1702.90.30	Cane honey	—	F	15 %	
1702.90.40	Maple honey	—	F	15 %	
1702.90.50	Caramel named "colouring"	—	F	FREE	
1702.90.90	Other	—	F	15 %	
17.03	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.				
1703.10	Cane molasses:				
1703.10.10	Edible	—	F	15 %	
1703.10.90	Other	—	F	15 %	
1703.90	Other:				
1703.90.10	Edible	—	F	15 %	
1703.90.90	Other	—	F	15 %	
17.04	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.				
1704.10.00	Chewing gum, whether or not sugar-coated	—	F	15 %	
1704.90	Other:				
1704.90.10	Candies, caramels, gums containing sugar and boiled sweets	—	F	15 %	
1704.90.20	Nougat	—	F	15 %	
1704.90.30	Popcorn or toasted maize coated with sugar or honey	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1704.90.40	Throat lozenges or cough drops consisting essentially of sugar and medicinal flavouring substances	—	F	5 %	
1704.90.90	Other	—	F	15 %	
18	Cocoa and cocoa preparations				
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.	15	E	15 %	
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.	15	E	15 %	
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED.				
1803.10.00	Not defatted	10	E	10 %	
1803.20.00	Wholly or partly defatted	10	E	10 %	
1804.00.00	COCOA BUTTER, FAT AND OIL.	10	E	10 %	
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	—	F	FREE	
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.				
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	—	F	15 %	
1806.20.00	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 holding more than 2 kg	15	H	15 %	
1806.20.00A	Only liquid preparations based on maize syrup and partially hydrogenated palm oil of a kind used for decorating and filling pastry products	0	A	15 %	
1806.31	Filled:				
1806.31.10	Boiled sweets	15	H	5 %	
1806.31.90	Other	15	H	5 %	
1806.32	Not filled:				
1806.32.10	Hard caramels coated with chocolate	15	H	5 %	
1806.32.20	Boiled sweets and pastilles	15	H	5 %	
1806.32.30	Dietetic products containing 50 % or more by weight of cocoa	15	H	5 %	
1806.32.90	Other	15	H	5 %	
1806.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1806.90.10	Dietetic preparations containing 50 % or more by weight of cocoa	15	H	10 %	
1806.90.20	Other dietetic preparations in powder form	15	H	5 %	
1806.90.90	Other	15	H	15 %	
19	Preparations of cereals, flour, starch or milk; pastry-cooks' products				
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 PRODUCTS 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, put up for retail sale:				
1901.10.11	Infant milk formula	0	A	FREE	
1901.10.19	Other	0	A	5 %	
1901.10.20	Dietetic preparations with a basis of cereals, flours or starches containing milk, milk derivatives or eggs	10	H	5 %	
1901.10.30	Cereal preparations not containing milk or egg	10	H	10 %	
1901.10.90	Other	10	H	5 %	
1901.10.90A	Only preparations for infant use ("baby milk formula"), other than those included in tariff subdivision 1901.10.11	0	A	5 %	
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05:				
1901.20.10	Mazarina (corn meal)	—	F	15 %	
1901.20.20	Manioc flour	—	F	15 %	
1901.20.91	Not containing added sugar or other sweetening matter	—	F	FREE	
1901.20.99	Other	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1901.90	Other:				
1901.90.10	Malt extract	0	A	FREE	
1901.90.21	Based on cereals, flours or starches containing eggs or milk or other dairy products	—	F	5 %	
1901.90.22	Cereal-based dietary preparation, not containing milk, other dairy products or egg	—	F	10 %	
1901.90.23	Modified milk and preparations based on natural milk constituents	—	F	30 %	
1901.90.29	Other	—	F	15 %	
1901.90.40	Malted milk	30	E	10 %	
1901.90.50	Ice cream powders	30	E	FREE	
1901.90.61	Not containing added sugar or other sweetener	30	E	15 %	
1901.90.69	Other	30	E	15 %	
1901.90.90	Other	30	E	15 %	
1901.90.90A	Exclusively modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A	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, CANNELONI; COUSCOUS, WHETHER OR NOT PREPARED.				
1902.11.00	Containing egg	15	H	15 %	
1902.19.00	Other	—	F	15 %	
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared:				
1902.20.11	Of sausage, meat or meat offal	15	A	15 %	
1902.20.12	Of fish	15	A	15 %	
1902.20.19	Other	15	A	15 %	
1902.20.90	Other	15	A	15 %	
1902.30.00	Other edible pasta	15	H	15 %	
1902.40	Couscous:				
1902.40.10	Uncooked pasta, not stuffed or otherwise prepared	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1902.40.90	Other	15	E	15 %	
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED WITH STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR SIMILAR FORMS.	15	E	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), PRECOOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1904.10.10	Popcorn	—	F	15 %	
1904.10.21	With added sugar or other sweetener	—	F	15 %	
1904.10.22	Grape-Nuts in containers with a net content of at least 4 pounds	—	F	FREE	
1904.10.23	Corn (maize) flakes, cones and the like, obtained by swelling or roasting	—	F	15 %	
1904.10.24	Other maize (corn) snacks, whether or not cheese flavoured	—	F	15 %	
1904.10.29	Other	—	F	15 %	
1904.10.90	Other	—	F	15 %	
1904.10.90A	Exclusively rice flour pellets	15	A	15 %	
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals				
1904.20.10	Flakes, cones and the like obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted or swelled maize (corn) flakes	—	F	15 %	
1904.20.20	Other maize (corn) snacks, whether or not cheese flavoured	—	F	15 %	
1904.20.90	Other	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
1904.30.00	Bulgur wheat	15	E	15 %	
1904.90.00	Other	—	F	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 (also known as knäckebrot)	15	E	15 %	
1905.20.00	Gingerbread and the like	15	E	10 %	
1905.31.00	Sweet biscuits (with added sweetener)	—	F	15 %	
1905.32.00	Waffles and wafers, whether or not filled	—	F	15 %	
1905.40	Rusks, toasted bread and similar toasted products:				
1905.40.10	Without added sugar, honey, eggs, fats, cheese, fruit or nuts	—	F	15 %	
1905.40.90	Other	—	F	10 %	
1905.90	Other:				
1905.90.10	Communion wafers	—	F	FREE	
1905.90.21	Bread and ship's biscuits	—	F	10 %	
1905.90.29	Other	—	F	15 %	
1905.90.30	Salty biscuits (crackers)	—	F	15 %	
1905.90.40	Other biscuits	—	F	15 %	
1905.90.50	Maize (corn) snacks, whether or not cheese flavoured	—	F	15 %	
1905.90.60	Other frozen bakery products	—	F	10 %	
1905.90.90	Other	—	F	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
20	Preparations of vegetables, fruit, nuts or other parts of plants				
20.01	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID.				
2001.10.00	Cucumbers and Gherkins	15	E	FREE	
2001.90	Other:				
2001.90.10	Olives, including stuffed	15	E	10 %	
2001.90.20	Capers	15	E	10 %	
2001.90.30	Sweet corn (*Zea mays* var. *saccharata*)	15	E	15 %	
2001.90.41	Sweet	15	E	FREE	
2001.90.49	Other	15	E	10 %	
2001.90.50	Tomatoes	15	E	15 %	
2001.90.61	Of tropical fruits	15	E	15 %	
2001.90.62	Of non-tropical fruits	15	E	15 %	
2001.90.63	Onions	15	E	15 %	
2001.90.69	Other	15	E	15 %	
2001.90.70	Mixed vegetable pickles	15	E	FREE	
2001.90.80	Piccallilies	15	E	15 %	
2001.90.90	Other	15	E	15 %	
20.02	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR IN ACETIC ACID.				
2002.10.00	Tomatoes, whole or in pieces	15	C	15 %	
2002.90	Other:				
2002.90.11	Purées	81	E	81 %	
2002.90.12	Uncooked paste or pulp	81	E	81 %	
2002.90.19	Other	81	E	81 %	
2002.90.19A	Exclusively tomato concentrate	—	F	81 %	
2002.90.21	Juice	81	E	25 %	
2002.90.29	Other	81	E	25 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2002.90.29A	Exclusively tomato concentrate	—	F	25 %	
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID.				
2003.10.00	Mushrooms of the genus *Agaricus*	10	E	FREE	
2003.20.00	Truffles	15	A	10 %	
2003.90.00	Other	10	E	FREE	
20.04	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2004.10	Potatoes:				
2004.10.10	Preparations of sliced and precooked potatoes, in containers holding less than one kilogram	40	H	20 %	
2004.10.20	Preparations of sliced and precooked potatoes, in containers holding at least one kilogram	40	H	20 %	
2004.10.30	Preparations of potatoes peeled, mashed and precooked (hash browns)	40	H	20 %	
2004.10.90	Other	40	H	20 %	
2004.90	Other vegetables and mixtures of vegetables:				
2004.90.11	Peas:	15	H	10 %	
2004.90.12	String beans, unshelled	15	H	15 %	
2004.90.19	Other	15	H	15 %	
2004.90.21	Onions and shallots	15	H	15 %	
2004.90.22	Garlic	15	H	15 %	
2004.90.29	Other	15	H	15 %	
2004.90.31	Broccoli	15	H	15 %	
2004.90.32	Cauliflowers	15	H	15 %	
2004.90.33	Brussels sprouts	15	H	15 %	
2004.90.34	Cabbages	15	H	15 %	
2004.90.39	Other	15	H	15 %	
2004.90.40	Lettuces	15	H	15 %	
2004.90.51	Carrots	15	H	15 %	
2004.90.52	Salad beets	15	H	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2004.90.59	Other	15	H	15 %	
2004.90.60	Peppers	15	H	FREE	
2004.90.71	Olives	15	H	10 %	
2004.90.72	Capers	15	H	10 %	
2004.90.81	Sweet corn (*Zea mays* var. *saccharata*)	15	H	15 %	
2004.90.82	Asparagus	15	H	10 %	
2004.90.89	Other	15	H	15 %	
2004.90.91	Olives, whether or not stuffed, with peppers or capers	15	H	10 %	
2004.90.92	Sweet corn (*Zea mays* var. *saccharata*) with peppers	15	H	15 %	
2004.90.99	Other	15	H	15 %	
20.05	OTHER VEGETABLES (WHETHER OR NOT WILD) PREPARED OR PRESERVED OTHER THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.				
2005.10	Homogenised vegetables:				
2005.10.10	Packaged in containers holding not more than 170,25 g (6 ounces)	15	E	10 %	
2005.10.90	Other	15	E	10 %	
2005.20	Potatoes:				
2005.20.10	Potato chips	—	F	15 %	
2005.20.20	Flour, meal or flakes	—	F	15 %	
2005.20.90	Other	—	F	54 %	
2005.40.00	Peas (*Pisum sativum*)	15	E	10 %	
2005.51	Beans, shelled:				
2005.51.10	Prepared with meat, offal or sausages	—	F	15 %	
2005.51.20	Pork and beans	—	F	5 %	
2005.51.90	Other	—	F	15 %	
2005.59.00	Other	—	F	15 %	
2005.60.00	Asparagus	15	E	10 %	
2005.70.00	Olives	15	A	10 %	
2005.80.00	Sweet corn (*Zea mays* var. *saccharata*)	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2005.91.00	Bamboo shoots	15	E	15 %	
2005.99	Other:				
2005.99.11	Onions	15	E	15 %	
2005.99.12	Garlic	15	E	15 %	
2005.99.19	Other	15	E	15 %	
2005.99.20	Cabbages, cauliflower, kohlrabi, kale and other products of the genus *Brassica*, unmixed	15	E	15 %	
2005.99.31	Carrots	15	E	15 %	
2005.99.32	Salad beets	15	E	15 %	
2005.99.39	Other	15	E	15 %	
2005.99.40	Peppers	15	E	Free	
2005.99.50	Capers	15	E	10 %	
2005.99.60	Unmixed leguminous plants (other)	15	E	15 %	
2005.99.70	Unmixed vegetables (other)	15	E	15 %	
2005.99.80	Sauerkraut	15	E	15 %	
2005.99.91	Olives (whether or not stuffed) with capers	15	E	10 %	
2005.99.92	Sweet corn (*Zea mays* var. *saccharata*) with peppers	15	E	15 %	
2005.99.99	Other	15	E	15 %	
20.06	VEGETABLES (WHETHER OR NOT WILD), FRUIT, NUTS, FRUIT PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACÉ OR CRYSTALLISED).				
2006.00.11	Strawberries	—	F	15 %	
2006.00.19	Other	—	F	15 %	
2006.00.90	Other	—	F	15 %	
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PURÉE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2007.10.00	Homogenised preparations	—	F	15 %	
2007.91.00	Of citrus fruit	—	F	15 %	
2007.99	Other:				
2007.99.10	Of strawberries	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2007.99.90	Other	15	E	15 %	
2007.99.90A	Exclusively pear, apple, apricot or peach pastes for industrial transformation, packaged in containers with a net content of 5 kg or more	0	A	15 %	
20.08	FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2008.11	Peanuts:				
2008.11.10	Roasted	15	E	15 %	
2008.11.20	Peanut butter	15	E	15 %	
2008.11.90	Other	15	E	15 %	
2008.19	Other, including mixtures:				
2008.19.11	Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight	15	E	15 %	
2008.19.12	Mixtures, in which groundnuts are the main ingredient by weight	15	E	15 %	
2008.19.13	Almond butter	15	E	FREE	
2008.19.19	Other	15	E	15 %	
2008.19.21	Of toasted almonds, with no added sugar or other sweetener	15	E	FREE	
2008.19.22	Of sesame seeds, toasted	15	E	10 %	
2008.19.29	Other	15	E	15 %	
2008.19.90	Other	15	E	15 %	
2008.20.00	Pineapples	—	F	15 %	
2008.30.00	Citrus fruit	15	H	15 %	
2008.40.00	Pears	15	E	FREE	
2008.50.00	Apricots	15	E	FREE	
2008.60.00	Cherries	15	E	FREE	
2008.70.00	– Peaches, including nectarines	15	E	FREE	
2008.80.00	Strawberries	—	F	15 %	
2008.91.00	Palm hearts	15	E	15 %	
2008.92	Mixtures:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2008.92.11	Packaged in containers with a net content of at least 50 pounds	—	F	FREE	
2008.92.19	Other	—	F	15 %	
2008.92.90	Other	—	F	15 %	
2008.99	Other:				
2008.99.11	Corn cobs, frozen	—	F	15 %	
2008.99.19	Other	—	F	15 %	
2008.99.21	Sweet potatoes	—	F	15 %	
2008.99.22	Yams	—	F	15 %	
2008.99.23	Manioc (cassava root)	—	F	15 %	
2008.99.29	Other	—	F	15 %	
2008.99.30	Other, of tropical fruits	—	F	15 %	
2008.99.40	Other, of non-tropical fruits	—	F	15 %	
2008.99.90	Other	—	F	15 %	
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE (INCLUDING WILD VEGETABLE) JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER.				
2009.11.00	Frozen	—	F	15 %	
2009.12.00	Not frozen, with a Brix value not exceeding 20	—	F	15 %	
2009.19.00	Other	—	F	15 %	
2009.21.00	With a Brix value not exceeding 20	—	F	15 %	
2009.29.00	Other	—	F	15 %	
2009.31.00	With a Brix value not exceeding 20	—	F	15 %	
2009.39.00	Other	—	F	15 %	
2009.41.00	With a Brix value not exceeding 20	—	F	15 %	
2009.49.00	Other	—	F	15 %	
2009.50.00	Tomato juice	—	F	15 %	
2009.61.00	With a Brix value not exceeding 30	—	F	15 %	
2009.69	Other:				
2009.69.10	Concentrate, whether or not powdered	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.69.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	—	F	15 %	
2009.69.20A	Exclusively grape must	0	A	15 %	
2009.69.90	Other	—	F	15 %	
2009.69.90A	Exclusively grape must	0	A	15 %	
2009.71.00	With a Brix value not exceeding 20	—	F	15 %	
2009.79	Other:				
2009.79.10	Concentrated	0	A	FREE	
2009.79.20	Without additives or preservatives, or only with added ascorbic acid (vitamin C)	—	F	15 %	
2009.79.90	Other	—	F	15 %	
2009.80.11	Concentrated	—	A	15 %	
2009.80.19	Other	—	F	15 %	
2009.80.20	Of vegetables, not containing tomato, whether or not concentrated	—	F	15 %	
2009.80.31	Of tropical fruits	—	F	15 %	
2009.80.32	Of pear	—	A	FREE	
2009.80.33	Of peach	—	A	FREE	
2009.80.34	Of apricot	—	A	FREE	
2009.80.39	Other	—	A	FREE	
2009.80.91	Of tropical fruits	—	F	15 %	
2009.80.92	Of peach	—	F	15 %	
2009.80.93	Of apricot	—	F	15 %	
2009.80.94	Of pear	—	F	15 %	
2009.80.99	Other	—	F	FREE	
2009.90	Mixtures of juices:				
2009.90.11	Of vegetables, not containing tomato	—	F	15 %	
2009.90.12	Of vegetables, containing tomato	—	F	15 %	
2009.90.13	Of tropical fruits	—	F	15 %	
2009.90.19	Other	—	F	FREE	
2009.90.21	Containing tomato	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2009.90.29	Other	—	F	15 %	
2009.90.30	Prune and cranberry juice	—	F	15 %	
2009.90.40	Apple and grape juices, with added vitamin C only and no other additives or preservatives, not concentrated	—	F	15 %	
2009.90.90	Other	—	F	15 %	
21	Miscellaneous edible preparations				
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS BASED ON THESE PRODUCTS OR ON COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.				
2101.11	Extracts, essences and concentrates:				
2101.11.10	Instant (soluble) coffee	40	A	81 %	
2101.11.90	Other	40	A	30 %	
2101.12	Preparations based on such extracts, essences or concentrates or on coffee:				
2101.12.10	Coffee pastes	40	A	30 %	
2101.12.20	Instant (soluble) coffee	40	A	81 %	
2101.12.90	Other	40	A	30 %	
2101.20.10	Extracts, essences and concentrates based on tea and preparations based on such extracts, essences or concentrates	15	E	15 %	
2101.20.20	Extracts, essences and concentrates based on mate and preparations based on such extracts, essences or concentrates	15	E	15 %	
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	E	30 %	
21.02	YEASTS (ACTIVE OR INACTIVE; OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS.				
2102.10.10	For brewing	10	E	FREE	
2102.10.90	Other	10	E	10 %	
2102.10.90A	Exclusively culture yeasts	0	A	10 %	
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	0	A	FREE	
2102.30.00	Prepared baking powders	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.				
2103.10.00	Soy sauce	—	F	15 %	
2103.20.10	Ketchup, with or without hot spices	—	F	50 %	
2103.20.91	With a dry tomato extract content of 5 % or more by weight	—	F	50 %	
2103.20.99	Other	—	F	25 %	
2103.30	Mustard flour and meal and prepared mustard:				
2103.30.10	Mustard flour and meal	5	C	FREE	
2103.30.20	Prepared mustard	—	F	15 %	
2103.90	Other:				
2103.90.10	Preparations for sauces	—	F	15 %	
2103.90.21	Mayonnaise, whether or not mixed	—	F	15 %	
2103.90.22	Worcester sauce (English)	—	F	15 %	
2103.90.29	Other	—	F	15 %	
2103.90.31	Mixed seasonings used in industrial sausage-making	—	F	15 %	
2103.90.39	Other	—	F	15 %	
21.04	PREPARATIONS FOR SOUPS AND BROTHS; PREPARED SOUPS AND BROTHS; HOMOGENISED COMPOSITE FOOD PREPARATIONS.				
2104.10	Preparations for soups and broths; prepared soups and broths:				
2104.10.11	Based on meat, including its extracts and juices	—	F	10 %	
2104.10.12	Based on fish, crustaceans and molluscs, including their extracts and juices	—	F	15 %	
2104.10.13	Of leguminous or green vegetables, not containing tomato	—	F	10 %	
2104.10.19	Other	—	F	15 %	
2104.10.21	Of chicken with noodles or other pasta, except those containing oriental type, pre-cooked, dehydrated noodles	—	F	15 %	
2104.10.22	Containing fish, crustaceans or molluscs or including their extracts or juices	—	F	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2104.10.23	Containing meat, or extracts and juices thereof	—	F	10 %	
2104.10.24	Of leguminous plants or vegetables, not containing tomato (vegetarian)	—	F	10 %	
2104.10.29	Other	—	F	15 %	
2104.10.30	Homogenised and dehydrated broths, as paste or powder	—	F	FREE	
2104.10.91	Of fish, crustaceans or molluscs	—	F	15 %	
2104.10.92	Of beef with vegetables; of chicken of all kinds; of turkey of all kinds	—	F	10 %	
2104.10.93	Of leguminous or green vegetables (vegetarian), containing tomato: of peas, of black beans; of minestrone	—	F	10 %	
2104.10.94	Other leguminous and green vegetables (vegetarian), not containing tomato	—	F	10 %	
2104.10.95	Of beef (meat or offal),with spaghetti and other pasta, except minestrone	—	F	15 %	
2104.10.96	Other meat	—	F	10 %	
2104.10.99	Other	—	F	15 %	
2104.20	Homogenised composite food preparations:				
2104.20.10	Of leguminous or green vegetables	—	F	5 %	
2104.20.20	Of fruits	—	F	5 %	
2104.20.30	Containing meat or offal of Chapter 2	—	F	5 %	
2104.20.40	Containing fish, crustaceans or molluscs	—	F	5 %	
2104.20.90	Other	—	F	5 %	
21.05	ICE CREAM AND OTHER EDIBLE ICES, WHETHER OR NOT CONTAINING COCOA.				
2105.00.10	Based on milk or cream, whether or not containing cocoa	—	F	15 %	
2105.00.91	Containing cocoa	—	F	15 %	
2105.00.99	Other	—	F	15 %	
21.06	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2106.10.00	Protein concentrates and textured protein substances	5	E	FREE	
2106.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.11	Post-mix syrup, naturally or artificially flavoured, for carbonated beverages of the kind used in dispensing machines to make carbonated beverages in snack bars, restaurants, cinemas, schools and other public outlets	0	A	FREE	
2106.90.12	Other syrups or concentrates, with natural or artificial flavourings, for the industrial production of carbonated beverages	0	A	FREE	
2106.90.13	Other syrups or concentrates, with natural fruit flavourings, excluding strawberry	0	A	15 %	
2106.90.14	Syrups or concentrates, with a natural flavouring of strawberry, except those for carbonated beverages	0	A	15 %	
2106.90.15	Preparations based on aromatic bitter extracts, whether or not in powdered form, for flavouring alcoholic beverages	0	A	15 %	
2106.90.16	Preparations based on eggs ("egg nog")	0	A	FREE	
2106.90.17	Milk-substitute dietary preparations with a protein base	0	A	5 %	
2106.90.19	Other	10	E	15 %	
2106.90.19A	Only composite preparations for the drinks industry, excluding those of heading 33.02	0	A	15 %	
2106.90.19B	Exclusively liquid preparations based on maize (corn) syrup and partially hydrogenated palm oil, of a kind used for decorating and filling bakery products, in containers holding more than 2 kg	0	A	15 %	
2106.90.20	Chewing gums (chicle) for diabetics	15	A	10 %	
2106.90.30	Ice cream powders	15	H	FREE	
2106.90.41	With added sugar or other sweetener	15	H	15 %	
2106.90.41A	Exclusively powders for the preparation of gelatine	—	F	15 %	
2106.90.49	Other	15	H	5 %	
2106.90.49A	Exclusively powders for the preparation of gelatine	—	F	5 %	
2106.90.50	Mixtures of plants or parts of plants, seeds or fruits (whole, cut, in parts or powdered) for infusions or teas	15	A	FREE	
2106.90.61	Intended to improve the digestion	15	A	FREE	
2106.90.62	Based on vitamins or minerals	15	A	5 %	
2106.90.69	Other	15	A	10 %	
2106.90.70	Prepared food stabilisers, emulsifiers or antioxidants	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2106.90.80	Artificial flavourings for industrial preparation	15	A	FREE	
2106.90.91	Preparations for sausages with a protein base	15	A	15 %	
2106.90.92	Hydrolysed protein	5	E	FREE	
2106.90.93	Royal jelly	15	A	10 %	
2106.90.99	Other	10	E	10 %	
2106.90.99A	Exclusively preparations for feeding infants, packaged for retail sale	0	A	10 %	
2106.90.99B	Exclusively autolysed yeasts ("yeast extracts")	5	E	10 %	
2106.90.99C	Exclusively imitation cheese	—	F	10 %	See paragraph 8, Section B of Annex I
22	Beverages, spirits and vinegar				
22.01	WATER, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATER AND AERATED WATER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING; ICE AND SNOW.				
2201.10	Mineral water and aerated water:				
2201.10.10	Mineral water, not artificially aerated	15	H	15 %	
2201.10.20	Aerated water	15	H	10 %	
2201.10.90	Other	15	H	15 %	
2201.90	Other:				
2201.90.10	Ice and snow	15	H	10 %	
2201.90.20	Drinking water	15	H	15 %	
2201.90.90	Other	15	H	15 %	
22.02	WATER, INCLUDING MINERAL WATER AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09.				
2202.10.10	Carbonated beverages	15	H	15 %	
2202.10.90	Other	15	H	15 %	
2202.90	Other:				
2202.90.11	Based on milk, with or without cocoa	—	F	30 %	
2202.90.11A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	30 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2202.90.19	Other	—	F	15 %	
2202.90.19A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	15 %	
2202.90.20	Coffee-flavoured diet beverages	—	F	15 %	
2202.90.30	Other diet beverages; restorative tonics	—	F	5 %	
2202.90.40	Aqueous electrolytic solutions based on sugars and chemicals, used to replace lost liquids and minerals	—	F	5 %	
2202.90.90	Other	—	F	15 %	
2202.90.90A	Exclusively food preparations of the kinds referred to in Note 1 a) of Chapter 30, for use as beverages	30	H	15 %	
2203.00	Beer made from malt:				
2203.00.10	With a CIF value of B/0.76 or more per litre	40	H	15 %	
2203.00.90	Other	40	H	15 %	
22.04	WINE FROM FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09.				
2204.10	Sparkling wine:				
2204.10.10	Champagne	20	A	10 %	
2204.10.90	Other	20	A	10 %	
2204.21	In containers holding 2 litres or less:				
2204.21.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.19	Other	20	A	15 %	
2204.21.21	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.29	Other	20	A	15 %	
2204.21.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.21.99	Other	20	A	15 %	
2204.29	Other:				
2204.29.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.19	Other	20	A	15 %	
2204.29.21	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.29	Other	20	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2204.29.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2204.29.99	Other	20	A	15 %	
2204.30.00	Other grape musts	20	A	15 %	
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.				
2205.10	In containers holding 2 litres or less:				
2205.10.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.19	Other	20	A	15 %	
2205.10.20	Restorative tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate	20	A	5 %	
2205.10.30	Aqueous dilution of wine with vegetable or fruit juices, whether or not flavoured, containing added carbon dioxide and with an alcoholic strength of not more than 6 % by volume	20	A	15 %	
2205.10.40	Sangrias and other wines flavoured with vegetables or fruit, with no added carbon dioxide	20	A	15 %	
2205.10.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.10.99	Other	20	A	15 %	
2205.90	Other:				
2205.90.11	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.19	Other	20	A	15 %	
2205.90.20	Restorative tonic wines containing added vitamins, quinine chlorohydrate and calcium pantothenate	20	A	5 %	
2205.90.30	Punches and other wines flavoured with vegetables or fruit	20	A	15 %	
2205.90.91	With an alcoholic strength of over 20 % by volume	20	A	15 %	
2205.90.99	Other	20	A	15 %	
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY OR MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2206.00.11	With an alcoholic strength of 20 % or less by volume	20	E1	15 %	
2206.00.19	Other	20	E1	15 %	
2206.00.20	Cider	20	E1	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2206.00.30	Aqueous dilution of fermented vegetable or fruit juices, whether or not containing added wine, added carbon dioxide, and with an alcoholic strength of not more than 6 % by volume	20	E1	15 %	
2206.00.40	Other fermented beverages based on apples with an alcoholic strength of not more than 20 % by volume	20	E1	15 %	
2206.00.91	With an alcoholic strength of over 20 % by volume	20	E1	15 %	
2206.00.99	Other	20	E1	15 %	
22.07	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF AT LEAST 80 % BY VOLUME; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.				
2207.10	Undenatured ethyl alcohol with an alcoholic strength of at least 80 % by volume				
2207.10.10	Chemical reagents; absolute alcohol	—	F	15 %	
2207.10.20	Rectified alcohol for the pharmaceutical industry	—	F	FREE	
2207.10.90	Other	—	F	15 %	
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	—	F	FREE	
22.08	UNDENATURED ETHYL ALCOHOL WITH AN ALCOHOLIC STRENGTH OF LESS THAN 80 % BY VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.				
2208.20	Spirits obtained by distilling grape wine or grape marc (cognac, brandy, etc.):				
2208.20.10	In original containers for retail sale	30	A	15 %	
2208.20.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.20.90	Other	30	A	15 %	
2208.30	Whisky:				
2208.30.10	With a C.I.F. value of less than B/70.00 per case (12 units)	30	C1	15 %	
2208.30.20	With a C.I.F. value of at least B/70.00 per case (12 units)	30	C1	15 %	
2208.30.30	Concentrates for the industrial preparation of alcoholic beverages	30	C1	15 %	
2208.30.30A	Exclusively rum	—	F	15 %	
2208.30.90	Other	30	C1	15 %	
2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.40.10	In original containers for retail sale	—	F	15 %	
2208.40.20	Concentrates for the industrial preparation of alcoholic beverages	—	F	15 %	
2208.40.90	Other	—	F	15 %	
2208.50	Gin and Geneva:				
2208.50.10	In original containers for retail sale	30	A	15 %	
2208.50.20	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.50.90	Other	30	A	15 %	
2208.60	Vodka:				
2208.60.10	With an alcoholic strength of over 60° GL (in original containers for retail sale)	30	E	15 %	
2208.60.20	With an alcoholic strength of no more than 60° GL and a C.I.F. of over B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.30	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in original containers for retail sale)	30	E	15 %	
2208.60.40	With an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre (in bulk)	30	E	15 %	
2208.60.50	Concentrates for the industrial preparation of alcoholic beverages	30	E	15 %	
2208.60.90	Other	30	E	15 %	
2208.70	Liqueurs and cordials:				
2208.70.10	With an alcoholic strength of over 20 % but no more than 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.20	With an alcoholic strength of over 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.70.30	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.70.90	Other	30	A	15 %	
2208.90	Other:				
2208.90.11	"Tequila" and "mescal" (in original containers for retail sale)	30	A	10 %	
2208.90.12	Other, with an alcoholic strength of over 60° GL (in original containers for retail sale)	30	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.90.13	Other, with an alcoholic strength of no more than 60° GL and a CIF value of over B/2.50 per litre (in original containers for retail sale)	30	A	15 %	
2208.90.14	Other, with an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre, except in bulk (in original containers for retail sale)	30	A	15 %	
2208.90.15	Other, with an alcoholic strength of no more than 60° GL and a CIF value of no more than B/2.50 per litre (in bulk)	30	A	15 %	
2208.90.16	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.90.19	Other	30	A	15 %	
2208.90.21	With an alcoholic strength of over 60° GL: (in original containers for retail sale)	—	F	15 %	
2208.90.22	Other, with an alcoholic strength of no more than 60° GL and a CIF value of over B/2.50 per litre (in original containers for retail sale)	—	F	15 %	
2208.90.23	Other, with an alcoholic strength of no more than 60° GL and a C.I.F. of no more than B/2.50 per litre, except in bulk (in original containers for retail sale)	—	F	15 %	
2208.90.24	Other, with an alcoholic strength of no more than 60° GL and a CIF value of no more than B/2.50 per litre (in bulk)	—	F	15 %	
2208.90.25	Concentrates for the industrial preparation of alcoholic beverages	—	F	15 %	
2208.90.29	Other	—	F	15 %	
2208.90.30	Aqueous dilution of vegetable or fruit juices, mixed with any distilled product, containing added carbon dioxide, with an alcoholic strength not exceeding 6 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.41	Mixed rum and cola beverages with an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.42	Other, with an alcoholic strength of over 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.43	Other, with an alcoholic strength of over 20 % but no more than 60 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.44	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.49	Other	30	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2208.90.91	With an alcoholic strength of no more than 20 % by volume (in original containers for retail sale)	30	A	15 %	
2208.90.92	Concentrates for the industrial preparation of alcoholic beverages	30	A	15 %	
2208.90.99	Other	30	A	15 %	
22.09	VINEGAR AND VINEGAR SUBSTITUTES OBTAINED FROM ACETIC ACID.				
2209.00.10	Edible vinegar	—	F	15 %	
2209.00.20	Edible vinegar substitutes	—	F	15 %	
23	Residues and waste from the food industries; prepared animal fodder				
23.01	FLOUR, MEAL AND PELLETS, OF MEAT OR MEAT OFFAL, FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.				
2301.10	Flour, meal and pellets, of meat or meat offal; greaves:				
2301.10.10	Greaves	—	F	15 %	
2301.10.90	Other	—	F	15 %	
2301.20	Flour, meal and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:				
2301.20.10	Flour, meal and pellets of fish	15	G	15 %	
2301.20.10A	Fish meal only	0	A	15 %	
2301.20.90	Other	15	G	15 %	
23.02	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS.				
2302.10.00	Of maize (corn)	15	E	15 %	
2302.30.00	Of wheat	15	E	15 %	
2302.40.00	Of other cereals	15	E	15 %	
2302.50.00	Of leguminous plants	5	E	10 %	
23.03	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2303.10	Residues of starch manufacture and similar residues:				
2303.10.11	For food use, including human consumption	0	A	FREE	
2303.10.19	Other	0	A	15 %	
2303.10.90	Other	15	E	15 %	
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	15	E	15 %	
2303.30.00	Brewing or distilling dregs and waste	15	E	15 %	
2304.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL.	—	F	FREE	
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL.	—	F	15 %	
23.06	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05.				
2306.10.00	Of cotton seeds	—	F	15 %	
2306.20.00	Of flax seeds	—	F	15 %	
2306.30.00	Of sunflower seeds	15	E	15 %	
2306.41.00	With a low erucic acid content	5	E	10 %	
2306.49.00	Other	5	E	10 %	
2306.50.00	Of coconut or copra	—	F	15 %	
2306.60.00	Of palm nuts or kernels	—	F	15 %	
2306.90	Other:				
2306.90.10	Of linseed	—	F	10 %	
2306.90.90	Other	—	F	15 %	
2307.00.00	WINE LEES; ARGOL.	5	A	15 %	
23.08	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2308.00.10	Acorns and horse-chestnuts	5	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2308.00.90	Other	5	A	15 %	
23.09	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.				
2309.10	Dog or cat food, packaged for retail sale:				
2309.10.10	Biscuits	—	F	15 %	
2309.10.90	Other	—	F	15 %	
2309.90	Other:				
2309.90.10	Animal feed preparations containing added molasses or sugar	—	F	5 %	
2309.90.21	Fortified oats	5	E	15 %	
2309.90.21A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	
2309.90.22	Milk substitutes for animal feed	5	E	5 %	
2309.90.22A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.23	Other preparations used for calf rearing	5	E	5 %	
2309.90.23A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	5 %	
2309.90.29	Other	5	E	15 %	
2309.90.29A	Exclusively containing antibiotics or vitamins, whether or not intermixed	0	A	15 %	
2309.90.31	Concentrates with less than 36 % crude protein by weight of preparation	15	E	FREE	
2309.90.39	Other	15	E	10 %	
2309.90.40	Other premixes (supplements)	—	A	FREE	
2309.90.50	Other ingredients for the preparation of food (e.g. preparations made up of several mineral substances, basis preparations to elaborate premixes not elsewhere specified or included)	—	A	FREE	
2309.90.91	Food preparations for birds	—	F	15 %	
2309.90.92	Food preparations for fish	—	F	15 %	
2309.90.99	Other	15	E	15 %	
24	Tobacco and manufactured tobacco substitutes				
24.01	UNMANUFACTURED TOBACCO; TOBACCO REFUSE.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2401.10.00	Tobacco, not stemmed/stripped	—	A	FREE	
2401.20.00	Tobacco, partly or wholly stemmed/stripped	—	A	FREE	
2401.30.00	Tobacco waste	15	E	15 %	
2401.30.00A	Exclusively Turco (oriental)	0	A	15 %	
24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.				
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	15	E	15 %	
2402.20.00	Cigarettes containing tobacco	—	F	15 %	
2402.90	Other:				
2402.90.10	Cigars, cheroots and cigarillos	—	F	15 %	
2402.90.20	Cigarettes	—	F	15 %	
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.				
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403.10.10	Cut tobacco for the production of cigarettes	—	F	15 %	
2403.10.20	Pipe tobacco, whether or nor containing tobacco substitutes	—	F	15 %	
2403.10.30	Cut chewing tobacco, unpressed	—	F	15 %	
2403.10.90	Other	—	F	15 %	
2403.91.00	"Homogenised" or "reconstituted" tobacco	0	A	15 %	
2403.99	Other:				
2403.99.10	Pressed into tablets for smoking or chewing	—	F	15 %	
2403.99.20	Powdered tobacco (snuff)	—	F	15 %	
2403.99.90	Other	—	F	15 %	
25	Mineral products				
25.01	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER.				
2501.00.10	Sea water	81	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2501.00.20	Pure sodium chloride (analitic grade)	0	A	15 %	
2501.00.30	Table or kitchen salt	81	E	81 %	
2501.00.40	Industrial refined salt in containers of no less than 25 kilos	81	H	FREE	
2501.00.91	Prepared for animal feed	81	E	15 %	
2501.00.99	Other	81	E	81 %	
2501.00.99A	Refined salt only	81	H	81 %	
2502.00.00	UNROASTED IRON PYRITES.	0	A	10 %	
25.03	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR.				
2503.00.10	Crude and unrefined sulphur	0	A	FREE	
2503.00.90	Other	0	A	FREE	
25.04	NATURAL GRAPHITE.				
2504.10.00	In powder or in flakes	0	A	10 %	
2504.90.00	Other	0	A	FREE	
25.05	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26.				
2505.10	Silica sands and quartz sands:				
2505.10.10	For filters	0	A	FREE	
2505.10.90	Other	0	A	FREE	
2505.90.00	Other	0	A	10 %	
25.06	QUARTZ (OTHER THAN NATURAL SANDS);QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2506.10.00	Quartz	0	A	10 %	
2506.20.00	Quartzite	0	A	10 %	
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	0	A	FREE	
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.				
2508.10.00	Bentonite	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2508.30.00	Fire clays	0	A	FREE	
2508.40.00	Other clays	0	A	FREE	
2508.50.00	Andalusite, kyanite and sillimanite	0	A	FREE	
2508.60.00	Mullite	0	A	FREE	
2508.70.00	Chamotte or dinas earths	0	A	10 %	
2509.00.00	CHALK.	0	A	FREE	
25.10	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALKS.				
2510.10.00	Unground	0	A	FREE	
2510.20.00	Ground	0	A	FREE	
25.11	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE),WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16.				
2511.10.00	Natural barium sulphate (barytes)	0	A	FREE	
2511.20	Natural barium carbonate (witherite):				
2511.20.10	Not calcined	0	A	10 %	
2511.20.20	Calcined	0	A	15 %	
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS.	0	A	FREE	
25.13	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED.				
2513.10	Pumice stone:				
2513.10.10	Crude or in irregular pieces, whether or not crushed or ground	0	A	FREE	
2513.10.90	Other	0	A	10 %	
2513.20	Emery, natural corundum, natural garnet and other natural abrasives:				
2513.20.10	Crude or in irregular pieces	0	A	FREE	
2513.20.90	Other	0	A	10 %	
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
25.15	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE WITH AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2515.11.00	Crude or roughly trimmed	10	E	10 %	
2515.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E	FREE	
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	10	E	10 %	
25.16	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS.				
2516.11.00	Crude or roughly trimmed	5	E	FREE	
2516.12.00	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	E	FREE	
2516.20.00	Sandstone	5	A	15 %	
2516.90.00	Other monumental or building stone	15	C	15 %	
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 CONTAINING MATERIALS FROM THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED.				
2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2517.10.10	Filtering gravel	5	E	FREE	
2517.10.90	Other	5	E	10 %	
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	E	10 %	
2517.30.00	Tarred macadam	5	E	10 %	
2517.41.00	Of marble	5	E	FREE	
2517.49.00	Other	5	E	10 %	
25.18	DOLOMITE, WHETHER OR NOT SINTERED OR CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLAB; AGGLOMERATED DOLOMITE.				
2518.10.00	Dolomite, not calcined or sintered, called "crude"	5	E	FREE	
2518.20.00	Calcined or sintered dolomite	5	E	10 %	
2518.30.00	Dolomite ramming mix	5	E	10 %	
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.				
2519.10.00	Natural magnesium carbonate (magnesite)	0	A	FREE	
2519.90.00	Other	0	A	10 %	
25.20	GYPSUM; 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	FREE	
2520.20.00	Plasters	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2521.00.00	LIMESTONE FLUX; STONES FOR THE MANUFACTURE OF LIME OR CEMENT.	5	E	10 %	
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25.				
2522.10.00	Quicklime	10	E	15 %	
2522.20.00	Slaked lime	10	E	15 %	
2522.30.00	Hydraulic lime	10	G	15 %	
25.23	HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS (NOT POWDERED).				
2523.10.00	Cement clinkers (not powdered)	5	G	FREE	
2523.21.00	White cement, whether or not artificially coloured	0	A	10 %	
2523.29.00	Other	10	G	10 %	
2523.30.00	Aluminous cements	10	G	10 %	
2523.90.00	Other hydraulic cements	10	G	10 %	
25.24	ASBESTOS.				
2524.10.00	Crocidolite	0	A	FREE	
2524.90.00	Other	0	A	FREE	
25.25	MICA, INCLUDING SPLITTINGS; MICA WASTE.				
2525.10.00	Crude mica and mica rifted into sheets or splittings	0	A	10 %	
2525.20.00	Mica powder	0	A	FREE	
2525.30.00	Mica waste	0	A	10 %	
25.26	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; TALC.				
2526.10.00	Neither crushed nor ground	0	A	10 %	
2526.20.00	Crushed or ground	0	A	FREE	
25.28	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINES; NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H_3BO_3, CALCULATED ON THE DRY WEIGHT.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	0	A	10 %	
2528.90.00	Other	0	A	10 %	
25.29	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.				
2529.10.00	Feldspar	0	A	FREE	
2529.21.00	Containing 97 % or less calcium fluoride by weight	0	A	FREE	
2529.22.00	Containing more than 97 % calcium fluoride by weight	0	A	FREE	
2529.30.00	Leucite; nepheline and nepheline syenite	0	A	10 %	
25.30	MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE.				
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	0	A	5 %	
2530.20.00	Kieserite and epsomite (natural magnesium sulphates)	0	A	FREE	
2530.90	Other:				
2530.90.10	Earth colours	0	A	5 %	
2530.90.20	Natural cryolite; natural chiolite	0	A	10 %	
2530.90.30	Natural micaceous iron oxides	0	A	FREE	
2530.90.90	Other	0	A	5 %	
26	Ores, slag and ash				
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.				
2601.11.00	Non-agglomerated	0	A	10 %	
2601.12.00	Agglomerated	0	A	10 %	
2601.20.00	Roasted iron pyrites (pyrites ashes)	0	A	10 %	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT.	0	A	10 %	
2603.00.00	COPPER ORES AND CONCENTRATES.	0	A	10 %	
2604.00.00	NICKEL ORES AND CONCENTRATES.	0	A	10 %	
2605.00.00	COBALT ORES AND CONCENTRATES.	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2606.00.00	ALUMINIUM ORES AND CONCENTRATES.	0	A	10 %	
2607.00.00	LEAD ORES AND CONCENTRATES.	0	A	10 %	
2608.00.00	ZINC ORES AND CONCENTRATES.	0	A	10 %	
2609.00.00	TIN ORES AND CONCENTRATES.	0	A	10 %	
2610.00.00	CHROMIUM ORES AND CONCENTRATES.	0	A	10 %	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES.	0	A	10 %	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES.				
2612.10.00	Uranium ores and concentrates	0	A	10 %	
2612.20.00	Thorium ores and concentrates	0	A	10 %	
26.13	MOLYBDENUM ORES AND CONCENTRATES.				
2613.10.00	Roasted	0	A	FREE	
2613.90.00	Other	0	A	FREE	
2614.00.00	TITANIUM ORES AND CONCENTRATES.	0	A	10 %	
26.15	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.				
2615.10.00	Zirconium ores and concentrates	0	A	10 %	
2615.90.00	Other	0	A	10 %	
26.16	PRECIOUS METAL ORES AND CONCENTRATES.				
2616.10.00	Silver ores and concentrates	5	C	10 %	
2616.90	Other:				
2616.90.10	Gold ores and concentrates	5	C	FREE	
2616.90.90	Other	5	C	10 %	
26.17	OTHER ORES AND CONCENTRATES.				
2617.10.00	Antimony ores and concentrates	0	A	10 %	
2617.90.00	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	FREE	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL.	0	A	10 %	
26.20	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL),CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS.				
2620.11.00	Galvanization bushes	0	A	10 %	
2620.19.00	Other	0	A	10 %	
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	10 %	
2620.29.00	Other	0	A	10 %	
2620.30.00	Containing mainly copper	0	A	10 %	
2620.40.00	Containing mainly aluminium	0	A	10 %	
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	10 %	
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	10 %	
2620.99	Other:				
2620.99.10	Residues of carnallite	0	A	15 %	
2620.99.20	Containing mainly vanadium	0	A	10 %	
2620.99.90	Other	0	A	10 %	
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.				
2621.10.00	Ash and residues from the incineration of municipal waste	0	A	10 %	
2621.90.00	Other	0	A	10 %	
27	Mineral fuels, mineral oils and their distillation products; bituminous substances; mineral waxes				
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2701.11.00	Anthracite	5	E	10 %	
2701.12.00	Bituminous coal	10	E	FREE	
2701.19.00	Other coal	5	E	10 %	
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	10 %	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.				
2702.10.00	Lignites, whether or not pulverised, but not agglomerated	5	E	10 %	
2702.20.00	Agglomerated lignite	5	E	10 %	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED.	0	A	10 %	
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.				
2704.00.10	Retort carbon	0	A	15 %	
2704.00.90	Other	0	A	10 %	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GAS AND OTHER GASEOUS HYDROCARBONS.	15	E	15 %	
2706.00.00	TARS DISTILLED FROM COAL, LIGNITE OR PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS.	15	E	15 %	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.				
2707.10.00	Benzol (benzene)	10	E	FREE	
2707.20.00	Toluol (toluene)	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2707.30.00	Xylol (xylenes)	10	E	FREE	
2707.40.00	Naphthalene	10	E	FREE	
2707.50.00	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	15 %	
2707.91.00	Creosote oils	10	E	10 %	
2707.99	Other:				
2707.99.10	Solvent naphtha	10	E	15 %	
2707.99.90	Other	10	E	FREE	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS.				
2708.10.00	Pitch	10	E	10 %	
2708.20.00	Pitch coke	10	E	10 %	
2709.00.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE.	0	A	FREE	
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS.				
2710.11	Light oils and preparations:				
2710.11.11	Of a quality not exceeding 87 octanes	0	A	FREE	
2710.11.12	Of a quality exceeding 87 octanes but not exceeding 91 octanes	0	A	FREE	
2710.11.13	Of a quality exceeding 91 octanes	0	A	FREE	
2710.11.14	Aviation fuel	0	A	FREE	
2710.11.19	Other	0	A	FREE	
2710.11.20	Leaded petrols	0	A	FREE	
2710.11.91	White spirit	5	E	FREE	
2710.11.92	Petroleum naphtha ("petroleum ether")	—	A	FREE	
2710.11.93	Fuels for reactors and turbines, jet fuels	15	E	FREE	
2710.11.99	Other	15	E	FREE	
2710.19	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2710.19.10	Kerosene	0	A	FREE	
2710.19.21	Diesel-type fuels for motor vehicles	0	A	FREE	
2710.19.22	Marine diesel	0	A	30 %	
2710.19.29	Other	0	A	30 %	
2710.19.30	Other heavy fuel oils, including prepared fuel oils (for example Bunker C, low viscosity)	0	A	FREE	
2710.19.91	Base mineral oils, whether or not coloured, excluding compound oils, not packaged for direct retail sale	—	A	FREE	
2710.19.92	Lubricating oils for electrical transformers or circuit breakers; aviation lubricating oils	15	C	10 %	
2710.19.93	Nationally produced lubricating oils	15	C	15 %	
2710.19.94	Brake and hydraulic transmission fluids	5	E	15 %	
2710.19.95	Lubricating greases	15	C	5 %	
2710.19.96	Spindle oils	15	C	5 %	
2710.19.99	Other	10	E	5 %	
2710.19.99A	Oils exclusively for industrial use (excluding kerosenes)	0	A	5 %	
2710.19.99B	Exclusively medium oils and preparations (excluding kerosenes and other oils for industrial use)	15	E	5 %	
2710.19.99C	Exclusively other lubricating oils and oils for use in agriculture, of a kind used for pest control and diseases	15	C		
2710.19.99D	Exclusively heavy oils and preparations, except fuel oils and paraffinic or naphthenic oils, refined	15	E	5 %	
2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):				
2710.91.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	
2710.91.90	Other	15	E	10 %	
2710.99	Other:				
2710.99.10	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	15	E	FREE	
2710.99.90	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.				
2711.11.00	Natural gas	0	A	FREE	
2711.12.00	Propane	0	A	FREE	
2711.13.00	Butanes	0	A	FREE	
2711.14.00	Ethylene, propylene, butylene and butadiene	0	A	FREE	
2711.19.00	Other	0	A	FREE	
2711.21.00	Natural gas	0	A	FREE	
2711.29	Other:				
2711.29.10	Butanes	0	A	FREE	
2711.29.90	Other	0	A	FREE	
27.12	PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED.				
2712.10.00	Petroleum jelly	0	A	FREE	
2712.20.00	Paraffin wax containing by weight less than 0,75 % of oil	0	A	FREE	
2712.90	Other:				
2712.90.10	Paraffin wax containing 0,75 % or more by weight of oil	0	A	FREE	
2712.90.90	Other	0	A	10 %	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.				
2713.11.00	Not calcined	0	A	FREE	
2713.12.00	Calcined	5	E	10 %	
2713.20.00	Petroleum bitumen	0	A	10 %	
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	10 %	
27.14	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.				
2714.10.00	Bituminous or oil shale and tar sands	5	E	10 %	
2714.90.00	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
27.15	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS).				
2715.00.11	Penetration grade asphalt	10	E	FREE	
2715.00.12	Cut-back asphalt	10	E	FREE	
2715.00.13	Asphalt cement for roads	10	E	FREE	
2715.00.19	Other	10	E	FREE	
2715.00.90	Other	10	E	10 %	
2716.00.00	ELECTRICAL ENERGY (OPTIONAL HEADING).	0	A	FREE	
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes				
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE.				
2801.10.00	Chlorine	0	A	FREE	
2801.20.00	Iodine	0	A	FREE	
2801.30.00	Fluorine; bromine	0	A	5 %	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.	0	A	FREE	
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE).	0	A	FREE	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METALS.				
2804.10.00	Hydrogen	10	E	5 %	
2804.21.00	Argon	0	A	FREE	
2804.29	Other:				
2804.29.10	Neon	0	A	FREE	
2804.29.90	Other	0	A	5 %	
2804.30.00	Nitrogen	0	A	5 %	
2804.40.00	Oxygen	10	E	15 %	
2804.50.00	Boron; tellurium	0	A	FREE	
2804.61.00	Containing by weight not less than 99,99 % silicon	0	A	FREE	
2804.69.00	Other	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2804.70.00	Phosphorus	0	A	FREE	
2804.80.00	Arsenic	0	A	FREE	
2804.90.00	Selenium	0	A	FREE	
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTER-ALLOYED; MERCURY.				
2805.11.00	Sodium	0	A	5 %	
2805.12.00	Calcium	0	A	5 %	
2805.19.10	Lithium	0	A	5 %	
2805.19.91	Strontium and barium	0	A	5 %	
2805.19.99	Other	0	A	5 %	
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	0	A	5 %	
2805.40.00	Mercury	0	A	5 %	
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.				
2806.10.00	Hydrogen chloride (hydrochloric acid)	0	A	FREE	
2806.20.00	Chlorosulphuric acid	0	A	FREE	
2807.00.00	SULPHURIC ACID; OLEUM.	—	A	FREE	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS.	0	A	FREE	
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED.				
2809.10.00	Diphosphorus pentoxide	0	A	FREE	
2809.20.00	Phosphoric acid and polyphosphoric acids	0	A	FREE	
2810.00.00	OXIDES OF BORON; BORIC ACIDS.	0	A	FREE	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.				
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	0	A	FREE	
2811.19	Other:				
2811.19.10	Perchloric acid	0	A	FREE	
2811.19.20	Hydrobromic acid	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2811.19.30	Hydriodic acid	0	A	FREE	
2811.19.40	Hydrogen cyanide	0	A	FREE	
2811.19.90	Other	0	A	FREE	
2811.21.00	Carbon dioxide	0	A	15 %	
2811.22.00	Silicon dioxide	0	A	FREE	
2811.29	Other:				
2811.29.10	Sulphur trioxide (sulphuric anhydride)	0	A	FREE	
2811.29.90	Other	0	A	FREE	
28.12	HALIDES AND HALIDE OXIDES OF NON-METALS.				
2812.10.10	Of phosphorus	0	A	FREE	
2812.10.20	Of sulphur	0	A	FREE	
2812.10.90	Other	0	A	5 %	
2812.90	Other:				
2812.90.10	Phosphorus tribromide	0	A	FREE	
2812.90.90	Other	0	A	FREE	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.				
2813.10.00	Carbon disulphide	0	A	5 %	
2813.90.00	Other	0	A	5 %	
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.				
2814.10.00	Anhydrous ammonia	0	A	FREE	
2814.20.00	Ammonia in aqueous solution	0	A	FREE	
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.				
2815.11.00	Solid	0	A	FREE	
2815.12.00	In aqueous solution (soda lye or liquid soda)	0	A	FREE	
2815.20.00	Potassium hydroxide (caustic potash)	0	A	FREE	
2815.30.00	Peroxides of sodium or potassium	0	A	FREE	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2816.10.00	Hydroxide and peroxide of magnesium	0	A	FREE	
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	0	A	FREE	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE.	0	A	FREE	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.				
2818.10.00	Artificial corundum, whether or not chemically defined	0	A	FREE	
2818.20.00	Aluminium oxide, other than artificial corundum	0	A	FREE	
2818.30.00	Aluminium hydroxide	0	A	FREE	
28.19	CHROMIUM OXIDES AND HYDROXIDES.				
2819.10.00	Chromium trioxide	0	A	FREE	
2819.90.00	Other	0	A	FREE	
28.20	MANGANESE OXIDES.				
2820.10.00	Manganese dioxide	0	A	FREE	
2820.90.00	Other	0	A	5 %	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS FE_2O_3.				
2821.10.00	Iron oxides and hydroxides	0	A	FREE	
2821.20.00	Earth colours	0	A	FREE	
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	0	A	5 %	
2823.00.00	TITANIUM OXIDES.	0	A	FREE	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD.				
2824.10.00	Lead monoxide (litharge, massicot)	0	A	FREE	
2824.90	Other:				
2824.90.10	Red lead and orange lead	0	A	FREE	
2824.90.90	Other	0	A	5 %	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.				
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2825.20.00	Lithium oxide and hydroxide	0	A	FREE	
2825.30.00	Vanadium oxides and hydroxides	0	A	FREE	
2825.40.00	Nickel oxides and hydroxides	0	A	FREE	
2825.50.00	Copper oxides and hydroxides	0	A	FREE	
2825.60.00	Germanium oxides and zirconium dioxide	0	A	FREE	
2825.70.00	Molybdenum oxides and hydroxides	0	A	FREE	
2825.80.00	Antimony oxides	0	A	FREE	
2825.90	Other:				
2825.90.10	Calcium hydroxide	0	A	FREE	
2825.90.90	Other	0	A	5 %	
28.26	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.				
2826.12.00	Of aluminium	0	A	FREE	
2826.19	Other:				
2826.19.10	Of ammonium or sodium	0	A	FREE	
2826.19.90	Other	0	A	5 %	
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	0	A	FREE	
2826.90	Other:				
2826.90.10	Fluorosilicate of sodium or of potassium	0	A	FREE	
2826.90.90	Other	0	A	5 %	
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.				
2827.10.00	Ammonium chloride	0	A	FREE	
2827.20.00	Calcium chloride	0	A	FREE	
2827.31.00	Of magnesium	0	A	FREE	
2827.32.00	Of aluminium	0	A	FREE	
2827.35.00	Of nickel	0	A	FREE	
2827.39	Other:				
2827.39.20	Of tin	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2827.39.30	Of barium	0	A	FREE	
2827.39.90	Other	0	A	FREE	
2827.41.00	Of copper	0	A	FREE	
2827.49.00	Other	0	A	FREE	
2827.51.00	Bromides of sodium or of potassium	0	A	FREE	
2827.59.00	Other	0	A	FREE	
2827.60.00	Iodides and iodide oxides	0	A	FREE	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.				
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5	C	FREE	
2828.90.00	Other	—	A	FREE	
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.				
2829.11.00	Of sodium	0	A	FREE	
2829.19.00	Other	0	A	FREE	
2829.90.00	Other	0	A	5 %	
28.30	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2830.10.00	Sodium sulphides	0	A	FREE	
2830.90	Other:				
2830.90.10	Zinc or cadmium sulphides	0	A	FREE	
2830.90.90	Other	0	A	5 %	
28.31	DITHIONITES AND SULPHOXYLATES.				
2831.10.00	Of sodium	0	A	FREE	
2831.90.00	Other	0	A	5 %	
28.32	SULPHITES; THIOSULPHATES.				
2832.10.00	Sodium sulphites	0	A	FREE	
2832.20.00	Other sulphites	0	A	FREE	
2832.30.00	Thiosulphates	0	A	FREE	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2833.11.00	Disodium sulphate	0	A	FREE	
2833.19.00	Other	0	A	FREE	
2833.21.00	Of magnesium	0	A	FREE	
2833.22.00	Of aluminium	0	A	5 %	
2833.24.00	Of nickel	0	A	FREE	
2833.25.00	Of copper	0	A	FREE	
2833.27.00	Of barium	0	A	FREE	
2833.29.00	Other	0	A	FREE	
2833.30	Alums:				
2833.30.10	Of aluminium	0	A	FREE	
2833.30.90	Other	0	A	5 %	
2833.40.00	Peroxosulphates (persulphates)	0	A	FREE	
28.34	NITRITES; NITRATES.				
2834.10	Nitrites:				
2834.10.10	Of sodium	0	A	FREE	
2834.10.90	Other	0	A	FREE	
2834.21	Of potassium:				
2834.21.10	Containing by weight more than 98 % potassium nitrate	0	A	FREE	
2834.21.90	Other	0	A	FREE	
2834.29	Other:				
2834.29.10	Calcium nitrate	0	A	FREE	
2834.29.20	Of bismuth	0	A	FREE	
2834.29.90	Other	0	A	FREE	
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED.				
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	FREE	
2835.22.00	Of mono- or disodium	0	A	FREE	
2835.24.00	Of potassium	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2835.25.00	Calcium hydrogenorthophosphate (dicalcium phosphate)	0	A	FREE	
2835.26.00	Other phosphates of calcium	0	A	FREE	
2835.29	Other:				
2835.29.10	Of triammonium	0	A	FREE	
2835.29.90	Other	0	A	FREE	
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	0	A	FREE	
2835.39.00	Other	0	A	FREE	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.				
2836.20.00	Disodium carbonate	0	A	FREE	
2836.30.00	Sodium hydrogen carbonate (sodium bicarbonate)	0	A	FREE	
2836.40.00	Potassium carbonate	0	A	FREE	
2836.50.00	Calcium carbonate	0	A	FREE	
2836.60.00	Barium carbonate	0	A	FREE	
2836.91.00	Lithium carbonates	0	A	FREE	
2836.92.00	Strontium carbonate	0	A	FREE	
2836.99.10	Bismuth carbonate	0	A	FREE	
2836.99.90	Other	0	A	FREE	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.				
2837.11.00	Of sodium	0	A	FREE	
2837.19	Other:				
2837.19.10	Potassium cyanide	0	A	FREE	
2837.19.90	Other	0	A	5 %	
2837.20	Complex cyanides:				
2837.20.10	Sodium cyanotrihydroborate	0	A	FREE	
2837.20.90	Other	0	A	5 %	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES.				
2839.11.00	Metasilicates	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2839.19.00	Other	0	A	FREE	
2839.90	Other:				
2839.90.10	Magnesium silicate ("Florisil")	0	A	FREE	
2839.90.90	Other	0	A	FREE	
28.40	BORATES; PEROXOBORATES (PERBORATES).				
2840.11.00	Anhydrous	0	A	FREE	
2840.19.00	Other	0	A	FREE	
2840.20.00	Other borates	0	A	FREE	
2840.30.00	Peroxoborates (perborates)	0	A	FREE	
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.				
2841.30.00	Sodium dichromate	0	A	FREE	
2841.50	Other chromates and dichromates; peroxochromates				
2841.50.10	Potassium dichromate	0	A	FREE	
2841.50.90	Other	0	A	FREE	
2841.61.00	Potassium permanganate	0	A	FREE	
2841.69.00	Other	0	A	5 %	
2841.70.00	Molybdates	0	A	FREE	
2841.80.00	Tungstates (wolframates)	0	A	FREE	
2841.90	Other				
2841.90.10	Aluminates	0	A	FREE	
2841.90.90	Other	0	A	5 %	
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES.				
2842.10.00	Double or complex silicates, including aluminosilicates, whether or not chemically defined	0	A	FREE	
2842.90	Other:				
2842.90.10	Salts of inorganic acids of non-metallic elements or of peroxoacids not included in other headings	0	A	FREE	
2842.90.20	Double or complex chlorides (chlorosalts)	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2842.90.30	Double or complex iodides (iodosalts)	0	A	5 %	
2842.90.40	Double or complex salts containing sulphur (thiosalts)	0	A	FREE	
2842.90.50	Double or complex phosphates (phosphosalts) and double or complex silicates	0	A	FREE	
2842.90.91	Fulminates, cyanates and thiocyanates	0	A	5 %	
2842.90.99	Other	0	A	FREE	
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.				
2843.10.00	Colloidal precious metals	0	A	5 %	
2843.21.00	Silver nitrate	0	A	FREE	
2843.29.00	Other	0	A	5 %	
2843.30.00	Gold compounds	0	A	5 %	
2843.90	Other compounds; amalgams:				
2843.90.11	Platinum chloride or platinum oxide	0	A	5 %	
2843.90.19	Other	0	A	5 %	
2843.90.21	Palladium chloride	0	A	5 %	
2843.90.29	Other	0	A	5 %	
2843.90.91	Amalgams of precious metals	0	A	5 %	
2843.90.99	Other	0	A	5 %	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.				
2844.10	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:				
2844.10.10	Ferro-uranium alloys	0	A	10 %	
2844.10.90	Other	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	5 %	
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	10 %	
2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements; Isotopes or compounds; radioactive residues:				
2844.40.10	Radium	0	A	5 %	
2844.40.90	Other	0	A	5 %	
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	5 %	
2845.10.00	Heavy water (deuterium oxide)	0	A	5 %	
2845.90.00	Other	0	A	5 %	
2846.10.00	Cerium compounds	0	A	FREE	
2846.90.00	Other	0	A	5 %	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA.	0	A	FREE	
28.48	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS.				
2848.00.10	Of copper (phosphor copper), containing more than 15 % phosphorus by weight	0	A	5 %	
2848.00.90	Of other metals or non-metallic elements	0	A	5 %	
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.				
2849.10.00	Of calcium	0	A	FREE	
2849.20.00	Of silicon	0	A	FREE	
2849.90.00	Other	0	A	5 %	
28.50	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2850.00.11	Of lithium, aluminium	0	A	5 %	
2850.00.19	Other	0	A	5 %	
2850.00.20	Nitrides	0	A	5 %	
2850.00.30	Azides	0	A	5 %	
2850.00.40	Silicides	0	A	5 %	
2850.00.50	Borides	0	A	5 %	
28.52	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS.				
2852.00.10	Oxides, hydroxides, peroxides, sulphides, polysulphides, cyanide oxides, phosphides, carbides, hydrides, nitrides, azides, silicides and borides, fulminates, cyanates and thiocyanates	0	A	5 %	
2852.00.20	Peptones and other protein substances	0	A	6 %	
2852.00.30	Albuminoidal compounds	0	A	15 %	
2852.00.90	Other	0	A	FREE	
28.53	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.				
2853.00.10	Distilled and conductivity water and water of similar purity	0	A	5 %	
2853.00.20	Bromine cyanide	0	A	FREE	
2853.00.31	Of sodium	0	A	5 %	
2853.00.39	Other	0	A	5 %	
2853.00.91	Cyanogen chloride	0	A	5 %	
2853.00.99	Other	0	A	5 %	
29	Organic chemicals				
29.01	ACYCLIC HYDROCARBONS.				
2901.10	Saturated:				
2901.10.10	Hexane	0	A	FREE	
2901.10.20	Isoctane	0	A	FREE	
2901.10.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2901.21.00	Ethylene	0	A	FREE	
2901.22.00	Propene (propylene)	0	A	FREE	
2901.23.00	Butene (butylene) and isomers thereof	0	A	FREE	
2901.24.00	Buta-1,3-diene and isoprene	0	A	FREE	
2901.29	Other:				
2901.29.10	Acetylene	10	E	9 %	
2901.29.90	Other	0	A	FREE	
29.02	Other:				
2902.11.00	Cyclohexane	0	A	FREE	
2902.19.10	For agricultural use	0	A	FREE	
2902.19.90	Other	0	A	2 %	
2902.20.00	Benzene	0	A	FREE	
2902.30.00	Toluene	0	A	FREE	
2902.41.00	*o*-Xylene	5	E	FREE	
2902.42.00	*m*-Xylene	5	E	FREE	
2902.43.00	*p*-Xylene	5	E	FREE	
2902.44.00	Mixed xylene isomers	5	E	FREE	
2902.50.00	Styrene	0	A	FREE	
2902.60.00	Ethylbenzene	0	A	FREE	
2902.70.00	Cumene	0	A	FREE	
2902.90.00	Other	0	A	FREE	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS.				
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A	FREE	
2903.12.00	Dichloromethane (methylene chloride)	0	A	FREE	
2903.13.00	Chloroform (trichloromethane)	0	A	FREE	
2903.14.00	Carbon tetrachloride	0	A	5 %	
2903.15.00	Ethylene dichloride (ISO) (1, 2-dichloroethane)	0	A	FREE	
2903.19	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2903.19.10	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes	0	A	FREE	
2903.19.90	Other	0	A	FREE	
2903.21.00	Vinyl chloride (chloroethylene)	0	A	FREE	
2903.22.00	Trichloroethylene	0	A	FREE	
2903.23.00	Tetrachloroethylene (perchloroethylene)	0	A	FREE	
2903.29.00	Other	0	A	FREE	
2903.31.00	Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A	FREE	
2903.39	Other:				
2903.39.10	Fluorinated derivatives "HFCs" (Additional Note No 2 to Chapter 29)	0	A	FREE	
2903.39.90	Other	0	A	FREE	
2903.41.00	Trichlorofluoromethane (for example, Freon 11)	0	A	5 %	
2903.42.00	Dichlorodifluoromethane (for example Freon 12)	0	A	5 %	
2903.43.00	Trichlorofluoroethanes (for example Freon 113)	0	A	5 %	
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane (for example Freon 114 and Freon 115)	0	A	5 %	
2903.45	Other derivatives perhalogenated only with fluorine and chlorine				
2903.45.10	Chlorodifluoromethane (for example Freon 22)	0	A	5 %	
2903.45.20	Chlorotrifluoromethane (for example Freon 13)	0	A	5 %	
2903.45.30	Dichlorofluoroethane (for example Freon 21)	0	A	5 %	
2903.45.40	Other chloro-fluoro-carbons "CFCs" (Addiional Note No. 3 of Chapter 29)	0	A	5 %	
2903.45.50	Other hydrocarbons-chloro-fluoro-carbons "HCFCs" (Additional Note No. 4 of Chapter 29)	0	A	5 %	
2903.45.90	Other	0	A	5 %	
2903.46.10	Bromochlorodifluoromethane	0	A	15 %	
2903.46.20	Bromotrifluoromethane	0	A	15 %	
2903.46	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:				
2903.46.30	Dibromotetrafluoroethanes	0	A	15 %	
2903.47.00	Other perhalogenated derivatives	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2903.49.00	Other	0	A	FREE	
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A	FREE	
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	A	FREE	
2903.59.00	Other	0	A	FREE	
2903.61.00	Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	0	A	FREE	
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane)	0	A	FREE	
2903.69	Other:				
2903.69.10	Bromobenzene	0	A	FREE	
2903.69.90	Other	0	A	FREE	
29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.				
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	0	A	FREE	
2904.20	Exclusively nitrated or exclusively nitrosated derivatives:				
2904.20.10	Nitroethane; tetranitromethane	0	A	FREE	
2904.20.90	Other	0	A	FREE	
2904.90	Other				
2904.90.10	Chloropicrin	0	A	FREE	
2904.90.90	Other	0	A	FREE	
29.05	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2905.11.00	Methanol (methyl alcohol)	0	A	FREE	
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A	FREE	
2905.13.00	Butan-1-ol (*n*-butyl alcohol)	0	A	FREE	
2905.14.00	Other butanols	0	A	FREE	
2905.16.00	Octanol (octyl alcohol) and isomers thereof	0	A	FREE	
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A	FREE	
2905.19	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2905.19.10	Sodium methoxide and potassium T-butoxide	0	A	FREE	
2905.19.90	Other	0	A	FREE	
2905.22.00	Acyclic terpene alcohols	0	A	FREE	
2905.29	Other:				
2905.29.10	Allyl alcohol	0	A	FREE	
2905.29.90	Other	0	A	FREE	
2905.31.00	Ethylene glycol (ethanediol)	0	A	FREE	
2905.32.00	Propylene glycol (propane-1, 2-diol)	0	A	FREE	
2905.39.00	Other	0	A	FREE	
2905.41.00	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A	FREE	
2905.42.00	Pentaerythritol	0	A	FREE	
2905.43.00	Mannitol	0	A	FREE	
2905.44.00	D-glucitol (sorbitol)	0	A	FREE	
2905.45.00	Glycerol	5	E	FREE	
2905.49	Other:				
2905.49.10	Glycerol esters	0	A	FREE	
2905.49.90	Other	0	A	5 %	
2905.51.00	Ethchlorvynol (INN)	0	A	FREE	
2905.59.00	Other	0	A	FREE	
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2906.11.00	Menthol	0	A	FREE	
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A	FREE	
2906.13.00	Sterols and inositols	0	A	FREE	
2906.19.00	Other	0	A	FREE	
2906.21.00	Benzyl alcohol	0	A	FREE	
2906.29.00	Other	0	A	FREE	
29.07	PHENOLS; PHENOL-ALCOHOLS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2907.11.00	Phenol (hydroxybenzene) and its salts	0	A	FREE	
2907.12.00	Cresols and their salts	0	A	FREE	
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	0	A	FREE	
2907.15.00	Naphthols and their salts	0	A	FREE	
2907.19.00	Other	0	A	FREE	
2907.21.00	Resorcinol and its salts	0	A	FREE	
2907.22.00	Hydroquinone and its salts	0	A	FREE	
2907.23.00	4, 4'-Isopropylidenediphenol (bisphenol A, diphenylol-propane) and its salts	0	A	FREE	
2907.29	Other:				
2907.29.10	Phenol-alcohols	0	A	FREE	
2907.29.90	Other	0	A	FREE	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS.				
2908.11.00	Pentachlorophenol (ISO)	0	A	FREE	
2908.19.00	Other	0	A	FREE	
2908.91.00	Dinoseb (ISO) and its salts	0	A	FREE	
2908.99.00	Other	0	A	FREE	
29.09	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2909.11.00	Diethyl ether (diethyl oxide)	0	A	FREE	
2909.19.00	Other	0	A	FREE	
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.41.00	2.2'-oxydiethanol (diethylene glycol)	0	A	FREE	
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	0	A	FREE	
2909.49.00	Other	0	A	FREE	
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2910.10.00	Oxirane (ethylene oxide)	0	A	FREE	
2910.20.00	Methyloxirane (propylene oxide)	0	A	FREE	
2910.30.00	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	0	A	FREE	
2910.40.00	Dieldrin (ISO, INN)	0	A	FREE	
2910.90.00	Other	0	A	FREE	
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	0	A	FREE	
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES. PARAFORMALDEHYDE:				
2912.11.00	Methanal (formaldehyde)	0	A	FREE	
2912.12.00	Ethanal (acetaldehyde)	0	A	FREE	
2912.19.00	Other	0	A	FREE	
2912.21.00	Benzaldehyde (benzoic aldehyde)	0	A	FREE	
2912.29.00	Other	0	A	FREE	
2912.30.00	Aldehyde-alcohols	0	A	FREE	
2912.41.00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	A	FREE	
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	A	FREE	
2912.49.00	Other	0	A	FREE	
2912.50.00	Cyclic polymers of aldehydes	0	A	FREE	
2912.60.00	Paraformaldehyde	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12.	0	A	FREE	
29.14	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2914.11.00	Acetone	0	A	FREE	
2914.12.00	Butanone (methyl ethyl ketone)	0	A	FREE	
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	0	A	FREE	
2914.19.00	Other	0	A	FREE	
2914.21.00	Camphor	0	A	FREE	
2914.22	Cyclohexanone and methylcyclohexanones:				
2914.22.10	Cyclohexanone	0	A	FREE	
2914.22.20	Methylcyclohexanones	0	A	FREE	
2914.23.00	Ionones and methylionones	0	A	FREE	
2914.29.00	Other	0	A	FREE	
2914.31.00	Phenylacetone (phenylpropan-2-one)	0	A	FREE	
2914.39.00	Other	0	A	FREE	
2914.40	Ketone-alcohols and ketone-aldehydes				
2914.40.10	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	0	A	FREE	
2914.40.90	Other	0	A	FREE	
2914.50.00	Ketone-phenols and ketones with other oxygen function	0	A	FREE	
2914.61.00	Anthraquinone	0	A	FREE	
2914.69.00	Other	0	A	FREE	
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	FREE	
29.15	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2915.11.00	Formic acid	0	A	FREE	
2915.12.10	Ammonium formate	0	A	FREE	
2915.12.90	Other	0	A	FREE	
2915.13.00	Esters of formic acid	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2915.21.00	Acetic acid	0	A	5 %	
2915.24.00	Acetic anhydride	0	A	FREE	
2915.29	Other:				
2915.29.10	Ammonium acetates	0	A	FREE	
2915.29.90	Other	0	A	FREE	
2915.31.00	Ethyl acetate	0	A	FREE	
2915.32.00	Vinyl acetate	0	A	FREE	
2915.33.00	*n*-Butyl acetate	0	A	FREE	
2915.36.00	Dinoseb (ISO) acetate	0	A	FREE	
2915.39.00	Other	0	A	FREE	
2915.40.00	Mono-, di- or trichloroacetic acids, their salts and esters	0	A	FREE	
2915.50.00	Propionic acid, its salts and esters	0	A	FREE	
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	0	A	FREE	
2915.70.00	Palmitic acid, stearic acid, their salts and esters	0	A	FREE	
2915.90	Other:				
2915.90.10	Acetyl chloride	0	A	FREE	
2915.90.90	Other	0	A	FREE	
29.16	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2916.11.00	Acrylic acid and its salts	0	A	FREE	
2916.12.00	Esters of acrylic acid	0	A	FREE	
2916.13.00	Methacrylic acid and its salts	0	A	FREE	
2916.14.00	Esters of methacrylic acid	0	A	FREE	
2916.15.00	Oleic, linoeic or linolenic acids, their salts and esters	0	A	FREE	
2916.19.00	Other	0	A	FREE	
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2916.31.00	Benzoic acid; its salts and esters	0	A	FREE	
2916.32.00	Benzoyl peroxide and benzoyl chloride	0	A	FREE	
2916.34.00	Phenylacetic acid and its salts	0	A	FREE	
2916.35.00	Esters of phenylacetic acid	0	A	FREE	
2916.36.00	Binapacryl (ISO)	0	A	FREE	
2916.39.00	Other	0	A	FREE	
29.17	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2917.11.00	Oxalic acid, its salts and esters	0	A	FREE	
2917.12.00	Adipic acid, its salts and esters	0	A	FREE	
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	0	A	FREE	
2917.14.00	Maleic anhydride	0	A	FREE	
2917.19.00	Other	0	A	FREE	
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	
2917.32.00	Dioctyl orthophthalates	—	A	FREE	
2917.33.00	Dinonyl or didecyl orthophthalates	0	A	FREE	
2917.34.00	Other esters of orthophthalic acid	0	A	FREE	
2917.35.00	Phthalic anhydride	0	A	FREE	
2917.36.00	Terephthalic acid and its salts	0	A	FREE	
2917.37.00	Dimethyl terephthalate	0	A	FREE	
2917.39.00	Other	0	A	FREE	
29.18	CARBOXYLIC ACIDS WITH PHENOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2918.11.00	Lactic acid, its salts and esters	0	A	FREE	
2918.12.00	Tartaric acid	0	A	FREE	
2918.13.00	Salts and esters of tartaric acid	0	A	FREE	
2918.14.00	Citric acid	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2918.15.00	Salts and esters of citric acid	0	A	FREE	
2918.16.00	Gluconic acid, its salts and esters	0	A	FREE	
2918.18.00	Chlorobenzilate (ISO)	0	A	FREE	
2918.19	Other:				
2918.19.10	Phenylglycolic acid (mandelic acid), its salts and esters	0	A	FREE	
2918.19.90	Other	0	A	FREE	
2918.21.00	Salicylic acid and its salts	0	A	FREE	
2918.22.00	O-Acetylsalicylic acid, its salts and esters	0	A	FREE	
2918.23.00	Other esters of salicylic acid and their salts	0	A	FREE	
2918.29.10	Gallic acid	0	A	FREE	
2918.29.90	Other	0	A	FREE	
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	FREE	
2918.91.00	2,4,5-T (ISO) (2,4,5 trichlorophenoxyacetic acid), its salts and esters	0	A	FREE	
2918.99.00	Other	0	A	FREE	
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2919.10.00	Tris(2,3-dibromopropyl) phosphate	0	A	FREE	
2919.90.00	Other	0	A	FREE	
29.20	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.				
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	A	FREE	
2920.19.00	Other	0	A	FREE	
2920.90	Other				
2920.90.10	Diethyl, trimethyl, triethyl or dimethyl phosphite	0	A	FREE	
2920.90.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
29.21	AMINE-FUNCTION COMPOUNDS.				
2921.11.00	Methylamine, di- or trimethylamine and their salts	0	A	FREE	
2921.19	Other:				
2921.19.10	2-Chloro-N,N-dimethylpropylamine	0	A	FREE	
2921.19.90	Other	0	A	FREE	
2921.21.00	Ethylenediamine and its salts	0	A	FREE	
2921.22.00	Hexamethylenediamine and its salts	0	A	FREE	
2921.29.00	Other	0	A	FREE	
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono- or poly-amines, and their derivatives; salts thereof	0	A	FREE	
2921.41.00	Aniline and its salts	0	A	FREE	
2921.42.00	Aniline derivatives and their salts	0	A	FREE	
2921.43.00	Toluidines and their derivatives; salts thereof	—	A	FREE	
2921.44.00	Diphenylamine and its derivatives; salts thereof	0	A	FREE	
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A	FREE	
2921.46.00	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN, lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A	FREE	
2921.49	Other:				
2921.49.10	Eticyclidine (PCE)	0	A	FREE	
2921.49.90	Other	0	A	FREE	
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A	FREE	
2921.59.00	Other	0	A	FREE	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS.				
2922.11.00	Monoethanolamine and its salts:	0	A	FREE	
2922.12.00	Diethanolamine and its salts	0	A	FREE	
2922.13.00	Triethanolamine and its salts	0	A	FREE	
2922.14.00	Dextropropoxyphene (INN) and its salts	0	A	FREE	
2922.19	Other				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2922.19.10	Ethyldiethanolamine or methyldiethanolamine	0	A	FREE	
2922.19.90	Other	0	A	FREE	
2922.21.00	Aminonaphthosulphonic acids and their salts	0	A	FREE	
2922.29.00	Other	0	A	FREE	
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	FREE	
2922.39.00	Other	0	A	FREE	
2922.41.00	Lysine and its esters; salts thereof	0	A	FREE	
2922.42.00	Glutamic acid and its salts	0	A	FREE	
2922.43.00	Anthranilic acid and its salts	0	A	FREE	
2922.44.00	Tilidine (INN) and its salts	0	A	FREE	
2922.49.00	Other	0	A	FREE	
2922.50	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:				
2922.50.10	Aminoacetaldehyde dimethylacetal	0	A	FREE	
2922.50.20	2, 5 Dimethoxyamphetamine and 3, 4, 5 - Trimethoxyamphetamine (TMA)	0	A	FREE	
2922.50.90	Other	0	A	FREE	
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED.				
2923.10.00	Choline and its salts	0	A	FREE	
2923.20.00	Lecithins and other phosphoaminolipids	0	A	FREE	
2923.90	Other:				
2923.90.10	2-Dimethylaminoisopropyl chloride HCL	0	A	FREE	
2923.90.90	Other	0	A	FREE	
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID.				
2924.11.00	Meprobamate (INN)	0	A	FREE	
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0	A	FREE	
2924.19.10	Formamide	0	A	FREE	
2924.19.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2924.21.00	Ureines and their derivatives; salts thereof	0	A	FREE	
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A	FREE	
2924.24.00	Ethinamate (INN)	0	A	FREE	
2924.29.00	Other	0	A	FREE	
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS.				
2925.11.00	Saccharin and its salts	0	A	FREE	
2925.12.00	Glutethimide (INN)	0	A	FREE	
2925.19	Other:				
2925.19.10	Phthalimide	0	A	FREE	
2925.19.90	Other	0	A	FREE	
2925.21.00	Chlordimeform (ISO)	0	A	FREE	
2925.29.00	Other	0	A	FREE	
29.26	NITRILE-FUNCTION COMPOUNDS.				
2926.10.00	Acrylonitrile	0	A	FREE	
2926.20.00	1-Cyanoguanidine (dicyandiamide)	0	A	FREE	
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A	FREE	
2926.90	Other:				
2926.90.10	Acetonitrile	0	A	FREE	
2926.90.90	Other	0	A	FREE	
2927.00.00	DIAZO-, AZO- AND AZOXY-COMPOUNDS.	0	A	FREE	
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE.	0	A	FREE	
29.29	COMPOUNDS WITH OTHER NITROGEN FUNCTION.				
2929.10.00	Isocyanates	0	A	FREE	
2929.90.00	Other	0	A	FREE	
29.30	ORGANO-SULPHUR COMPOUNDS.				
2930.20.00	Thiocarbamates and dithiocarbamates	0	A	FREE	
2930.30.00	Thiuram mono-, di- or tetrasulphides	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2930.40.00	Methionine	0	A	FREE	
2930.50.00	Captafol (ISO) and methamidophos (ISO)	—	A	FREE	
2930.90	Other				
2930.90.10	Thiodiglycol	0	A	FREE	
2930.90.90	Other	0	A	FREE	
29.31	OTHER ORGANO-INORGANIC COMPOUNDS.				
2931.00.10	Tetraethyllead	0	A	6 %	
2931.00.20	Organo-arsenic compounds	0	A	6 %	
2931.00.90	Other	0	A	FREE	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY.				
2932.11.00	Tetrahydrofuran	0	A	FREE	
2932.12.00	2-Furaldehyde (furfuraldehyde)	0	A	FREE	
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A	FREE	
2932.19	Other:				
2932.19.10	Furan	0	A	FREE	
2932.19.90	Other	0	A	FREE	
2932.21.00	Coumarin, methylcoumarins and ethylcoumarins	0	A	FREE	
2932.29.00	Other lactones	0	A	FREE	
2932.91.00	Isosafrole	0	A	FREE	
2932.92.00	1-(1, 3 -Benzodioxol-5-yl) propan-2-one	0	A	FREE	
2932.93.00	Piperonal	0	A	FREE	
2932.94.00	Safrole	0	A	FREE	
2932.95.00	Tetrahydrocannabinols (all isomers)	0	A	FREE	
2932.99.00	Other	0	A	FREE	
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY.				
2933.11.00	Phenazone (antipyrin) and its derivatives	0	A	FREE	
2933.19.00	Other	0	A	FREE	
2933.21.00	Hydantoin and its derivatives	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2933.29.00	Other	0	A	FREE	
2933.31.00	Pyridine and its salts	0	A	FREE	
2933.32.00	Piperidine and its salts	0	A	FREE	
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A	8 %	
2933.39	Other:				
2933.39.10	Isonicotinic acid and its derivatives	0	A	FREE	
2933.39.90	Other	0	A	6 %	
2933.41.00	Levorphanol (INN) and its salts	0	A	FREE	
2933.49.00	Other	0	A	FREE	
2933.52.00	Malonylurea (barbituric acid) and its salts	0	A	FREE	
2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	A	FREE	
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	0	A	FREE	
2933.55	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof				
2933.55.10	Methaqualone (INN)	0	A	FREE	
2933.55.20	Mecloqualone (INN)	0	A	FREE	
2933.55.90	Other	0	A	FREE	
2933.59.00	Other	0	A	FREE	
2933.61.00	Melamine	0	A	FREE	
2933.69.00	Other	0	A	FREE	
2933.71.00	6-Hexanolactam (epsilon-caprolactam)	0	A	FREE	
2933.72.00	Clobazam (INN) and methyprylon (INN)	0	A	FREE	
2933.79.00	Other lactams	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A	FREE	
2933.99	Other:				
2933.99.10	Phencyclidine (PCP), rolicyclidine (PHP), thenocyclidine (TCP)	0	A	FREE	
2933.99.20	Indol, 4-benzyloxyindol, 4-methoxyindol	0	A	FREE	
2933.99.90	Other	0	A	FREE	
29.34	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS.				
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A	FREE	
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A	FREE	
2934.30.00	Compounds containing in the structure a phenolthiazine ring-system (whether or not hydrogenated), not further fused	0	A	FREE	
2934.91.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A	FREE	
2934.99.10	Sultones and sultams	0	A	FREE	
2934.99.20	Isatoic anhydride	0	A	6 %	
2934.99.90	Other	0	A	FREE	
2935.00.00	SULPHONAMIDES	0	A	FREE	
29.36	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, ADD INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.				
2936.21.00	Vitamin A and its derivatives	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2936.22.00	Vitamin B1 and its derivatives	0	A	FREE	
2936.23.00	Vitamin B2 and its derivatives	0	A	FREE	
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0	A	FREE	
2936.25.00	Vitamin B6 and its derivatives	0	A	FREE	
2936.26.00	Vitamin B12 and its derivatives	0	A	FREE	
2936.27.00	Vitamin C and its derivatives	0	A	FREE	
2936.28.00	Vitamin E and its derivatives	0	A	FREE	
2936.29.00	Other vitamins and their derivatives	0	A	FREE	
2936.90.00	Other, including natural concentrates	0	A	FREE	
29.37	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES.				
2937.11.00	Somatotropin, its derivatives and structural analogues	0	A	FREE	
2937.12.00	Insulin and its salts	0	A	FREE	
2937.19	Other:				
2937.19.10	Pituitary (anterior) or similar hormones and their derivatives	0	A	FREE	
2937.19.90	Other	0	A	5 %	
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	FREE	
2937.22.00	Halogenated derivatives of corticosteroidal hormones	0	A	FREE	
2937.23.00	Oestrogens and progestogens	0	A	FREE	
2937.29.00	Other	0	A	5 %	
2937.31.00	Epinephrine	0	A	5 %	
2937.39.00	Other	0	A	5 %	
2937.40.00	Amino-acid derivatives	0	A	5 %	
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	5 %	
2937.90.00	Other	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
29.38	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				
2938.10.00	Rutoside (rutin) and its derivatives	0	A	5 %	
2938.90.00	Other	0	A	5 %	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				
2939.11	Concentrate of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof				
2939.11.10	Morphine	0	A	FREE	
2939.11.20	Hydromorphone (Dihydromorphinone)	0	A	FREE	
2939.11.30	Heroin (Diacetylmorphine)	0	A	FREE	
2939.11.90	Other	0	A	5 %	
2939.19.00	Other	0	A	5 %	
2939.20.00	Alkaloids of quina (cinchona) and their derivatives; salts thereof	0	A	FREE	
2939.30.00	Caffeine and its salts	0	A	FREE	
2939.41.00	Ephedrine and its salts	0	A	FREE	
2939.42.00	Pseudoephedrine (INN) and its salts	0	A	FREE	
2939.43.00	Cathine (INN) and its salts	0	A	FREE	
2939.49.00	Other	0	A	FREE	
2939.51.00	Fenethylline (INN) and its salts	0	A	FREE	
2939.59.00	Other	0	A	FREE	
2939.61.00	Ergometrine (INN) and its salts	0	A	FREE	
2939.62.00	Ergotamine (INN) and its salts	0	A	FREE	
2939.63.00	Lysergic acid and its salts	0	A	5 %	
2939.69.00	Other	0	A	5 %	
2939.91	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof				
2939.91.10	Cocaine, its salts and derivatives	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
2939.91.20	Emetine, its salts and derivatives	0	A	5 %	
2939.91.30	Diethyltriptamine (DET) and dimethyltriptamine (DMT)	0	A	FREE	
2939.91.40	LSD, mescaline, psilocin	0	A	FREE	
2939.91.90	Other	0	A	FREE	
2939.99	Other:				
2939.99.10	Nicotine and its salts	0	A	FREE	
2939.99.90	Other	0	A	FREE	
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39.	0	A	6 %	
29.41	ANTIBIOTICS.				
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	FREE	
2941.20.00	Streptomycins and their derivatives; salts thereof	0	A	FREE	
2941.30.00	Tetracyclines and their derivatives; salts thereof	0	A	FREE	
2941.40.00	Chloramphenicol and its derivatives; salts thereof	0	A	FREE	
2941.50.00	Erythromycin and its derivatives; salts thereof	0	A	FREE	
2941.90.00	Other	0	A	FREE	
2942.00.00	OTHER ORGANIC COMPOUNDS.	0	A	FREE	
30	Pharmaceutical products				
30.01	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3001.20	EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS.				
3001.20.10	Royal jelly for organo-therapeutic uses	0	A	FREE	
3001.20.90	Other	0	A	FREE	
3001.90	Other:				
3001.90.10	Heparin and its salts	0	A	FREE	
3001.90.20	Glands and other organs, dried, whether or not powdered	0	A	FREE	
3001.90.90	Other	0	A	FREE	
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.				
3002.10	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:				
3002.10.10	Antisera	0	A	FREE	
3002.10.21	Gamma-globulin	0	A	FREE	
3002.10.22	Normal human immunoglobulin	0	A	FREE	
3002.10.23	Haemoglobin	0	A	FREE	
3002.10.29	Other	0	A	FREE	
3002.20.00	Vaccines for human medicine	0	A	FREE	
3002.30	Vaccines for veterinary medicine:				
3002.30.10	Vaccines against foot and mouth disease	0	A	FREE	
3002.30.90	Other	0	A	FREE	
3002.90	Other:				
3002.90.10	Toxins, cultures of micro-organisms and similar products, including ferments (other than yeasts)	0	A	FREE	
3002.90.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
30.03	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE.				
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	—	A	FREE	
3003.20.00	Containing other antibiotics	—	A	FREE	
3003.31.00	Containing insulin	0	A	FREE	
3003.39.00	Other	—	A	FREE	
3003.40.00	Containing alkaloids or derivates thereof but not containing hormones, other products of heading 29.37 or antibiotics	—	A	FREE	
3003.90.00	Other	—	A	FREE	
30.04	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE.	—			
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
3004.10.10	For veterinary use	5	C	FREE	
3004.10.90	Other	5	C	FREE	
3004.20	Containing other antibiotics:				
3004.20.10	For veterinary use	5	C	FREE	
3004.20.90	Other	5	C	FREE	
3004.31.00	Containing insulin	5	C	FREE	
3004.32	Containing corticosteroid hormones, their derivatives or structural analogues:				
3004.32.10	For veterinary use	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3004.32.90	Other	5	C	FREE	
3004.39	Other:				
3004.39.10	For veterinary use	5	C	FREE	
3004.39.90	Other	5	C	FREE	
3004.40	Containing alkaloids or derivates thereof but not containing hormones, other products of heading 29.37 or antibiotics:				
3004.40.10	For veterinary use	5	E	FREE	
3004.40.90	Other	5	C	FREE	
3004.50	Other medicaments containing vitamins or other products of heading 29.36:				
3004.50.10	For veterinary use	5	C	FREE	
3004.50.90	Other	5	C	FREE	
3004.90	Other:				
3004.90.10	For veterinary use	5	C	FREE	
3004.90.91	Antimalarial, antidysentery and anthelmintic medicaments	5	C	FREE	
3004.90.92	Anaesthetics	5	C	FREE	
3004.90.93	Rehydration salts or sugars, whether or not in solution	5	C	FREE	
3004.90.99	Other	5	C	FREE	
30.05	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES.				
3005.10.00	Adhesive dressings and other articles having an adhesive layer	0	A	FREE	
3005.90	Other:				
3005.90.10	Cotton swabs	5	C	9 %	
3005.90.90	Other	5	C	FREE	
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:				
3006.10.10	Catgut and similar suture materials	0	A	FREE	
3006.10.90	Other	0	A	FREE	
3006.20.00	Blood-grouping reagents	0	A	FREE	
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:				
3006.30.10	Opacifying preparations for X-ray examinations	0	A	FREE	
3006.30.21	Of microbial origin	0	A	FREE	
3006.30.29	Other	0	A	FREE	
3006.40	Dental cements and other dental fillings; bone reconstruction cements				
3006.40.11	Gold for use in dentistry	0	A	FREE	
3006.40.19	Other	0	A	FREE	
3006.40.90	Other	0	A	FREE	
3006.50.00	First-aid boxes and kits	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A	FREE	
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A	11 %	
3006.91.00	Appliances identifiable for ostomy use	0	A	6 %	
3006.92.00	Waste pharmaceuticals	15	E	11 %	
31	Fertilisers				
3101.00.10	Animal or vegetable fertilisers, whether or not mixed together, not chemically treated	0	A	FREE	
3101.00.90	Other	0	A	FREE	
31.02	MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS.				
3102.10.00	Urea, whether or not in aqueous solution	0	A	FREE	
3102.21.00	Ammonium sulphate	0	A	FREE	
3102.29.00	Other	0	A	FREE	
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	0	A	FREE	
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A	FREE	
3102.50	Sodium nitrate:				
3102.50.10	Containing 16,3 % or more by weight of nitrogen	0	A	FREE	
3102.50.90	Other	0	A	FREE	
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A	FREE	
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A	FREE	
3102.90.00	Other, including mixtures not specified in the foregoing subheadings	0	A	FREE	
31.03	MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC.				
3103.10.00	Superphosphates	5	E	FREE	
3103.90.00	Other	0	A	FREE	
31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC.				
3104.20.00	Potassium chloride	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3104.30	Potassium sulphate:				
3104.30.10	Containing more than 52 % by weight of potassium oxide	0	A	FREE	
3104.30.90	Other	0	A	FREE	
3104.90	Other:				
3104.90.10	Potassium and magnesium sulphate containing more than 30 % by weight of potassium oxide	0	A	FREE	
3104.90.90	Other	0	A	FREE	
31.05	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILIZERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG.				
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A	FREE	
3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	C	FREE	
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate):				
3105.30.10	Containing more than 8 mg of arsenic pentoxide per kilo	0	A	FREE	
3105.30.90	Other	0	A	FREE	
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) whether or not mixed with diammonium hydrogenorthophosphate (diammonium phosphate):				
3105.40.10	Containing more than 9 mg arsenic pentoxide per kilo	0	A	FREE	
3105.40.90	Other	0	A	FREE	
3105.51.00	Containing nitrates and phosphates	5	C	FREE	
3105.59.00	Other	5	C	FREE	
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium	5	E	FREE	
3105.90.00	Other	5	C	FREE	
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks				
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3201.10.00	Quebracho extract	0	A	FREE	
3201.20.00	Wattle extract (acacia)	0	A	FREE	
3201.90	Other:				
3201.90.10	Oak or chestnut extracts	0	A	FREE	
3201.90.90	Other	0	A	FREE	
32.02	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING.				
3202.10.00	Synthetic organic tanning substances	0	A	FREE	
3202.90.00	Other	0	A	FREE	
32.03	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN.				
3203.00.10	Natural indigo	0	A	FREE	
3203.00.90	Other	0	A	FREE	
32.04	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.				
3204.11	Disperse dyes and preparations based thereon:				
3204.11.11	On a backing of polyolefins	0	A	15 %	
3204.11.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.11.13	On a backing of rubber	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3204.11.19	Other	0	A	FREE	
3204.11.90	Other	0	A	FREE	
3204.12	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon				
3204.12.11	On a backing of polyolefins	0	A	14 %	
3204.12.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.12.13	On a backing of rubber	0	A	FREE	
3204.12.19	Other	0	A	FREE	
3204.12.90	Other	0	A	FREE	
3204.13	Basic dyes and preparations based thereon:				
3204.13.11	On a backing of polyolefins	0	A	14 %	
3204.13.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.13.13	On a backing of rubber	0	A	FREE	
3204.13.19	Other	0	A	FREE	
3204.13.90	Other	0	A	FREE	
3204.14	Direct dyes and preparations based thereon:				
3204.14.11	On a backing of polyolefins	0	A	15 %	
3204.14.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.14.13	On a backing of rubber	0	A	FREE	
3204.14.19	Other	0	A	FREE	
3204.14.90	Other	0	A	FREE	
3204.15	Vat dyes (including those usable in that state as pigments) and preparations based thereon				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3204.15.11	On a backing of polyolefins	0	A	15 %	
3204.15.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.15.13	On a backing of rubber	0	A	FREE	
3204.15.19	Other	0	A	FREE	
3204.15.90	Other	0	A	FREE	
3204.16	Reactive dyes and preparations based thereon:				
3204.16.11	On a backing of polyolefins	0	A	14 %	
3204.16.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.16.13	On a backing of rubber	0	A	FREE	
3204.16.19	Other	0	A	FREE	
3204.16.90	Other	0	A	FREE	
3204.17	Pigments and preparations based thereon:				
3204.17.11	On a backing of polyolefins	0	A	14 %	
3204.17.12	On a backing of halogenated polyolefins	0	A	FREE	
3204.17.13	On a backing of rubber	0	A	FREE	
3204.17.19	Other	0	A	FREE	
3204.17.90	Other	0	A	FREE	
3204.19	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:				
3204.19.11	On a backing of polyolefins	0	A	14 %	
3204.19.12	On a backing of halogenated polyolefins	0	A	6 %	
3204.19.13	On a backing of rubber	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3204.19.19	Other	0	A	FREE	
3204.19.90	Other	0	A	FREE	
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	0	A	FREE	
3204.90.00	Other	0	A	FREE	
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES.	0	A	6 %	
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.				
3206.11	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter:				
3206.11.10	Powdered	0	A	FREE	
3206.11.21	On a backing of polyolefins	0	A	14 %	
3206.11.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.11.23	On a backing of rubber	0	A	FREE	
3206.11.29	Other	0	A	FREE	
3206.19	Other:				
3206.11.90	Other	0	A	FREE	
3206.19.10	Powdered	0	A	FREE	
3206.19.21	On a backing of polyolefins	0	A	14 %	
3206.19.22	On a backing of halogenated polyolefins	0	A	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3206.19.23	On a backing of rubber	0	A	FREE	
3206.19.29	Other	0	A	FREE	
3206.19.90	Other	0	A	FREE	
3206.20	Pigments and preparations based on chromium compounds:				
3206.20.10	Powdered	0	A	FREE	
3206.20.21	On a backing of polyolefins	0	A	14 %	
3206.20.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.20.23	On a backing of rubber	0	A	FREE	
3206.20.29	Other	0	A	FREE	
3206.20.90	Other	0	A	FREE	
3206.41	Ultramarine and preparations based thereon:				
3206.41.10	Powdered	0	A	FREE	
3206.41.21	On a backing of polyolefins	0	A	14 %	
3206.41.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.41.23	On a backing of rubber	0	A	FREE	
3206.41.29	Other	0	A	FREE	
3206.41.90	Other	0	A	FREE	
3206.42	Lithopone and other pigments and preparations based on zinc sulphide:				
3206.42.10	Powdered	0	A	FREE	
3206.42.21	On a backing of polyolefins	0	A	14 %	
3206.42.22	On a backing of halogenated polyolefins	0	A	6 %	
3206.42.23	On a backing of rubber	0	A	FREE	
3206.42.29	Other	0	A	FREE	
3206.42.90	Other	0	A	FREE	
3206.49	Other:				
3206.49.10	Powdered	0	A	FREE	
3206.49.21	On a backing of polyolefins	0	A	14 %	
3206.49.22	On a backing of halogenated polyolefins	0	A	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3206.49.23	On a backing of rubber	0	A	FREE	
3206.49.29	Other	0	A	FREE	
3206.49.30	Metallic powders used as pigments, excluding gold and silver	0	A	FREE	
3206.49.90	Other	0	A	FREE	
3206.50	Inorganic products of a kind used as luminophores:				
3206.50.10	Powdered	0	A	FREE	
3206.50.90	Other	0	A	FREE	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES.				
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	FREE	
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A	FREE	
3207.30.00	Liquid polishes (lustres) and similar preparations	0	A	FREE	
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	0	A	FREE	
32.08	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER.				
3208.10	Based on polyesters:				
3208.10.11	Aerosols	15	G	6 %	
3208.10.11A	Only oven drying anti-rust enamel paints, for coating metal strips	0	A	6 %	
3208.10.11B	Only those put up in aerosol containers	15	E	6 %	
3208.10.12	For screen printing	—	A	FREE	
3208.10.19	Other	15	G	10 %	
3208.10.19A	Only oven drying anti-rust enamel paints, for coating metal strips	0	A	10 %	
3208.10.21	For leather	15	G	6 %	
3208.10.22	Insulating materials for electrical installations	15	G	11 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3208.10.23	For artists	15	G	11 %	
3208.10.24	For coating the inside of food containers	15	G	FREE	
3208.10.29	Other	15	G	10 %	
3208.10.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.10.29B	Only those put up in aerosol containers	15	E	10 %	
3208.10.30	Solutions as defined in note 4 to this chapter, without pigmenting or colouring	0	A	FREE	
3208.20	Based on acrylic or vinyl polymers:				
3208.20.11	In aerosols	15	E	6 %	
3208.20.12	For screen printing	15	G	FREE	
3208.20.19	Other	15	G	10 %	
3208.20.21	For leather	15	G	6 %	
3208.20.22	Insulating materials for electrical installations	15	G	11 %	
3208.20.23	For artists	15	G	11 %	
3208.20.24	For coating the inside of food containers	15	G	FREE	
3208.20.29	Other	15	G	10 %	
3208.20.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.20.29B	Only those put up in aerosol containers	15	E	10 %	
3208.20.30	Solutions as defined in note 4 to this Chapter, without pigmenting or colouring	0	A	FREE	
3208.90	Other:				
3208.90.11	In aerosols	15	E	6 %	
3208.90.12	For screen printing	15	G	FREE	
3208.90.19	Other	15	G	10 %	
3208.90.19A	Only epoxyphenolic paints and varnishes for sanitary use	0	A	10 %	
3208.90.21	For leather	15	G	6 %	
3208.90.22	Insulating materials for electrical installations	15	G	11 %	
3208.90.23	For artists	15	G	11 %	
3208.90.24	For coating the inside of food containers	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3208.90.29	Other	15	G	10 %	
3208.90.29A	Only colourless varnish, for curing concrete for road construction	0	A	10 %	
3208.90.29B	Only epoxyphenolic paints and varnishes for sanitary use	0	A	10 %	
3208.90.30	Solutions as defined in note 4 to this Chapter, without pigmenting or colouring	0	A	FREE	
32.09	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM.				
3209.10	Based on acrylic or vinyl polymers:				
3209.10.11	For screen printing	15	H	FREE	
3209.10.19	Other	15	H	10 %	
3209.10.21	For leather	15	H	6 %	
3209.10.22	Insulating materials for electrical installations	15	H	11 %	
3209.10.23	For artists	15	H	11 %	
3209.10.29	Other	15	H	10 %	
3209.90	Other:				
3209.90.11	For screen printing	15	G	FREE	
3209.90.19	Other	15	G	10 %	
3209.90.21	For leather	15	G	6 %	
3209.90.22	Insulating materials for electrical installations	15	G	11 %	
3209.90.23	For artists	15	G	11 %	
3209.90.29	Other	15	G	10 %	
32.10	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER.				
3210.00.11	Water or distempers	15	E	10 %	
3210.00.19	Other	15	E	10 %	
3210.00.21	For leather	15	E	6 %	
3210.00.22	Insulating materials for electrical installations	15	E	10 %	
3210.00.23	For artists	15	E	11 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3210.00.29	Other	15	E	10 %	
3210.00.90	Other	15	E	6 %	
3210.00.90A	Only prepared water pigments of a kind used for finishing leather	0	A	6 %	
3211.00.00	PREPARED DRIERS	0	A	FREE	
32.12	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS; STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE.				
3212.10.00	Stamping foils	0	A	6 %	
3212.90	Other:				
3212.90.11	Of aluminium	5	E	FREE	
3212.90.19	Other	0	A	FREE	
3212.90.21	Dyes of the household type for dyeing textiles of a kind manufactured in Panama (excluding natural indigo for washing)	5	E	14 %	
3212.90.22	Dyes of the household type for dyeing footwear of a kind manufactured in Panama	5	E	14 %	
3212.90.23	Dyes of the household type not manufactured in Panama	5	E	6 %	
3212.90.29	Other	5	E	6 %	
3212.90.30	Laundry bluing (natural indigo)	5	E	11 %	
3212.90.90	Other	5	E	6 %	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS.				
3213.10	Colours in sets:				
3213.10.10	Sets of distempers (tempera paints)	5	E	6 %	
3213.10.20	Preparations suitable for children's amusement	5	E	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3213.10.90	Other	5	E	11 %	
3213.90	Other:				
3213.90.10	Artists' colours and preparations.	5	E	11 %	
3213.90.20	Distempers (tempera paints)	5	E	6 %	
3213.90.30	Preparations suitable for children's amusement	5	E	6 %	
3213.90.90	Other	5	E	11 %	
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS AND THE LIKE.				
3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings				
3214.10.11	Of a kind used in building	0	A	6 %	
3214.10.11A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.12	Coachbuilders'	0	A	6 %	
3214.10.12A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.19	Other	0	A	6 %	
3214.10.19A	Only those based on acrylic polymers or polyesters	5	C	6 %	
3214.10.21	Sealing wax for office use or for bottles in plates, sticks or similar forms	0	A	11 %	
3214.10.29	Other	0	A	6 %	
3214.10.31	Coachbuilders' surfacing preparations	5	E	6 %	
3214.10.39	Other	5	E	FREE	
3214.10.90	Other	0	A	6 %	
3214.90.00	Other	5	C	6 %	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.				
3215.11.00	Black	10	E	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3215.11.00A	Only for offset printing, retouching negatives for printing and screen-printing.	0	A	6 %	
3215.19.00	Other	10	H	15 %	
3215.19.00A	Only for offset printing, retouching negatives for printing and screen-printing.	0	A	15 %	
3215.90	Other:				
3215.90.10	Inks for tattooing (marking) animals	0	A	5 %	
3215.90.20	Ink for coding machines	0	A	FREE	
3215.90.90	Other	0	A	10 %	
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations				
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS.				
3301.12.00	Of orange	0	A	FREE	
3301.13.00	Of lemon	0	A	FREE	
3301.19.00	Other	0	A	FREE	
3301.24.00	Of peppermint (*Mentha piperita*)	0	A	FREE	
3301.25.00	Of other mints	0	A	FREE	
3301.29	Other:				
3301.29.10	Of vanilla	0	A	FREE	
3301.29.90	Other	0	A	FREE	
3301.30.00	Resinoids	0	A	FREE	
3301.90	Other:				
3301.90.10	Terpenic by-products of the deterpenation of essential oils	0	A	FREE	
3301.90.20	Aromatic aqueous distillates, put up for retail sale	0	A	10 %	
3301.90.31	Of a CIF value of less than USD 4,43 per litre.	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3301.90.39	Other (of a CIF value of USD 4,43 or more per litre)	0	A	10 %	
3301.90.90	Other	0	A	FREE	
33.02	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.				
3302.10	Of a kind used in the food or drink industries:				
3302.10.11	Bitters, tinctures and flavouring matter for the industrial preparation of alcoholic beverages	5	E	FREE	
3302.10.12	Concentrates for the industrial preparation of alcoholic beverages, with a non-alcoholic content higher than that permitted in drinkable products for retail sale	5	E	FREE	
3302.10.19	Other	5	E	FREE	
3302.10.91	Other preparations based on extracts of aromatic bitters, of an alcoholic strength by volume not exceeding 0,5 % vol, used to flavour alcoholic beverages	5	E	6 %	
3302.10.99	Other	5	E	FREE	
3302.90	Other:				
3302.90.10	Of a kind used in the tobacco industry	0	A	5 %	
3302.90.20	Of a kind used in the soap industry	5	C	FREE	
3302.90.30	Of a kind used in the perfume industry (perfumes, eau de cologne, orange flower water and the like)	5	C	FREE	
3302.90.90	Other	—	A	FREE	
33.03	PERFUMES AND TOILET WATERS.				
3303.00.11	Of a CIF value of less than USD 22,38 per litre.	15	A	14 %	
3303.00.19	Other (of a CIF value of USD 22,38 or more per litre)	15	A	5 %	
3303.00.21	Of a CIF value of less than USD 4,43 per litre.	15	A	14 %	
3303.00.29	Other (of a CIF value of USD 4,43 or more per litre)	15	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.				
3304.10.00	Lip make-up preparations	15	C	6 %	
3304.20	Eye make-up preparations				
3304.20.10	Eye-shadow of a CIF value of USD 30,00 or more per kilo gross	15	C	5 %	
3304.20.90	Other	15	C	6 %	
3304.30.00	Manicure or pedicure preparations	15	E	6 %	
3304.91	Powders, whether or not compressed:				
3304.91.10	Face powder of a CIF value of USD 30,00 or more per kilo gross	15	C	5 %	
3304.91.20	Body (talcum) powder of a CIF value of USD 10,00 or more per kilo gross	15	C	5 %	
3304.91.90	Other	15	C	6 %	
3304.99	Other:				
3304.99.11	Face creams of a CIF value of USD 15,00 or more per kilo gross	15	G	5 %	
3304.99.12	Body creams (for body and hands) of a CIF value of USD 10,00 or more per kilo gross, other than manicure and pedicure preparations	15	G	5 %	
3304.99.19	Other	15	G	6 %	
3304.99.20	Skin toners	15	G	11 %	
3304.99.30	Sunscreen or suntan preparations	15	G	8 %	
3304.99.90	Other	15	G	5 %	
33.05	PREPARATIONS FOR USE ON THE HAIR.				
3305.10	Shampoos:				
3305.10.10	Cream (paste, solid or semi-solid)	15	G	6 %	
3305.10.20	Liquid, whether or not medicated	15	G	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3305.20.00	Preparations for permanent waving or straightening	15	E	6 %	
3305.30.00	Hair lacquers	15	G	6 %	
3305.90	Other:				
3305.90.11	Pomades, perfumed	15	C	6 %	
3305.90.12	Pomades, not perfumed	15	C	6 %	
3305.90.19	Other	15	C	6 %	
3305.90.20	Dyes and bleaches used on the hair	15	C	6 %	
3305.90.90	Other	15	C	6 %	
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES.				
3306.10	Dentifrices:				
3306.10.10	Medicated	15	C	11 %	
3306.10.90	Other	15	C	15 %	
3306.20.00	Yarn used to clean between the teeth (dental floss)	15	E	3 %	
3306.90	Other:				
3306.90.10	Mouthwashes and dental rinses	15	C	14 %	
3306.90.20	Other preparations for freshening the breath	15	C	6 %	
3306.90.90	Other	15	C	11 %	
33.07	PRE-SHAVE, SHAVING OR AFTERSHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES.				
3307.10	Pre-shave, shaving or aftershave preparations:				
3307.10.10	Shaving creams and foams	15	E	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3307.10.21	Based on denatured alcohols (e.g. Bay Rum, Menticol and the like)	15	E	5 %	
3307.10.22	Other lotions and eau de cologne of a CIF value of USD 4,43 or more per litre	15	E	5 %	
3307.10.29	Other lotions and eau de cologne	15	E	15 %	
3307.10.90	Other	15	E	11 %	
3307.20	Personal deodorants and anti-perspirants:				
3307.20.10	Of a CIF value of USD 15,00 or more per kilo gross	15	G	5 %	
3307.20.90	Other	15	G	15 %	
3307.30.00	Perfumed bath salts and other bath preparations	15	E	11 %	
3307.41.00	'Agarbatti' and other odoriferous preparations which operate by burning	15	E	11 %	
3307.49	Other:				
3307.49.10	Room deodorisers, sprays and the like presented in aerosol containers	15	C	15 %	
3307.49.90	Other	15	C	11 %	
3307.90	Other:				
3307.90.10	Wadding, felt and nonwovens, impregnated, coated or covered with perfume	15	E	5 %	
3307.90.20	Wadding, felt and nonwovens, impregnated, coated or covered with cosmetics	15	E	6 %	
3307.90.30	Depilatories	15	E	11 %	
3307.90.40	Toiletry preparations for animals, whether or not medicated	15	E	11 %	
3307.90.90	Other	15	E	11 %	
3307.90.90A	Only contact lens solutions or artificial eye solutions, including artificial tears	5	E	11 %	
34	Soap; organic surface-active agents; washing preparations; lubricating preparations; artificial waxes; prepared waxes; polishing or scouring preparations; candles and similar articles, modelling pastes; "dental waxes" and dental preparations with a basis of plaster				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
34.01	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.				
3401.11	For cosmetic use (including medicated products):				
3401.11.10	Bath, beauty or scented soap, whether or not containing abrasives, deodorant soap, glycerine bath soap, whether or not containing bacteriostatic substances; organic surface-active preparations used as bath, beauty or deodorant soap, whether or not containing bacteriostatic substances	15	G	15 %	
3401.11.10A	Only medicated, other than disinfectant	5	G	15 %	
3401.11.10B	Only organic surface-active products and preparations for use as soap	10	G	15 %	
3401.11.20	For shaving	15	E	6 %	
3401.11.30	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	15	E	5 %	
3401.11.30A	Only medicated, other than disinfectant	5	G	5 %	
3401.11.40	Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent for cosmetic use	5	E	6 %	
3401.11.90	Other	15	G	6 %	
3401.11.90A	Only organic surface-active products and preparations for use as soap	10	G	6 %	
3401.19	Other:				
3401.19.10	Soaps and products used as soaps, for washing	15	G	15 %	
3401.19.20	Gelatinised, used as lubricating material	15	G	11 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3401.19.30	Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	15	G	6 %	
3401.19.40	With abrasives	15	G	15 %	
3401.19.90	Other	15	G	10 %	
3401.20	Soap in other forms:				
3401.20.10	In powder, flakes, shavings, granules or globules, other than for cosmetic use	15	G	15 %	
3401.20.20	For cosmetic use, whether or not containing bacteriostatic substances	15	G	15 %	
3401.20.30	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	15	G	5 %	
3401.20.30A	Only liquid soap, medicated (other than disinfectant)	5	G	5 %	
3401.20.90	Other	15	G	15 %	
3401.30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up in packings for retail sale, whether or not containing soap:				
3401.30.10	Cream, other than liquids	15	G	FREE	
3401.30.90	Other	15	G	15 %	
34.02	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS), AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.				
3402.11	Anionic:				
3402.11.10	For agricultural or veterinary use	0	A	FREE	
3402.11.21	Liquids or pastes	0	A	15 %	
3402.11.29	Other	0	A	15 %	
3402.11.90	Other	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3402.12	Cationic:				
3402.12.10	For agricultural or veterinary use	0	A	FREE	
3402.12.21	Liquids or pastes	0	A	15 %	
3402.12.29	Other	0	A	15 %	
3402.12.90	Other	0	A	FREE	
3402.13	Non-ionic:				
3402.13.10	For agricultural or veterinary use	0	A	FREE	
3402.13.21	Liquids or pastes	0	A	15 %	
3402.13.29	Other	0	A	15 %	
3402.13.90	Other	0	A	FREE	
3402.19	Other:				
3402.19.10	For agricultural or veterinary use	0	A	FREE	
3402.19.21	Liquids or pastes	0	A	14 %	
3402.19.29	Other	0	A	15 %	
3402.19.90	Other	0	A	FREE	
3402.20	Preparations put up for retail sale:				
3402.20.11	Liquids, other than cleaning and de-greasing preparations for glass (glass windscreens or window glass) based on quaternary ammonium and other surface-active agents	15	G	15 %	
3402.20.12	In powder, flakes, shavings, granules and globules	15	G	15 %	
3402.20.13	Cleaning and de-greasing preparations for glass (glass windscreens or window glass) based on quaternary ammonium	15	G	15 %	
3402.20.19	Other	15	G	FREE	
3402.20.21	Preparations for pre-washing or soaking; bleaching agents for clothes	15	G	15 %	
3402.20.29	Other	15	G	FREE	
3402.20.30	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	G	15 %	
3402.20.90	Other	15	G	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3402.90	Other:				
3402.90.10	Adjuvants for dyeing and brightening of textiles	5	G	11 %	
3402.90.21	Liquids, other than in aerosols	15	G	15 %	
3402.90.22	In powder, flakes, shavings, granules and globules	15	G	15 %	
3402.90.29	Other	15	G	FREE	
3402.90.30	Auxiliary preparations for pre-washing or bleaching textile products	15	G	15 %	
3402.90.40	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	G	15 %	
3402.90.50	For agricultural or veterinary use	5	G	5 %	
3402.90.50A	Only washing preparations and cleaning preparations	15	G	5 %	
3402.90.90	Other	—	A	FREE	
34.03	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.				
3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	0	A	FREE	
3403.19	Other:				
3403.19.10	Lubricating oils for refrigeration compressors	0	A	6 %	
3403.19.20	Other lubricating greases	0	A	10 %	
3403.19.90	Other	0	A	11 %	
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3403.99	Other:				
3403.99.10	Lubricating oils for refrigeration compressors	0	A	6 %	
3403.99.20	Lubricating greases	0	A	6 %	
3403.99.90	Other	0	A	11 %	
34.04	ARTIFICIAL WAXES AND PREPARED WAXES.				
3404.20.00	Of poly(oxyethylene) (polyethylene glycol)	0	A	FREE	
3404.90.00	Other	0	A	FREE	
34.05	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04.				
3405.10.00	Polishes, creams and similar preparations for footwear or leather	15	E	15 %	
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E	15 %	
3405.30.00	Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E	11 %	
3405.40.00	Scouring pastes and powders and other scouring preparations	15	G	15 %	
3405.90	Other:				
3405.90.10	Waxes mixed with, dispersed in or dissolved in a liquid medium	15	E	FREE	
3405.90.20	Metal polishes	5	E	FREE	
3405.90.90	Other	15	E	15 %	
3405.90.90A	Only waxes containing solvents or emulsified, not containing other added substances	0	A	15 %	
34.06	CANDLES, TAPERS AND THE LIKE.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3406.00.10	Birthday candles	15	H	10 %	
3406.00.90	Other	15	H	15 %	
34.07	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE).				
3407.00.10	Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5	C	5 %	
3407.00.20	Preparations known as "dental wax" or as "dental impression compounds"	5	C	6 %	
3407.00.30	Modelling pastes of a kind put up for children's amusement	5	C	6 %	
3407.00.90	Other	5	C	6 %	
35	Albuminoidal substances; modified starches; glues; enzymes				
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES.				
3501.10.00	Casein	0	A	FREE	
3501.9	Other:				
3501.90.10	Casein glues	5	E	FREE	
3501.90.90	Other	5	E	FREE	
35.02	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80 % WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES.				
3502.11.00	Dried	0	A	FREE	
3502.19.00	Other	0	A	FREE	
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	0	A	15 %	
3502.90.00	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
35.03	GELATIN, WHETHER OR NOT IN SQUARE OR RECTANGULAR SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED, AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 35.01.				
3503.00.11	Gelatine-based jelly	0	A	FREE	
3503.00.12	Gelatine in powder or in flakes, not containing added sweetening matter or otherwise flavoured	0	A	FREE	
3503.00.19	Other	0	A	FREE	
3503.00.20	Isinglass and other glues of animal origin	15	E	FREE	
3503.00.90	Other	15	E	15 %	
3503.00.90A	Only gelatine and derivatives thereof	0	A	15 %	
35.04	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED.				
3504.00.10	Isolated soya proteins	0	A	6 %	
3504.00.20	Other preparations intended for consumption	0	A	6 %	
3504.00.90	Other	0	A	6 %	
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES.				
3505.10	Dextrins and other modified starches:				
3505.10.10	Dextrins	0	A	FREE	
3505.10.20	Inedible cassava (manioc) starch	5	E	10 %	
3505.10.30	Starches, esterified or etherified	0	A	FREE	
3505.10.40	Edible starches	5	E	FREE	
3505.10.90	Other	—	A	FREE	
3505.20.00	Glues	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
35.06	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG.				
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	E	10 %	
3506.91.00	Glues based on polymers of headings 3901 to 3913 or on rubber	—	A	FREE	
3506.99.00	Other	15	C	FREE	
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3507.10.00	Rennet and concentrates thereof.	0	A	FREE	
3507.90	Other:				
3507.90.10	"Pure" enzymes (separate); enzymatic concentrates	0	A	FREE	
3507.90.21	Edible prepared enzymes	0	A	FREE	
3507.90.29	Other	0	A	FREE	
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations				
3601.00.00	PROPELLENT POWDERS.	0	A	11 %	
3602.00.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS.	10	E	11 %	
3602.00.00A	Only based on ammonium nitrate	15	E	11 %	
36.03	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.				
3603.00.10	Detonators for firearm cartridges	0	A	6 %	
3603.00.90	Other	0	A	11 %	
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS, AND OTHER PYROTECHNIC ARTICLES.				
3604.10	Fireworks:				
3604.10.10	Pyrotechnical toys	15	E	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3604.10.90	Other	15	E	14 %	
3604.90	Other:				
3604.90.10	Signalling devices	15	E	11 %	
3604.90.30	Underwater torches	15	E	6 %	
3604.90.90	Other	15	E	14 %	
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04.	15	E	15 %	
36.06	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.				
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette lighters or similar lighters and of a capacity not exceeding 300 cm^3	15	E	11 %	
3606.90	Other:				
3606.90.10	Ferro-cerium and other pyrophoric alloys in all forms	5	E	11 %	
3606.90.21	Metaldehyde (meta fuel) and hexamethylenetetramine (hexamine) put up in tablets, sticks or similar forms	15	E	6 %	
3606.90.29	Other	15	E	11 %	
3606.90.30	Textile tinder	15	E	11 %	
3606.90.90	Other	15	E	11 %	
37	Photographic or cinematographic goods				
37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITIZED, UNEXPOSED, WHETHER OR NOT IN PACKS.				
3701.10.00	For X-rays	0	A	11 %	
3701.20.00	Instant print film	10	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3701.30.00	Other plates and film, with any side exceeding 255 mm:	—	A	FREE	
3701.91.00	For colour photography (polychrome)	10	E	FREE	
3701.99.00	Other	10	E	FREE	
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITIZED, UNEXPOSED.				
3702.10.00	For X-rays	0	A	11 %	
3702.31	For colour photography (polychrome)				
3702.31.10	Instant print film	10	E	5 %	
3702.31.90	Other	10	E	5 %	
3702.32	Other, with silver halide emulsion:				
3702.32.10	For photography	10	E	FREE	
3702.32.20	Instant print film	10	E	5 %	
3702.32.90	Other, including microfilm	10	E	11 %	
3702.39	Other:				
3702.39.10	For photography	10	E	5 %	
3702.39.20	Industrial film and photomechanical film	10	E	FREE	
3702.39.30	Instant print film	10	E	5 %	
3702.39.90	Other, including microfilm	10	E	11 %	
3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):				
3702.41.10	For photography	10	E	5 %	
3702.41.20	Instant print film	10	E	5 %	
3702.41.90	Other	10	E	11 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:				
3702.42.10	For photography	10	E	5 %	
3702.42.20	Instant print film	10	E	5 %	
3702.42.90	Other	10	E	11 %	
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m:				
3702.43.10	For photography	10	C	5 %	
3702.43.20	Instant print film	10	E	5 %	
3702.43.90	Other	10	C	11 %	
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm:				
3702.44.10	For photography	10	C	5 %	
3702.44.20	Instant print film	10	E	5 %	
3702.44.90	Other	10	C	11 %	
3702.51.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	E	5 %	
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m	10	E	5 %	
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	E	5 %	
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	C	5 %	
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	5 %	
3702.56.00	Of a width exceeding 35 mm	10	E	5 %	
3702.91	Of a width not exceeding 16 mm:				
3702.91.10	For photography	10	E	5 %	
3702.91.90	Other	10	E	11 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3702.93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:				
3702.93.10	For photography	10	E	5 %	
3702.93.90	Other	10	E	11 %	
3702.94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:				
3702.94.10	For photography	10	E	5 %	
3702.94.90	Other	10	E	11 %	
3702.95	Of a width exceeding 35 mm:				
3702.95.10	For photography	10	E	5 %	
3702.95.90	Other	10	E	11 %	
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.				
3703.10.00	In rolls of a width exceeding 610 mm	10	E	FREE	
3703.20.00	Other, for colour photography (polychrome)	0	A	FREE	
3703.90.00	Other	10	E	FREE	
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED.				
3704.00.10	Paper, paperboard and textiles, exposed but not developed	10	E	11 %	
3704.00.20	Cinematographic films	10	E	FREE	
3704.00.30	X-ray plates and film	10	E	11 %	
3704.00.90	Other	10	E	FREE	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM.				
3705.10.00	For offset reproduction	10	E	FREE	
3705.9	Other:				
3705.90.10	X-ray	10	E	11 %	
3705.90.90	Other	10	E	FREE	
37 06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3706.10	Of a width of 35 mm or more:				
3706.10.10	Filmed in the Republic of Panama	5	E	FREE	
3706.10.20	Educational; personal or private	5	E	FREE	
3706.10.91	For re-export, without being screened in the Republic of Panama	5	E	6 %	
3706.10.99	Other	5	E	6 %	
3706.90	Other:				
3706.90.10	Filmed in the Republic of Panama	5	E	FREE	
3706.90.20	Educational; personal or private	5	E	FREE	
3706.90.30	For re-export, without being screened in the Republic of Panama	5	E	6 %	
3706.90.91	Of a width not exceeding 8 mm	5	E	6 %	
3706.90.95	Of a width from 9 mm to 16 mm	5	E	6 %	
3706.90.99	Other	5	E	6 %	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE.				
3707.10.00	Sensitising emulsions	0	A	FREE	
3707.90	Other:				
3707.90.91	Toner	0	A	10 %	
3707.90.99	Other	0	A	FREE	
38	Miscellaneous chemical products				
38.01	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES.				
3801.10.00	Artificial graphite	0	A	FREE	
3801.20.00	Colloidal or semi-colloidal graphite	0	A	FREE	
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A	11 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3801.90.00	Other	0	A	11 %	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.				
3802.10.00	Activated carbon	0	A	FREE	
3802.90	Other:				
3802.90.10	Activated bauxite	0	A	6 %	
3802.90.90	Other	0	A	FREE	
3803.00.00	TALL OIL, WHETHER OR NOT REFINED.	0	A	FREE	
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03.	0	A	FREE	
38.05	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT.				
3805.10	Gum, wood or sulphate turpentine oils:				
3805.10.10	Turpentine	5	E	6 %	
3805.10.90	Other	5	E	FREE	
3805.90.00	Other	5	E	FREE	
38.06	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.				
3806.10.00	Rosin and resin acids	5	E	FREE	
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3806.30.00	Ester gums	0	A	FREE	
3806.90.00	Other	5	E	FREE	
38.07	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH.				
3807.00.10	Wood tar and wood tar oils	0	A	6 %	
3807.00.20	Creosote; acetone oil; wood naphtha	0	A	FREE	
3807.00.31	Brewers'	0	A	11 %	
3807.00.39	Other	0	A	6 %	
3807.00.90	Other	0	A	11 %	
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS (FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS).				
3808.50.00	Goods mentioned in subheading note 1 to this Chapter:	5	G	5 %	
3808.50.00A	Only rodenticides	10	E	5 %	
3808.50.00B	Only disinfectants	15	G	5 %	
3808.50.00C	Only fungicides based on chromated copper arsenate, of a kind used for preserving wood, in containers holding 125 kg or more	0	A	5 %	
3808.50.00D	Only insecticides put up as pastilles or candles which operate by burning, and fly-papers	10	E	5 %	
3808.50.00E	Only other insecticides (other than insecticides put up as pastilles or candles which operate by burning, and fly-papers)	5	E	5 %	
3808.91	Insecticides				
3808.91.10	For agricultural use	5	G	FREE	
3808.91.20	Paper impregnated with insecticides	5	G	6 %	
3808.91.20A	Only fly-papers	10	E	6 %	
3808.91.91	Coils or wicks which operate by burning	10	E	9 %	
3808.91.92	Fly-papers	10	E	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3808.91.99	Other	5	G	10 %	
3808.92	Fungicides:				
3808.92.10	For agricultural use	5	G	FREE	
3808.92.20	For livestock	5	G	FREE	
3808.92.90	Other	—	A	FREE	
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators	5	G	FREE	
3808.94	Disinfectants				
3808.94.10	For agricultural use	15	G	FREE	
3808.94.20	For livestock	15	G	FREE	
3808.94.91	Based on surface-active agents of quaternary ammonium, pine oil or other odoriferous substances, put up for retail sale	15	E	15 %	
3808.94.92	Concentrated active bases, not put up for retail sale, put up in packings holding 190 kg or more	15	G	FREE	
3808.94.99	Other	15	G	15 %	
3808.99	Other:				
3808.99.11	For agricultural use	10	G	FREE	
3808.99.12	Glue-coated traps, whether or not containing toxic substances	10	G	6 %	
3808.99.19	Other	10	G	6 %	
3808.99.91	For agricultural use	5	G	FREE	
3808.99.92	For livestock	5	G	FREE	
3808.99.99	Other	5	G	6 %	
38.09	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3809.10.00	With a basis of amylaceous substances	5	E	FREE	
3809.91.00	Of a kind used in the textile or like industries	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3809.92.00	Of a kind used in the paper or like industries	5	E	FREE	
3809.93.00	Of a kind used in the leather or like industries	5	E	6 %	
38.10	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS.				
3810.10	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:				
3810.10.11	In acid-based solutions	0	A	FREE	
3810.10.19	Other	0	A	FREE	
3810.10.90	Other	0	A	FREE	
3810.90.00	Other	0	A	FREE	
38.11	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS.				
3811.11	Based on lead compounds:				
3811.11.10	For mixing with motor spirit	5	C	6 %	
3811.11.90	Other	5	C	6 %	
3811.19	Other:				
3811.19.10	For mixing with motor spirit	5	C	6 %	
3811.19.90	Other	5	C	6 %	
3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals	0	A	FREE	
3811.29.00	Other	0	A	FREE	
3811.90.00	Other	5	C	6 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICIZERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS.				
3812.10.00	Prepared rubber accelerators	0	A	FREE	
3812.20.00	Compound plasticisers for rubber or plastics	5	E	11 %	
3812.30.00	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0	A	FREE	
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES.	0	A	11 %	
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS.				
3814.00.10	Organic composite solvents and thinners for the goods of Chapter 32	5	E	FREE	
3814.00.90	Other	0	A	11 %	
3814.00.90A	Only solvents and thinners	5	E	11 %	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3815.11.00	With nickel or nickel compounds as the active substance	0	A	FREE	
3815.12.00	With precious metal or precious-metal compounds as the active substance	0	A	FREE	
3815.19.00	Other	0	A	FREE	
3815.90.00	Other	—	A	FREE	
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01.	0	A	FREE	
38.17	MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02.				
3817.00.10	Mixed alkylbenzenes	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3817.00.20	Mixed alkylanaphthalenes	0	A	FREE	
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS.	0	A	FREE	
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	10	C	11 %	
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS.	5	E	11 %	
3821.00.00	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICROORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS.	—	A	FREE	
38.22	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS.				
3822.00.10	Strips for determining capillary blood glucose levels and glucose or acetone levels in urine	0	A	FREE	
3822.00.90	Other	0	A	FREE	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS.				
3823.11.00	Stearic acid	0	A	10 %	
3823.12.00	Oleic acid	0	A	FREE	
3823.13.00	Tall oil fatty acids	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3823.19	Other:				
3823.19.10	Fatty acids for the preparation of animal feed	0	A	10 %	
3823.19.20	Behenic acid	0	A	FREE	
3823.19.90	Other	0	A	15 %	
3823.70	Industrial fatty alcohols:				
3823.70.10	Of a waxy character	0	A	FREE	
3823.70.90	Other	0	A	FREE	
38.24	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS FOR THE CHEMICAL OR ALLIED INDUSTRIES, INCLUDING MIXTURES OF NATURAL PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
3824.10.00	Prepared binders for foundry moulds or cores	0	A	FREE	
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	0	A	FREE	
3824.40	Prepared additives for cements, mortars or concretes:				
3824.40.10	Microsilica hydration-control agents and rust inhibitors	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.40.90	Other	0	A	10 %	
3824.50.00	Non-refractory mortars and concretes	0	A	FREE	
3824.60.00	Sorbitol other than of subheading 2905.44	0	A	15 %	
3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)				
3824.71.10	Azeotropes of the kind defined in additional Note No 1 to Chapter 38	0	A	11 %	
3824.71.80	Other azeotropes of the kind defined in additional Note No 2 to Chapter 38	0	A	5 %	
3824.71.90	Other	0	A	5 %	
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A	11 %	
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)	0	A	11 %	
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0	A	5 %	
3824.75.00	Containing carbon tetrachloride	10	E	7 %	
3824.76.00	Containing 1,1,1-trichloroethane (methylchloroform)	10	E	7 %	
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane	0	A	11 %	
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0	A	7 %	
3824.79	Other:				
3824.79.10	Azeotropes	0	A	11 %	
3824.79.90	Other	0	A	11 %	
3824.81.00	Containing oxirane (ethylene oxide)	10	E	7 %	
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10	E	7 %	
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate	10	E	7 %	
3824.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.90.10	Anti-scaling preparations, anti-rust preparations	10	E	15 %	
3824.90.20	Water-insoluble petroleum sulfonates	10	E	6 %	
3824.90.30	Additives to harden varnishes or glues	0	A	FREE	
3824.90.40	Ink removers; stencil correctors; correction fluids	0	A	11 %	
3824.90.50	Compounded extenders for paints	10	E	FREE	
3824.90.60	Copying pastes with a basis of gelatine for coating printing machine rollers, colloidal alumina	10	E	FREE	
3824.90.70	Naphthenic acids, their water-insoluble salts and their esters	0	A	FREE	
3824.90.91	Fusel oil	10	E	6 %	
3824.90.92	Dippel's oil	10	E	6 %	
3824.90.93	Salt for curing or salting	10	E	6 %	
3824.90.94	De-horning chemicals	10	E	5 %	
3824.90.95	Mineral oil containing silica; thickeners distilled from petroleum; monomorillionite with organic coating; 40 % chlorinated paraffin; 70 % chlorinated paraffin; preparations with a basis of benzoyl peroxide; colloidal magnesium-aluminium silicate; sodium aluminosilicate; emulsifiers; cleaning solutions not containing surface-active agents; emulsifying salts; foam inhibitors; chemical preparations for the manufacture of inks not put up for retail sale; naphthenic acids, their water-insoluble salts and their esters	10	E	FREE	
3824.90.97	Titanates in organic solvents	10	E	FREE	
3824.90.99	Other	10	E	7 %	
3824.90.99A	Only preparations for rubber or plastics, not elsewhere specified or included	0	A	7 %	
3824.90.99B	Only gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A	7 %	
3824.90.99C	Only preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A	7 %	
3824.90.99D	Only additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A	7 %	
3824.90.99E	Only other inorganic preparations, including mixtures of trace elements	0	A	7 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3824.90.99F	Only fluids with a basis of diphenyl for use as refrigerants	0	A	7 %	
3824.90.99G	Only articles producing a lighting effect for signalling and safety purposes	0	A	7 %	
38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.				
3825.10.00	Municipal waste	10	E	7 %	
3825.20.00	Sewage sludge	10	E	7 %	
3825.30.00	Clinical waste	10	E	7 %	
3825.41.00	Halogenated	10	E	11 %	
3825.49.00	Other	10	E	11 %	
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	E	11 %	
3825.61.00	Mainly containing organic constituents	10	E	11 %	
3825.69	Other:				
3825.69.10	Ammoniacal gas liquors and spent oxide	10	E	6 %	
3825.69.20	Antibiotics manufacturing waste	10	E	FREE	
3825.69.90	Other	10	E	11 %	
3825.90.00	Other	10	E	7 %	
39	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF.				
39.01	POLYMERS OF ETHYLENE, IN PRIMARY FORMS.				
3901.10	Polyethylene having a specific density of less than 0.94:				
3901.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.10.90	Other	0	A	FREE	
3901.20	Polyethylene having a specific density of 0.94 or more:				
3901.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.20.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3901.30	Ethylene-vinyl acetate copolymers				
3901.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.30.90	Other	0	A	FREE	
3901.90	Other:				
3901.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3901.90.90	Other	0	A	FREE	
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.				
3902.10	Polypropylene:				
3902.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.10.90	Other	0	A	FREE	
3902.20	Polyisobutylene:				
3902.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.20.90	Other	0	A	FREE	
3902.30	Propylene copolymers:				
3902.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.30.90	Other	0	A	FREE	
3902.90	Other:				
3902.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3902.90.90	Other	0	A	FREE	
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3903.11	Expandable				
3903.11.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.11.90	Other	0	A	FREE	
3903.19	Other:				
3903.19.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.19.90	Other	0	A	FREE	
3903.20	Styrene-acrylonitrile (SAN) copolymers:				
3903.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.20.90	Other	0	A	FREE	
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers:				
3903.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.30.90	Other	0	A	FREE	
3903.90	Other:				
3903.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3903.90.90	Other	0	A	FREE	
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.				
3904.10	Poly (vinyl chloride), not mixed with any other substances:				
3904.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.10.90	Other	0	A	FREE	
3904.21	Non-plasticised:				
3904.21.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3904.21.90	Other	—	A	FREE	
3904.22	Plasticised				
3904.22.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.22.90	Other	—	A	FREE	
3904.30	Vinyl chloride-vinyl acetate copolymers:				
3904.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.30.90	Other	0	A	FREE	
3904.40	Other vinyl chloride copolymers:				
3904.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.40.90	Other	0	A	FREE	
3904.50	Vinylidene chloride polymers:				
3904.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.50.90	Other	0	A	FREE	
3904.61	Polytetrafluoroethylene:				
3904.61.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.61.90	Other	0	A	FREE	
3904.69	Other:				
3904.69.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.69.90	Other	0	A	FREE	
3904.90	Other:				
3904.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3904.90.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.				
3905.12.00	In aqueous dispersion	0	A	FREE	
3905.19.00	Other	0	A	FREE	
3905.21.00	In aqueous dispersion	0	A	FREE	
3905.29.00	Other	0	A	FREE	
3905.30	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups				
3905.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3905.30.90	Other	0	A	FREE	
3905.91	Copolymers:				
3905.91.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3905.91.90	Other	0	A	FREE	
3905.99	Other:				
3905.99.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3905.99.90	Other	0	A	FREE	
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS.				
3906.10	Poly(methyl methacrylate):				
3906.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3906.10.90	Other	0	A	FREE	
3906.90	Other:				
3906.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3906.90.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
39.07	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLY-CARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.				
3907.10	Polyacetals:				
3907.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.10.90	Other	0	A	FREE	
3907.20	Other polyethers:				
3907.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.20.90	Other	0	A	FREE	
3907.30	Epoxy resins:				
3907.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.30.90	Other	0	A	FREE	
3907.40	Polycarbonates:				
3907.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.40.90	Other	0	A	FREE	
3907.50	Alkyd resins:				
3907.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	
3907.50.90	Other	—	A	FREE	
3907.60	Poly(ethylene terephthalate)				
3907.60.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3907.60.90	Other	0	A	FREE	
3907.70.00	Poly(lactic acid)	0	A	FREE	
3907.91	Unsaturated:				
3907.91.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3907.91.90	Other	—	A	FREE	
3907.99	Other:				
3907.99.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	—	A	FREE	
3907.99.90	Other	—	A	FREE	
39.08	POLYAMIDES IN PRIMARY FORMS.				
3908.10	Polyamide-6, -11, -12, -6, 6, -6, 9, -6,10 or -6,12:				
3908.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3908.10.90	Other	0	A	FREE	
3908.90	Other:				
3908.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3908.90.90	Other	0	A	FREE	
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLY-URETHANES, IN PRIMARY FORMS.				
3909.10	Urea resins; thiourea resins:				
3909.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.10.90	Other	0	A	FREE	
3909.20	Melamine resins				
3909.20.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.20.90	Other	0	A	FREE	
3909.30	Other amino-resins				
3909.30.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.30.90	Other	0	A	FREE	
3909.40	Phenolic resins:				
3909.40.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.40.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3909.50	Polyurethanes:				
3909.50.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3909.50.90	Other	0	A	FREE	
39.10	SILICONES IN PRIMARY FORMS.				
3910.00.11	Silicone rubber	0	A	FREE	
3910.00.19	Other	0	A	FREE	
3910.00.91	Silicone rubber	0	A	FREE	
3910.00.99	Other	0	A	FREE	
39.11	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:				
3911.10.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3911.10.90	Other	0	A	FREE	
3911.90	Other:				
3911.90.10	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions thereof	0	A	FREE	
3911.90.90	Other	0	A	FREE	
39.12	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3912.11.00	Non-plasticised	0	A	FREE	
3912.12.00	Plasticised	0	A	FREE	
3912.20	Cellulose nitrates (including collodions):				
3912.20.10	Collodions and celloidin	0	A	FREE	
3912.20.20	Celluloid	0	A	6 %	
3912.20.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3912.31.00	Carboxymethylcellulose and its salts	0	A	FREE	
3912.39.00	Other	0	A	FREE	
3912.90.00	Other	0	A	FREE	
39.13	NATURAL POLYMERS (FOR EXAMPLE ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.				
3913.10.00	Alginic acid, its salts and esters	0	A	FREE	
3913.90	Other:				
3913.90.10	Chemical derivatives of natural rubber	0	A	FREE	
3913.90.90	Other	0	A	FREE	
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS.	0	A	FREE	
39.15	WASTE, PARINGS AND SCRAP, OF PLASTIC.				
3915.10.00	Of polymers of ethylene	0	A	FREE	
3915.20.00	Of polymers of styrene	0	A	FREE	
3915.30.00	Of polymers of vinyl chloride	0	A	FREE	
3915.90.00	Of other plastics	0	A	FREE	
39.16	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER, OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.				
3916.10	Of polymers of ethylene:				
3916.10.10	Corrugated roofing sheets	15	G	10 %	
3916.10.10A	Exclusively flexible, of a thickness not exceeding 0,10 mm, neither printed nor metallised	0	A	10 %	
3916.10.10B	Exclusively other flexible products made of poly-ethylene	15	H	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3916.10.90	Other	0	A	6 %	
3916.10.90A	Exclusively monofilaments	5	E	6 %	
3916.20	Of polymers of vinyl chloride:				
3916.20.10	Vinyl cords for screens and windows	0	A	12 %	
3916.20.20	Corrugated roofing sheets	0	A	10 %	
3916.20.20A	Exclusively flexible, of a thickness exceeding 400 microns	10	G	10 %	
3916.20.90	Other	—	A	FREE	
3916.90	Of other plastics:				
3916.90.10	Corrugated roofing sheets	0	A	10 %	
3916.90.90	Other	0	A	6 %	
3916.90.90A	Exclusively monofilaments (other than nylon)	5	E	6 %	
39.17	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC.				
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials:				
3917.10.10	Sausage casings	0	A	FREE	
3917.10.90	Other	0	A	FREE	
3917.21	Of polymers of ethylene:				
3917.21.11	For "Tetra pack" containers	15	E	FREE	
3917.21.19	Other	15	E	15 %	
3917.21.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.21.30	Specially for irrigation systems	15	E	FREE	
3917.21.90	Other	15	E	11 %	
3917.22	Of polymers of propylene				
3917.22.11	For "Tetra pack" containers	15	E	FREE	
3917.22.19	Other	15	E	15 %	
3917.22.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.22.30	Specially for irrigation systems	15	E	FREE	
3917.22.90	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3917.23	Of polymers of vinyl chloride:				
3917.23.11	For "Tetra pack" containers	15	E	FREE	
3917.23.19	Other	15	E	15 %	
3917.23.20	With a diameter not exceeding 4 inches, except for irrigation systems	15	E	10 %	
3917.23.30	Specially for irrigation systems	15	E	FREE	
3917.23.90	Other	5	E	10 %	
3917.23.90A	Exclusively tubes made of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallised, with an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	E	10 %	
3917.29	Of other plastics:				
3917.29.11	For "Tetra pack" containers	15	E	FREE	
3917.29.19	Other	15	E	15 %	
3917.29.20	Specially for irrigation systems	15	E	FREE	
3917.29.90	Other	15	E	11 %	
3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:				
3917.31.10	Fitted with threaded ends for connection ("hosepipes")	5	E	FREE	
3917.31.90	Other	5	E	6 %	
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings:				
3917.32.10	Sausage casings	0	A	FREE	
3917.32.20	Specially for irrigation systems	—	A	FREE	
3917.32.90	Other	5	E	6 %	
3917.32.90A	Exclusively casings of poly(vinylidene chloride) (PVDC), printed	0	A	6 %	
3917.32.90B	Exclusively tubes (hoses) made of polyethylene, with an external diameter no less than 12,5 mm but no more than 51 mm (other than strips fitted with drip emitters for drip irrigation systems)	15	E	6 %	
3917.32.90C	Exclusively tubes (hoses) made of poly(vinyl chloride) (PVC), with an external diameter of no less than 12,5 mm but no more than 51 mm	15	E	6 %	
3917.33	Other, not reinforced or otherwise combined with other materials, with fittings				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3917.33.10	Specially for irrigation systems	—	A	FREE	
3917.33.90	Other	5	E	11 %	
3917.33.90A	Exclusively tubes (hoses) made of polyethylene or of poly(vinyl chloride) (PVC) with an external diameter of 12,5 mm or more but no more than 51 mm	15	E	11 %	
3917.39	Other:				
3917.39.10	With fittings	5	E	11 %	
3917.39.91	Sausage casings	5	E	FREE	
3917.39.92	Specially for irrigation systems	5	E	FREE	
3917.39.99	Other	5	E	6 %	
3917.40.00	Fittings	—	A	FREE	
39.18	FLOOR COVERINGS MADE OF PLASTIC, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS MADE OF PLASTIC, AS DEFINED IN NOTE 9 TO THIS CHAPTER.				
3918.10	Of polymers of vinyl chloride:				
3918.10.10	Slabs, floor tiles and other tiles	10	E	5 %	
3918.10.20	Other floor coverings, in rolls	10	E	6 %	
3918.10.90	Other	10	E	6 %	
3918.90	Of other plastics:				
3918.90.10	Slabs, floor tiles and other tiles	10	E	5 %	
3918.90.20	Other floor coverings, in rolls	10	E	6 %	
3918.90.90	Other	10	E	5 %	
39.19	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS.				
3919.10	In rolls of a width not exceeding 20 cm				
3919.10.10	For electrical use	15	E	5 %	
3919.10.10A	Exclusively of a width not exceeding 10 cm	10	E	5 %	
3919.10.90	Other	15	E	15 %	
3919.10.90A	Exclusively of a width not exceeding 10 cm	10	E	15 %	
3919.90	Other:				
3919.90.10	Polypropylene in rolls	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3919.90.20	Polypropylene in sheets larger than 19" × 25"	0	A	FREE	
3919.90.30	Poly(vinyl chloride) in rolls or sheets larger than 19" × 25"	0	A	FREE	
3919.90.40	Polyesters in rolls or in sheets larger than 19" × 25"	0	A	FREE	
3919.90.90	Other	0	A	10 %	
39.20	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS.				
3920.10	Of polymers of ethylene:				
3920.10.10	In rolls, not printed	—	A	FREE	
3920.10.90	Other	15	G	15 %	
3920.10.90A	Exclusively flexible, of polyethylene, high density, "twist" type	0	A	15 %	
3920.10.90B	Exclusively other flexible, of polyethylene, high density, "twist" type	15	H	15 %	
3920.10.90C	Exclusively of ethylene acetate-vinyl copolymers, with a thickness of 2 mm or more but no greater than 50 mm	10	G	15 %	
3920.10.90D	Exclusively other flexible, with a thickness not exceeding 0,10 mm, neither printed nor metallised	0	A	15 %	
3920.20	Of polymers of propylene				
3920.20.10	In rolls, not printed	—	A	FREE	
3920.20.90	Other	0	A	6 %	
3920.20.90A	Exclusively flexible laminates, reinforced or intermixed with other polymers, neither printed nor metallised	5	G	6 %	
3920.20.90B	Exclusively flexible, not printed, metallised	5	H	6 %	
3920.20.90C	Exclusively flexible, printed	10	H	6 %	
3920.30	Of polymers of styrene:				
3920.30.10	In rolls, not printed	5	G	FREE	
3920.30.90	Other	10	G	15 %	
3920.30.90A	Exclusively sheets or plates	15	H	15 %	
3920.43.00	Containing no less than 6 % plasticisers by weight	—	A	FREE	
3920.49.00	Other	—	A	FREE	
3920.51	Of poly(methyl methacrylate)				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3920.51.10	Diffuser sheets of the kind used in suspended ceilings	5	G	14 %	
3920.51.10A	Exclusively with a thickness of 1 mm or more but not exceeding 40 mm	10	G	14 %	
3920.51.90	Other	5	G	10 %	
3920.51.90A	Exclusively with a thickness of 1 mm or more but not exceeding 40 mm	10	G	10 %	
3920.59	Of other:				
3920.59.10	Diffuser sheets of a kind used in suspended ceilings	5	G	14 %	
3920.59.90	Other	5	G	FREE	
3920.61.00	Of polycarbonates	5	G	FREE	
3920.62.00	Of poly(ethylene terephthalate)	—	A	FREE	
3920.63.00	Of unsaturated polyesters	0	A	FREE	
3920.69.00	Of other polyesters	0	A	FREE	
3920.71	Of regenerated cellulose:				
3920.71.10	Printed	10	G	11 %	
3920.71.20	Not printed, with a thickness of up to 0,25 mm	—	A	FREE	
3920.71.90	Other	—	A	FREE	
3920.73.00	Of cellulose acetate	0	A	6 %	
3920.79.00	Of other cellulose derivatives	0	A	6 %	
3920.91.00	Of poly(vinyl butyral)	5	G	FREE	
3920.92.00	Of polyamides	—	A	FREE	
3920.93.00	Of amino-resins	5	G	FREE	
3920.94.00	Of phenolic resins	5	G	FREE	
3920.99	Of other plastics:				
3920.99.10	Teflon tape (polytetrafluorethylene)	0	A	6 %	
3920.99.90	Other	0	A	6 %	
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC.				
3921.11	Of polymers of styrene:				
3921.11.10	Scouring sponges	5	E	11 %	
3921.11.90	Other	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3921.12	Of polymers of vinyl chloride:				
3921.12.10	Scouring sponges	10	E	11 %	
3921.12.90	Other	10	E	FREE	
3921.13	Of polyurethanes:				
3921.13.10	Pot scourers	5	E	11 %	
3921.13.20	Other flexible sponge sheets	5	E	14 %	
3921.13.90	Other	5	E	FREE	
3921.14	Of regenerated cellulose:				
3921.14.10	Pot scourers	0	A	11 %	
3921.14.20	Printed sheets	0	A	11 %	
3921.14.90	Sheets, not printed, up to 0,25 mm in thickness	0	A	FREE	
3921.19	Of other plastics:				
3921.19.10	Scouring sponges	5	E	11 %	
3921.19.90	Other	—	A	FREE	
3921.90	Other:				
3921.90.10	Hardened, rigid sheets and plates made of laminated paper fibres (Formica sheets)	10	E	FREE	
3921.90.20	Sheets and panels of resin agglomerates containing mineral materials other than glass fibre	5	E	FREE	
3921.90.30	Translucent sheets made of resin and glass fibre suitable for roofing, flat or corrugated	5	E	11 %	
3921.90.90	Other	—	A	FREE	
39.22	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, MADE OF PLASTIC.				
3922.10	Baths, shower-baths, sinks and wash-basins:				
3922.10.11	For babies	15	E	6 %	
3922.10.12	Other, of glass fibre agglomerated with plastic resins	15	E	6 %	
3922.10.19	Other	15	E	6 %	
3922.10.20	Wash-basins (sinks), not portable	15	E	10 %	
3922.10.90	Other	15	E	10 %	
3922.10.90A	Exclusively sinks	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3922.20.00	Lavatory seats and covers	10	E	6 %	
3922.90.00	Other	10	E	10 %	
39.23	ARTICLES FOR THE CONVEYANCE OR PACKAGING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, MADE OF PLASTIC.				
3923.10	Boxes, cases, crates and similar articles:				
3923.10.10	Boxes with divisions for bottles	10	C	15 %	
3923.10.20	Buckets and washbowls	10	C	15 %	
3923.10.30	Insulated cool boxes	10	C	15 %	
3923.10.40	Cages for transporting chickens, baskets for transporting chicks	10	C	FREE	
3923.10.50	Boxes, cases and crates for transporting edible fruit, vegetables, plants, roots and tubers	10	C	FREE	
3923.10.90	Other	10	C	15 %	
3923.21	Of polymers of ethylene:				
3923.21.10	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	0	A	FREE	
3923.21.20	Security bags with self-adhesive strip closure ensuring the inviolability of the contents	10	C	10 %	
3923.21.30	Silo bags or other bags used for ensilage (other than bags for refuse or gardening waste)	10	C	FREE	
3923.21.90	Other	10	C	15 %	
3923.21.90A	Exclusively aseptic bags laminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A	15 %	
3923.29	Of other plastics:				
3923.29.10	Of a type used in microwave ovens	10	E	15 %	
3923.29.20	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3923.29.30	Security bags with self-adhesive strip closure ensuring the inviolability of the contents	10	E	10 %	
3923.29.40	Silo bags or other bags used for ensilage (other than bags for refuse or gardening waste)	10	E	FREE	
3923.29.90	Other	10	E	15 %	
3923.30	Carboys, bottles, flasks and similar articles:				
3923.30.10	Transparent carboys made o f polycarbonate or PET, with raised print specifying that they are exclusively for water, with a capacity of 5 gallons (19 litres)	10	E	FREE	
3923.30.20	Babies' feeding bottles	10	E	6 %	
3923.30.30	Feeding bottles for rearing calves	10	E	5 %	
3923.30.40	Sterilised carboys	10	E	FREE	
3923.30.50	Bottles, flasks and similar articles for cosmetics	10	E	FREE	
3923.30.60	Preforms made of PET	5	C	FREE	
3923.30.90	Other	10	E	15 %	
3923.30.90A	Exclusively insulated containers other than vacuum containers	5	E	15 %	
3923.30.90B	Exclusively containers with adhesive covers, tear tab openings or perforatable closures	5	E	15 %	
3923.40.00	Spools, cops, bobbins and similar supports	—	A	FREE	
3923.50	Stoppers, lids, caps and other closures:				
3923.50.10	Press-on lids, thermoformed printed lids, closed by a security strip, "push & pull" dispensing lids and caps for ketchup bottles	10	C	FREE	
3923.50.20	Heat-shrinkable plastic strips for sealing bottles	10	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3923.50.30	Ring-pulls for carbonated beverage and beer packaging (six-pack type)	10	C	FREE	
3923.50.40	Stoppers, lids, caps and other closures for cosmetics; cone-shaped stoppers bearing printed logo, in particular for packaging of liquid bleaches in 38-mm, 33-mm and 28-mm sizes; and reducing lids	—	A	FREE	
3923.50.90	Other	10	C	15 %	
3923.50.90A	Exclusively pouring stoppers, whether or not threaded; "roll-on" spheres, whether or not with the neck of the container; threaded lids with safety strip	0	A	15 %	
3923.50.90B	Exclusively dropper-type threaded lids and press-on lids with safety strip	10	E	15 %	
3923.90	Other:				
3923.90.10	School lunch boxes	10	E	7 %	
3923.90.21	With a capacity of 48 units	5	E	FREE	
3923.90.29	Other	5	E	10 %	
3923.90.30	Sterilising trays	10	E	FREE	
3923.90.40	PET containers with a capacity of 2,5 gallons	10	E	FREE	
3923.90.50	Flexible tubular containers	10	E	FREE	
3923.90.60	Containers for cosmetics	10	E	FREE	
3923.90.70	Other containers for transporting edible fruit, vegetables, plants, roots and tubers	10	E	FREE	
3923.90.90	Other	10	E	10 %	
3923.90.90A	Exclusively fastenings for containers (for example for "six-packs")	0	A	10 %	
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, MADE OF PLASTIC.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3924.10	Tableware and kitchenware:				
3924.10.10	Disposable plates	15	E	15 %	
3924.10.20	Disposable cups of 6 to 14 ounces	15	E	15 %	
3924.10.30	Disposable spoons and forks	15	E	15 %	
3924.10.40	Decorative trays, containers with "Tupperware" type press-on lids	15	E	15 %	
3924.10.51	For "Tetra pack" containers	15	E	FREE	
3924.10.59	Other	15	E	15 %	
3924.10.60	Table linen articles	15	E	6 %	
3924.10.70	Cool boxes	15	E	15 %	
3924.10.80	Tableware and kitchenware	15	E	10 %	
3924.10.90	Other	15	E	10 %	
3924.10.90A	Exclusively handles	5	E	10 %	
3924.90	Other:				
3924.90.11	Clothes pegs	15	C	15 %	
3924.90.12	Clothes hangers	15	C	15 %	
3924.90.13	Water buckets and washbowls	15	C	15 %	
3924.90.15	Rubbish bins and waste paper baskets, laundry baskets and similar items	15	C	10 %	
3924.90.16	Sponges and scourers	15	C	11 %	
3924.90.19	Other	15	C	10 %	
3924.90.21	Soap dishes, towel rails, toilet paper holders and similar articles, other than built-in or permanent fixtures	15	C	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3924.90.29	Other	15	C	6 %	
3924.90.90	Other	15	C	6 %	
3924.90.90A	Exclusively teats for feeding bottles	10	E	6 %	
39.25	BUILDING ARTICLES MADE OF PLASTIC, NOT SPECIFIED OR INCLUDED ELSEWHERE.				
3925.10.00	Reservoirs, tanks, vats and similar containers, with a capacity exceeding 300 litres	0	A	3 %	
3925.20.00	Doors, windows and their frames and thresholds	15	E	10 %	
3925.30	Shutters, blinds (including Venetian blinds) and similar articles, and parts thereof:				
3925.30.10	Screens and sheets made of plastic suitable for protecting against insects	15	E	FREE	
3925.30.20	Vinyl cords for screens and windows	15	E	10 %	
3925.30.31	Blinds, including Venetian blinds	15	E	11 %	
3925.30.39	Parts	15	E	FREE	
3925.30.40	Curtains for cold rooms	15	E	3 %	
3925.30.90	Other	15	E	6 %	
3925.90	Other:				
3925.90.10	Soap dishes, towel rails, toilet paper holders and similar articles that are used in bathrooms, toilets or kitchens and are designed to be permanently attached or built in during construction	10	C	6 %	
3925.90.20	Bars, rods, sticks, profiles, mouldings and beadings	10	C	FREE	
3925.90.40	PVC sheets shaped like wooden tongue-and-groove boards	10	C	10 %	
3925.90.50	Translucent plastic sheets containing glass fibre, flat or corrugated	10	C	10 %	
3925.90.60	Acrylic sheets	10	C	10 %	
3925.90.70	Floors and grids (grates) for pig pens	10	C	3 %	
3925.90.90	Other	10	C	6 %	
3925.90.90A	Exclusively front plates for electrical switches and sockets	10	E	6 %	
3925.90.90B	Exclusively channels and fittings therefor for electrical installations	0	A	6 %	
39.26	OTHER ARTICLES MADE OF PLASTIC AND ARTICLES MADE OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3926.10.00	Office or school supplies	15	E	6 %	
3926.10.00A	Exclusively erasers	10	E	6 %	
3926.20	Articles of apparel and clothing accessories, including gloves, mittens and mitts:				
3926.20.11	Cloaks	15	E	5 %	
3926.20.19	Other	15	E	5 %	
3926.20.21	Workers' protective clothing	15	E	6 %	
3926.20.29	Other	15	E	6 %	
3926.20.30	Belts	15	E	6 %	
3926.20.90	Other	15	E	11 %	
3926.30.00	Fittings for furniture, coachwork or the like	10	E	FREE	
3926.40.00	Statuettes and other ornaments	15	E	5 %	
3926.90	Other:				
3926.90.11	Of transmission:	0	A	FREE	
3926.90.19	Other	0	A	FREE	
3926.90.21	Washers, gaskets (packing)	5	E	FREE	
3926.90.29	Other	15	E	FREE	
3926.90.30	Diving suits and respirators, including ear muffs	0	A	6 %	
3926.90.40	Laboratory or pharmaceutical articles, whether or not graduated or calibrated	0	A	3 %	
3926.90.50	Seat covers and protective linings for furniture and vehicles	15	E	15 %	
3926.90.60	Hand fans	15	E	6 %	
3926.90.70	Geomembranes and geogrids for filtering or containing earth or for agricultural use	15	E	FREE	
3926.90.80	Accessories for decorative panels or racks (for exhibitors); special clothes hangers (used in commercial premises)	15	E	5 %	
3926.90.91	Moulded flexible foam for making chairs	15	E	FREE	
3926.90.92	Meshes for ponds	15	E	FREE	
3926.90.93	Air curtains for cold rooms	15	E	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
3926.90.94	Bow ties, shapers, stays, clips for attaching labels	15	E	FREE	
3926.90.95	Boot and shoe lasts	0	A	FREE	
3926.90.96	Drinking and feeding troughs for animals	15	E	3 %	
3926.90.97	Plastic meshes for candle holders	15	E	FREE	
3926.90.98	Rooting and germinating trays and support or anchor clamps for horticultural use	0	A	FREE	
3926.90.99	Other	15	E	6 %	
3926.90.99A	Exclusively fittings for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	E	6 %	
3926.90.99B	Exclusively printed labels, metallised in a bath of aluminium and backed with paper	5	E	6 %	
3926.90.99C	Exclusively reflecting articles for road and safety signs	5	E	6 %	
3926.90.99D	Exclusively moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A	6 %	
40	Rubber and articles thereof				
40.01	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4001.10	Natural rubber latex, whether or not pre-vulcanised:				
4001.10.10	Plates, sheets or strips	5	A	FREE	
4001.10.90	Other	5	A	FREE	
4001.21.00	Smoked sheets	15	C	15 %	
4001.22.00	Technically specified natural rubber (TSNR)	15	C	15 %	
4001.29	Other:				
4001.29.10	Plates, sheets or strips	5	C	FREE	
4001.29.90	Other	5	C	FREE	
4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums:				
4001.30.10	Chewing gum	5	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4001.30.20	Mixtures of these gums	5	A	FREE	
4001.30.90	Other	5	A	FREE	
40.02	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS; MIXTURES OF PRODUCTS OF HEADING 40.01 WITH PRODUCTS OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4002.11	Latex				
4002.11.10	Plates, sheets or strips	0	A	FREE	
4002.11.90	Other	0	A	FREE	
4002.19	Other:				
4002.19.10	Plates, sheets or strips	0	A	FREE	
4002.19.90	Other	0	A	FREE	
4002.20	Butadiene rubber (BR)				
4002.20.10	Plates, sheets or strips	0	A	FREE	
4002.20.90	Other	0	A	FREE	
4002.31	Isobutene-isoprene (butyl) rubber (IIR):				
4002.31.10	Plates, sheets or strips	0	A	FREE	
4002.31.90	Other	0	A	FREE	
4002.39	Other:				
4002.39.10	Plates, sheets or strips	0	A	FREE	
4002.39.90	Other	0	A	FREE	
4002.41	Latex				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4002.41.10	Plates, sheets or strips	0	A	FREE	
4002.41.90	Other	0	A	FREE	
4002.49	Other:				
4002.49.10	Plates, sheets or strips	0	A	FREE	
4002.49.90	Other	0	A	FREE	
4002.51	Latex:				
4002.51.10	Plates, sheets or strips	0	A	FREE	
4002.51.90	Other	0	A	FREE	
4002.59	Other:				
4002.59.10	Plates, sheets or strips	0	A	15 %	
4002.59.90	Other	0	A	15 %	
4002.60	Isoprene rubber (IR)				
4002.60.10	Plates, sheets or strips	0	A	FREE	
4002.60.90	Other	0	A	FREE	
4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)				
4002.70.10	Plates, sheets or strips	0	A	FREE	
4002.70.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4002.80	Mixtures of products of heading 40.01 with products of this heading:				
4002.80.10	Plates, sheets or strips	0	A	FREE	
4002.80.90	Other	0	A	FREE	
4002.91	Latex:				
4002.91.10	Plates, sheets or strips	0	A	FREE	
4002.91.90	Other	0	A	FREE	
4002.99	Other:				
4002.99.10	Plates, sheets or strips	0	A	15 %	
4002.99.90	Other	0	A	15 %	
40.03	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4003.00.10	Plates, sheets or strips	15	E	FREE	
4003.00.90	Other	15	E	15 %	
4004.00.00	WASTE, PARINGS AND SCRAP, MADE OF RUBBER (OTHER THAN HARD RUBBER) AND POWDER OR GRANULES OBTAINED THEREFROM.	0	A	15 %	
40.05	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS.				
4005.10.00	Compounded with carbon black or silica	0	A	FREE	
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4005.91.00	Plates, sheets and strips	10	E	FREE	
4005.99.00	Other	—	A	FREE	
40.06	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.				
4006.10	"Camel-back" strips for retreading rubber tyres:				
4006.10.10	Excluding those referred to in Additional Note No 1 to this Chapter	10	E	FREE	
4006.10.90	Other	10	E	15 %	
4006.90	Other:				
4006.90.10	Discs, washers, gaskets (packing)	15	E	FREE	
4006.90.20	Plates, sheets or bands	15	E	FREE	
4006.90.30	Uncoated threads	15	E	15 %	
4006.90.40	Textile threads impregnated or covered with rubber	15	E	FREE	
4006.90.90	Other	15	E	15 %	
4007.00.00	VULCANISED RUBBER THREADS AND CORDS.	—	A	FREE	
40.08	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4008.11.00	Plates, sheets and strips	10	E	FREE	
4008.19	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4008.19.10	Profile shapes	10	E	15 %	
4008.19.10A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	15 %	
4008.19.90	Other	10	E	15 %	
4008.19.90A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	15 %	
4008.21	Plates, sheets and strips:				
4008.21.10	Rubber blankets for printing cylinders	5	E	FREE	
4008.21.20	Neolite sheets	15	E	FREE	
4008.21.90	Other	15	E	15 %	
4008.29	Other:				
4008.29.11	Profiles other than those referred to in Additional Note No 1 to this Chapter	—	A	FREE	
4008.29.19	Other	5	E	10 %	
4008.29.19A	Exclusively profile shapes of chloroprene (chlorobutadiene) for door and window joints or seals	15	E	10 %	
4008.29.20	Adhesive tapes	5	E	FREE	
4008.29.90	Other	5	E	15 %	
40.09	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, GASKETS, ELBOWS, FLANGES).				
4009.11.00	Without fittings	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4009.12.00	With fittings	5	E	FREE	
4009.21.00	Without fittings	5	E	FREE	
4009.22.00	With fittings	5	E	FREE	
4009.31.00	Without fittings	5	E	FREE	
4009.32.00	With fittings	5	E	FREE	
4009.41.00	Without fittings	5	E	FREE	
4009.42.00	With fittings	5	C	FREE	
40.10	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.				
4010.11.00	Reinforced only with metal	0	A	3 %	
4010.12.00	Reinforced only with textile materials	0	A	3 %	
4010.19.00	Other	0	A	3 %	
4010.31.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	3 %	
4010.32.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	3 %	
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	3 %	
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A	3 %	
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A	3 %	
4010.39.00	Other	0	A	3 %	
40.11	NEW PNEUMATIC TYRES, OF RUBBER.				
4011.10.00	Of a kind used on motor cars (including estate cars and racing cars)	15	C	10 %	
4011.20.00	Of a kind used on buses or lorries	15	C	10 %	
4011.20.00A	Exclusively radial	5	C	10 %	
4011.30.00	Of a kind used on aircraft	5	E	10 %	
4011.40.00	Of a kind used on motorcycles	15	E	15 %	
4011.50.00	Of a kind used on bicycles	0	A	10 %	
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines	5	C	FREE	
4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:				
4011.62.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.62.90	Other	15	E	15 %	
4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:				
4011.63.10	For self-propelled fork-lift trucks	15	C	3 %	
4011.63.90	Other	15	C	15 %	
4011.69.00	Other	15	C	15 %	
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	5	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:				
4011.93.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.93.90	Other	15	E	15 %	
4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:				
4011.94.10	For self-propelled fork-lift trucks	15	E	3 %	
4011.94.90	Other	15	E	15 %	
4011.99.00	Other	15	E	15 %	
40.12	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER.				
4012.11.00	Of a kind used on motor cars (including estate cars and racing cars)	15	C	15 %	
4012.12.00	Of a kind used on buses or lorries	15	E	15 %	
4012.13.00	Of a kind used on aircraft	15	E	10 %	
4012.19	Other:				
4012.19.10	Of a kind used on agricultural tractors	15	E	FREE	
4012.19.90	Other	15	E	15 %	
4012.20	Used pneumatic tyres:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4012.20.10	Of a kind used on agricultural tractors	15	C	FREE	
4012.20.20	Of a kind used on aircraft	15	C	10 %	
4012.20.90	Other	15	C	15 %	
4012.90	Other:				
4012.90.10	Solid or cushion tyres	15	E	15 %	
4012.90.10A	Exclusively solid tyres of an outside diameter not exceeding 90 cm	10	E	15 %	
4012.90.20	Tyre flaps	10	E	10 %	
4012.90.90	Other	10	E	10 %	
4012.90.90A	Exclusively tyre treads	5	E	10 %	
40.13	INNER TUBES, OF RUBBER.				
4013.10.00	Of a kind used on motor cars (including estate cars and racing cars), buses or lorries:	15	E	15 %	
4013.20.00	Of a kind used on bicycles	0	A	10 %	
4013.90	Other:				
4013.90.10	Of a kind used on heavy and agricultural equipment	15	E	15 %	
4013.90.20	Of a kind used on aircraft	15	E	15 %	
4013.90.30	Of a kind used on motorcycles	0	A	15 %	
4013.90.99	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
40.14	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER.				
4014.10.00	Sheath contraceptives	0	A	10 %	
4014.90	Other:				
4014.90.10	Teats (suckers or nipples) used on feeding bottles for rearing calves	10	E	5 %	
4014.90.90	Other	10	E	10 %	
40.15	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4015.11.00	Surgical	0	A	5 %	
4015.19	Other:				
4015.19.10	For medical use	15	E	5 %	
4015.19.90	Other	15	E	10 %	
4015.90	Other:				
4015.90.10	Cloaks and other articles of apparel	15	E	5 %	
4015.90.90	Other	15	E	15 %	
40.16	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.				
4016.10	Of cellular rubber:				
4016.10.10	Sponges for scouring, polishing or cleaning	15	E	15 %	
4016.10.20	Gaskets or washers, discs and seals	15	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4016.10.90	Other	15	E	15 %	
4016.91	Floor coverings and mats:				
4016.91.10	Mats for the vehicles of Section XVII and similar items	15	E	10 %	
4016.91.20	Tiles, other than square or rectangular tiles obtained simply by cutting	15	E	10 %	
4016.91.90	Other	15	E	15 %	
4016.92.00	Erasers	10	E	10 %	
4016.92.00A	Exclusively cut to size, for pencils	0	A	10 %	
4016.93.00	Gaskets, washers and other seals	5	C	FREE	
4016.94.00	Boat and dock fenders, whether or not inflatable	15	E	15 %	
4016.95	Other inflatable articles:				
4016.95.10	Pillows, seats, mattresses and similar articles	15	E	15 %	
4016.95.20	Life jackets and life vests	15	E	15 %	
4016.95.90	Other	15	E	15 %	
4016.99	Other:				
4016.99.10	Patches and plugs for repairing inner tubes and other articles	15	C	15 %	
4016.99.21	Applicators for shoe polish, liquid and similar substances	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4016.99.29	Other	5	E	10 %	
4016.99.29A	Exclusively stoppers for flasks	0	A	10 %	
4016.99.30	Floats for nets	15	C	5 %	
4016.99.90	Other	15	C	15 %	
4016.99.90A	Exclusively hand tools	10	E	15 %	
40.17	HARD RUBBER (FOR EXAMPLE EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER.				
4017.00.11	Paving, hearth or wall tiles	15	E	10 %	
4017.00.19	Other	10	E	15 %	
4017.00.21	Sanitary, medical or surgical articles	15	E	5 %	
4017.00.22	Writing accessories	15	E	15 %	
4017.00.29	Other	15	E	10 %	
41.01	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT.				
4101.20	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:				
4101.20.10	Of calves and young animals	0	A	10 %	
4101.20.90	Other	0	A	15 %	
4101.20.90A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m^2 (28 square feet)	10	E	15 %	
4101.20.90B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6 m^2 (28 square feet)	15	E	15 %	
4101.20.90C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4101.50.00	Whole hides and skins, of a weight per skin exceeding 16 kg	0	A	15 %	
4101.50.00A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m^2 (28 square feet)	10	E	15 %	
4101.50.00B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6 m^2 (28 square feet)	15	E	15 %	
4101.50.00C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	
4101.90.00	Other, including butts, bends and bellies	0	A	15 %	
4101.90.00A	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, excluding those with a unit surface area of no more than 2,6 m^2 (28 square feet)	10	E	15 %	
4101.90.00B	Exclusively of bovine animals, having undergone a reversible tanning (including pre-tanning) process, other than vegetable, excluding those with a unit surface area of no more than 2,6m^2 (28 square feet)	15	E	15 %	
4101.90.00C	Exclusively of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	15 %	
41.02	RAW SKINS OF SHEEP OR LAMBS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER.				
4102.10.00	With wool on	0	A	10 %	
4102.21.00	Pickled	0	A	10 %	
4102.29.00	Other	0	A	10 %	
4102.29.00A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
41.03	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 B) OR 1 C) TO THIS CHAPTER.				
4103.20	Of reptiles:				
4103.20.10	Of lizards	0	A	10 %	
4103.20.10A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.20.90	Other	0	A	10 %	
4103.20.90A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.30.00	Of swine	0	A	10 %	
4103.30.00A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.90	Other:				
4103.90.10	Of dogs	0	A	10 %	
4103.90.10A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible	5	E	10 %	
4103.90.90	Other	0	A	10 %	
4103.90.90A	Exclusively having undergone a tanning (including pre-tanning) process that is reversible (other than of camel or dromedary)	5	E	10 %	
4103.90.90B	Exclusively of camel or dromedary	15	E	10 %	
41.04	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4104.11.00	Full grains, unsplit; grain splits	15	E	15 %	
4104.11.00A	Exclusively bovine leather, wet-blue	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4104.11.00B	Exclusively bovine leather, with vegetable pre-tanning	10	E	15 %	
4104.11.00C	Exclusively equine leather	10	E	15 %	
4104.19.00	Other	15	E	15 %	
4104.19.00A	Exclusively bovine leather, wet-blue	0	A	15 %	
4104.19.00B	Exclusively bovine leather, with vegetable pre-tanning	10	E	15 %	
4104.19.00C	Exclusively equine leather	10	E	15 %	
4104.41.00	Full grains, unsplit; grain splits	10	E	15 %	
4104.41.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	15 %	
4104.49.00	Other	10	E	15 %	
4104.49.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	15 %	
41.05	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4105.10.00	In the wet state (including wet-blue)	15	C	15 %	
4105.30.00	In the dry state (crust)	15	E	15 %	
41.06	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.				
4106.21.00	In the wet state (including wet-blue)	15	E	15 %	
4106.22.00	In the dry state (crust)	15	E	15 %	
4106.31.00	In the wet state (including wet-blue)	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4106.32.00	In the dry state (crust)	5	E	FREE	
4106.40.00	Of reptiles	15	E	15 %	
4106.91.00	In the wet state (including wet-blue)	15	E	15 %	
4106.92.00	In the dry state (crust)	15	E	15 %	
41.07	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.				
4107.11.00	Full grains, unsplit	10	E	15 %	
4107.11.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	15 %	
4107.12.00	Grain splits	10	E	15 %	
4107.12.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	15 %	
4107.19.00	Other	10	E	15 %	
4107.19.00A	Exclusively bovine leather, with a unit surface area not exceeding 2,6 m^2 (28 square feet)	15	E	15 %	
4107.91.00	Full grains, unsplit	10	E	15 %	
4107.92.00	Grain splits	10	E	15 %	
4107.99.00	Other	10	E	15 %	
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.	15	E	15 %	
41.13	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.				
4113.10.00	Of goats or kids	15	E	15 %	
4113.20.00	Of swine	5	E	FREE	
4113.30.00	Of reptiles	15	E	15 %	
4113.90.00	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
41.14	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.				
4114.10	Chamois (including combination chamois) leather:				
4114.10.10	For cleaning (chamois)	10	E	15 %	
4114.10.90	Other	10	E	15 %	
4114.20.00	Patent leather and patent laminated leather; metallised leather	10	E	15 %	
41.15	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIPS, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR.				
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	10	E	15 %	
4115.20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:				
4115.20.10	Parchment-dressed	0	A	10 %	
4115.20.90	Other	0	A	15 %	
42.01	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL.				
4201.00.10	Muzzles	15	E	15 %	
4201.00.90	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
42.02	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER.				
4202.11.00	With outer surface of leather, of composition leather or of patent leather	15	E	15 %	
4202.12.00	With outer surface of plastic or of textile material	15	C	15 %	
4202.19	Other:				
4202.19.10	With outer surface of cast or other iron, steel or nickel	15	E	15 %	
4202.19.20	With outer surface of copper or zinc	15	E	15 %	
4202.19.90	Other	15	E	15 %	
4202.21.00	With outer surface of leather, of composition leather or of patent leather	15	E	10 %	
4202.22.00	With outer surface of plastic sheeting or textile material	15	C	10 %	
4202.29.00	Other	15	E	10 %	
4202.31	With outer surface of leather, of composition leather or of patent leather:				
4202.31.11	Of lizard skin	15	E	15 %	
4202.31.19	Other	15	E	15 %	
4202.31.90	Other	15	E	10 %	
4202.32	With outer surface of plastic sheeting or textile material:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4202.32.10	Spectacle cases	15	E	15 %	
4202.32.90	Other	15	E	10 %	
4202.39	Other:				
4202.39.10	Spectacle cases	15	E	15 %	
4202.39.90	Other	15	E	10 %	
4202.91	With outer surface of leather, of composition leather or of patent leather:				
4202.91.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.91.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.91.22	Cases for musical instruments or tool bags	15	E	10 %	
4202.91.23	Other cases made of lizard skin	15	E	15 %	
4202.91.29	Other	15	E	15 %	
4202.91.91	Golf and drum bags	15	E	5 %	
4202.91.99	Other	15	E	15 %	
4202.92	With outer surface of plastic sheeting or textile material:				
4202.92.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.92.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.92.22	For musical instruments or tools	15	E	10 %	
4202.92.23	Other cases made of textile materials	15	E	15 %	
4202.92.29	Other	15	E	15 %	
4202.92.31	Of textile material	15	E	15 %	
4202.92.39	Other	15	E	15 %	
4202.92.40	Insulated containers	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4202.92.91	Golf and drum bags	15	E	5 %	
4202.92.99	Other	15	E	15 %	
4202.99	Other:				
4202.99.10	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E	15 %	
4202.99.21	Tobacco pouches and pipe cases	15	E	10 %	
4202.99.22	For musical instruments or tools	15	E	10 %	
4202.99.29	Other	15	E	15 %	
4202.99.91	Golf and drum bags	15	E	5 %	
4202.99.99	Other	15	E	15 %	
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.				
4203.10	Articles of apparel:				
4203.10.10	Protective	10	E	2,50 %	
4203.10.90	Other	15	E	15 %	
4203.10.90A	Exclusively protective, for all trades	10	E	15 %	
4203.21.00	Specially designed for use in sports	10	E	10 %	
4203.29	Other:				
4203.29.10	For all trades	10	E	2,50 %	
4203.29.90	Other	15	E	10 %	
4203.29.90A	Exclusively protective, for all trades	10	E	10 %	
4203.30.00	Belts and bandoliers	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4203.40.00	Other clothing accessories	15	E	15 %	
42.05	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER.				
4205.00.10	Of lizard skin	15	E	15 %	
4205.00.10A	Exclusively articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	0	A	15 %	
4205.00.91	Diaphragms, gears, gaskets or washers and seals	0	A	10 %	
4205.00.92	Transmission belts or belting	0	A	10 %	
4205.00.93	Conveyor belts	0	A	3 %	
4205.00.99	Other	15	E	15 %	
4205.00.99A	Exclusively articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	0	A	15 %	
4206.00.00	ARTICLES OF GUT, BLADDERS OR TENDONS.	0	A	15 %	
43.01	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES OF HEADING 41.01, 41.02 OR 41.03.				
4301.10.00	Of mink, whole, with or without head, tail or paws	15	C	10 %	
4301.30.00	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian, or Tibetan lamb, whole, with or without the head, tail, or paws	15	C	10 %	
4301.60.00	Of fox, whole, with or without head, tail or paws	15	C	10 %	
4301.80	Other furskins, whole, with or without head, tail or paws:				
4301.80.10	Of rabbit or hare, whole, with or without head, tail or paws	15	C	10 %	
4301.80.20	Of beaver, whole, with or without head, tail or paws	15	C	10 %	
4301.80.30	Of muskrat, whole, with or without head, tail or paws	15	C	10 %	
4301.80.90	Other	15	C	10 %	
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	C	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03.				
4302.11.00	Of mink	15	C	15 %	
4302.19	Other:				
4302.19.10	Of rabbit or hare	15	C	15 %	
4302.19.90	Other	15	C	15 %	
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	15	C	15 %	
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	15	C	15 %	
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.				
4303.10.00	Articles of apparel and clothing accessories	15	E	10 %	
4303.90	Other:				
4303.90.10	Blankets and bedspreads	15	E	10 %	
4303.90.20	Gloves, mittens and mitts	15	E	10 %	
4303.90.90	Other	15	E	15 %	
43.04	ARTIFICIAL FUR AND ARTICLES THEREOF.				
4304.00.11	Gloves, mittens and mitts	15	C	10 %	
4304.00.19	Other	15	C	10 %	
4304.00.20	Blankets and bedspreads	15	C	10 %	
4304.00.90	Other	15	C	15 %	
44.01	FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS.				
4401.10.00	Fuel wood	0	A	15 %	
4401.21.00	Coniferous	0	A	15 %	
4401.22.00	Non-coniferous	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	A	15 %	
44.02	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED.				
4402.10.00	Of bamboo	0	A	FREE	
4402.90.00	Other	0	A	FREE	
44.03	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED.				
4403.10.00	Treated with paint, stains, creosote or other preservatives	0	A	FREE	
4403.20.00	Other coniferous	0	A	FREE	
4403.41.00	Dark red meranti, light red meranti and meranti bakau	0	A	FREE	
4403.49.00	Other	0	A	FREE	
4403.91.00	Of holm, cork and other oaks (*Quercus* spp.)	0	A	FREE	
4403.92.00	Of beech (*Fagus* spp.)	0	A	FREE	
4403.99.00	Other	0	A	FREE	
44.04	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE.				
4404.10	Coniferous:				
4404.10.10	Shavings of a kind used in the production of vinegar or for clarifying liquids	0	A	15 %	
4404.10.90	Other	0	A	15 %	
4404.20	Non-coniferous:				
4404.20.10	Shavings of a kind used in the production of vinegar or for clarifying liquids	0	A	15 %	
4404.20.90	Other	0	A	15 %	
4405.00.00	WOOD WOOL; WOOD FLOUR.	0	A	15 %	
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD OR SIMILAR ARTICLES.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4406.10.00	Not impregnated	0	A	15 %	
4406.90.00	Other	0	A	15 %	
44.07	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM.				
4407.10	Coniferous:				
4407.10.11	With visible signs of use	5	E	7,50 %	
4407.10.19	Other	5	E	FREE	
4407.10.21	With visible signs of use	5	E	7,50 %	
4407.10.29	Other	5	E	FREE	
4407.21.00	Mahogany (*Swietenia* spp.)	5	E	FREE	
4407.22.00	Virola, imbuia and Balsa	5	E	FREE	
4407.25.00	Dark red meranti, light red meranti and meranti bakau	5	E	FREE	
4407.26.00	White lauan, white meranti, white seraya, yellow meranti and alan	5	E	FREE	
4407.27.00	Sapelli	5	E	FREE	
4407.28.00	Iroko	5	E	FREE	
4407.29.00	Other	5	E	FREE	
4407.91.00	Of holm, cork and other oaks (*Quercus* spp.)	5	E	FREE	
4407.92.00	Of beech (*Fagus* spp.)	5	E	FREE	
4407.93.00	Of maple (*Acer* spp.)	5	E	FREE	
4407.94.00	Of cherry (*Prunus* spp.)	5	E	FREE	
4407.95.00	Of ash (*Fraxinus* spp.)	5	E	FREE	
4407.99.00	Other	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.08	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.				
4408.10.00	Coniferous	10	E	10 %	
4408.31.00	Dark red meranti, light red meranti and meranti bakau	10	E	10 %	
4408.39.00	Other	10	E	10 %	
4408.90.00	Other	10	E	FREE	
44.09	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OF FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED.				
4409.10	Coniferous:				
4409.10.10	Drawn wood intended mainly for the production of matches	10	E	15 %	
4409.10.20	Mouldings and similar articles	10	E	FREE	
4409.10.30	Rounded rods for dowels, pegs and similar products	10	E	10 %	
4409.10.90	Other	10	E	10 %	
4409.21.00	Of bamboo	10	E	10 %	
4409.29	Other:				
4409.29.10	Drawn wood intended mainly for the production of matches	10	E	15 %	
4409.29.20	Mouldings and similar articles	10	E	FREE	
4409.29.30	Rounded rods for dowels, pegs and similar products	10	E	10 %	
4409.29.90	Other	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.10	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES.				
4410.11	Particle board:				
4410.11.10	Mouldings and similar articles	10	E	FREE	
4410.11.90	Other	10	E	FREE	
4410.12	Oriented strand board (OSB):				
4410.12.10	Mouldings and similar articles	10	E	FREE	
4410.12.90	Other	10	E	FREE	
4410.19	Other:				
4410.19.10	Mouldings and similar articles	10	E	FREE	
4410.19.90	Other	10	E	FREE	
4410.90	Other:				
4410.90.10	Mouldings and similar articles	10	E	FREE	
4410.90.90	Other	10	E	FREE	
44.11	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES.				
4411.12	Of a thickness not exceeding 5 mm				
4411.12.11	Mouldings and similar articles	10	E	FREE	
4411.12.12	Of a density exceeding 0,35 g/cm^3 but not exceeding 0,8 g/cm^3	10	E	10 %	
4411.12.19	Other	10	E	FREE	
4411.12.91	Mouldings and similar articles	10	E	FREE	
4411.12.92	Panels for the installation of hangers of a kind used in commercial premises	10	E	5 %	
4411.12.93	Of a density exceeding 0,35 g/cm^3 but not exceeding 0,5 g/cm^3	10	E	10 %	
4411.12.99	Other	10	E	FREE	
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4411.13.11	Mouldings and similar articles	10	E	FREE	
4411.13.12	Of a density exceeding 0,35 g/cm^3 but not exceeding 0,8 g/cm^3	10	E	10 %	
4411.13.19	Other	10	E	FREE	
4411.13.91	Mouldings and similar articles	10	E	FREE	
4411.13.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.13.93	Of a density exceeding 0,35 g/cm^3 but not exceeding 0,5 g/cm^3	10	E	10 %	
4411.13.99	Other	10	E	FREE	
4411.14	Of a thickness exceeding 9 mm:				
4411.14.11	Mouldings and similar articles	10	E	FREE	
4411.14.12	Of a density exceeding 0,35 g/cm^3 but not exceeding 0,8 g/cm^3	10	E	10 %	
4411.14.19	Other	10	E	FREE	
4411.14.91	Mouldings and similar articles	10	E	FREE	
4411.14.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.14.93	Of a density exceeding 0,35 g/cm^3 but not exceeding 0,5 g/cm^3	10	E	10 %	
4411.14.99	Other	10	E	FREE	
4411.92	Of a density exceeding 0,8 g/cm^3				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4411.92.11	Mouldings and similar articles	10	E	FREE	
4411.92.19	Other	10	E	FREE	
4411.92.91	Mouldings and similar articles	10	E	FREE	
4411.92.92	Panels for the installation of racks, of the kind used in commercial premises	10	E	5 %	
4411.92.99	Other	10	E	FREE	
4411.93	Of a density exceeding 0,5 g/cm^3 but not exceeding 0,8 g/cm^3				
4411.93.11	Mouldings and similar articles	10	E	FREE	
4411.93.19	Other	10	E	10 %	
4411.93.91	Mouldings and similar articles	10	E	FREE	
4411.93.99	Other	10	E	FREE	
4411.94	Of a density not exceeding 0,5 g/cm^3:				
4411.94.11	Mouldings and similar articles	10	E	FREE	
4411.94.12	Of a density not exceeding 0,35 g/cm^3	10	E	15 %	
4411.94.19	Other	10	E	10 %	
4411.94.91	Mouldings and similar articles	10	E	FREE	
4411.94.99	Other	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
44.12	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.				
4412.10	Of bamboo:				
4412.10.10	Mouldings and similar articles	10	E	FREE	
4412.10.20	Coated with plastic for use in formwork	10	E	10 %	
4412.10.30	Covered in a decorative plastic material	10	E	FREE	
4412.10.90	Other	10	E	10 %	
4412.31	With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter				
4412.31.10	Mouldings and similar articles	10	E	FREE	
4412.31.20	Coated with plastic for use in formwork	10	E	10 %	
4412.31.30	Covered in a decorative plastic material	10	E	FREE	
4412.31.90	Other	10	E	10 %	
4412.32	Other, with at least one outer ply of non-coniferous wood:				
4412.32.10	Mouldings and similar articles	10	E	FREE	
4412.32.20	Coated with plastic for use in formwork	10	E	10 %	
4412.32.30	Covered in a decorative plastic material	10	E	FREE	
4412.32.90	Other	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4412.39	Other:				
4412.39.10	Mouldings and similar articles	10	E	FREE	
4412.39.20	Coated with plastic for use in formwork	10	E	10 %	
4412.39.30	Covered in a decorative plastic material	10	E	FREE	
4412.39.90	Other	10	E	10 %	
4412.94	Blockboard, laminboard and battenboard:				
4412.94.10	Mouldings and similar articles	10	E	FREE	
4412.94.20	Coated with plastic for use in formwork	10	E	10 %	
4412.94.30	Covered in a decorative plastic material	10	E	FREE	
4412.94.90	Other	10	E	10 %	
4412.99	Other:				
4412.99.10	Mouldings and similar articles	10	E	FREE	
4412.99.20	Coated with plastic for use in formwork	10	E	10 %	
4412.99.30	Covered in a decorative plastic material	10	E	FREE	
4412.99.90	Other	10	E	10 %	
44.13	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4413.00.10	Mouldings and similar articles	10	E	FREE	
4413.00.20	Red pins ("macho rojo") for big wheels	10	E	3 %	
4413.00.90	Other	10	E	10 %	
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS.	15	E	15 %	
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD.				
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums:				
4415.10.10	Cable drums	10	E	FREE	
4415.10.90	Other	10	E	15 %	
4415.20	Pallets, box pallets and other load boards; pallet collars:				
4415.20.10	Pallet collars	10	E	15 %	
4415.20.90	Other	10	E	FREE	
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.				
4416.00.10	Casks, barrels, vats, tubs and other coopers' products and parts thereof, excluding staves	10	E	3 %	
4416.00.20	Staves	10	E	15 %	
44.17	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD.				
4417.00.11	Of a kind intended for use in agriculture, horticulture or forestry	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4417.00.19	Other	10	E	15 %	
4417.00.20	Handles for brooms, mops, brushes and domestic utensils	10	E	15 %	
4417.00.30	Lasts for footwear	10	E	FREE	
4417.00.90	Other	10	E	15 %	
44.18	BUILDERS' JOINERY AND CARPENTRY, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS AS FLOOR COVERING, SHINGLES AND SHAKES.				
4418.10.00	Windows, French windows and their frames	15	E	10 %	
4418.20.00	Doors and their frames and thresholds	15	E	10 %	
4418.40.00	Shuttering for concrete	15	E	10 %	
4418.50.00	Shingles and shakes	15	E	10 %	
4418.60.00	Posts and beams	15	E	10 %	
4418.71.00	For mosaic floors	15	E	10 %	
4418.72.00	Other, multilayer	15	E	10 %	
4418.79.00	Other	15	E	10 %	
4418.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4418.90.10	Cellular wooden panels, whether or not covered with base metal plates	15	E	10 %	
4418.90.20	Balconies and their frames	15	E	10 %	
4418.90.90	Other	15	E	10 %	
44.19	TABLEWARE AND KITCHENWARE, OF WOOD.				
4419.00.10	Of ebony, sandalwood or lacquered wood	15	E	10 %	
4419.00.91	Dishes, trays, platters, pans and plates, including serving plates	15	E	15 %	
4419.00.92	Bread baskets, dough kneaders and pestles and mortars	15	E	15 %	
4419.00.99	Other	15	E	15 %	
44.20	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94.				
4420.10	Statuettes and other ornaments, of wood:				
4420.10.10	Of ebony, sandalwood or lacquered wood	15	E	10 %	
4420.10.90	Other	15	E	15 %	
4420.90	Other:				
4420.90.11	Cabinets, coat racks, shelves for brushes and card-index cabinets and mail organizers that do not stand on the floor	15	E	15 %	
4420.90.19	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4420.90.91	Boards or panels with marquetry work or inlays	15	E	10 %	
4420.90.92	Other articles of ebony, sandalwood or lacquered woods	15	E	10 %	
4420.90.99	Other	15	E	15 %	
44.21	OTHER ARTICLES OF WOOD.				
4421.10.00	Clothes hangers	15	E	15 %	
4421.90	Other:				
4421.90.10	Clothes pegs	15	E	15 %	
4421.90.20	Wood for the manufacture of matches	15	E	FREE	
4421.90.30	Blocks and pins for footwear	15	E	15 %	
4421.90.40	Beehives	15	E	10 %	
4421.90.50	Venetian blinds, latttices	15	E	15 %	
4421.90.60	Staircases and parts thereof	15	E	10 %	
4421.90.70	Knitting needles, embroidery frames	15	E	15 %	
4421.90.80	Lavatory seats	15	E	10 %	
4421.90.91	Narrow strips of wood sawn longitudinally, whether or not brushed or sanded, and with rounded ends of a kind used for ice cream and similar articles	15	E	FREE	
4421.90.99	Other	15	E	15 %	
4421.90.99A	Exclusively spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	0	A	15 %	
45.01	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND.				
4501.10.00	Natural cork, raw or simply prepared	0	A	10 %	
4501.90.00	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
45.02	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIPS, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).				
4502.00.10	Debacked or roughly squared into blocks (cubes, bricks) and plates	0	A	10 %	
4502.00.20	In sheets or strips (bands)	0	A	15 %	
4502.00.90	Other, including sharp-edged blanks for corks or stoppers	0	A	15 %	
45.03	ARTICLES OF NATURAL CORK.				
4503.10.00	Corks and stoppers	0	A	FREE	
4503.90	Other:				
4503.90.10	Gaskets (seals), washers, diaphragms	0	A	10 %	
4503.90.20	Floats for nets, life jackets, lifebelts	0	A	5 %	
4503.90.90	Other	0	A	15 %	
45.04	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK.				
4504.10	Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs:				
4504.10.10	Tiles and similar wall coverings of any shape	0	A	15 %	
4504.10.90	Other	0	A	15 %	
4504.90	Other:				
4504.90.10	Corks and stoppers, including their blanks	0	A	15 %	
4504.90.20	Gaskets (seals), washers, diaphragms	0	A	10 %	
4504.90.30	Floats for nets, life jackets and lifebelts	0	A	5 %	
4504.90.90	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
46.01	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT FINISHED (FOR EXAMPLE MATS, MATTING, SCREENS).				
4601.21.00	Of bamboo	15	E	10 %	
4601.22.00	Of rattan	15	E	10 %	
4601.29.00	Other	15	E	10 %	
4601.92.00	Of bamboo	15	E	15 %	
4601.93.00	Of rattan	15	E	15 %	
4601.94.00	Of other vegetable materials	15	E	15 %	
4601.99	Other:				
4601.99.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	15	E	15 %	
4601.99.90	Other	15	E	15 %	
46.02	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH.				
4602.11.00	Of bamboo	15	E	15 %	
4602.12.00	Of rattan	15	E	15 %	
4602.19	Other:				
4602.19.10	Beehives	15	E	10 %	
4602.19.90	Other	15	E	15 %	
4602.90.00	Other	15	E	15 %	
4701.00.00	MECHANICAL WOOD PULP.	0	A	FREE	
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES.	0	A	FREE	
47.03	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4703.11.00	Coniferous	0	A	10 %	
4703.19.00	Non-coniferous	0	A	10 %	
4703.21.00	Coniferous	0	A	FREE	
4703.29.00	Non-coniferous	0	A	10 %	
47.04	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.				
4704.11.00	Coniferous	0	A	10 %	
4704.19.00	Non-coniferous	0	A	10 %	
4704.21.00	Coniferous	0	A	10 %	
4704.29.00	Non-coniferous	0	A	10 %	
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES.	0	A	FREE	
47.06	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL.				
4706.10.00	Cotton linters pulp	0	A	10 %	
4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard:				
4706.20.10	Mechanical	0	A	10 %	
4706.20.20	Chemical	0	A	FREE	
4706.20.30	Semi-chemical	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4706.30	Other, of bamboo:				
4706.30.10	Mechanical	0	A	10 %	
4706.30.20	Chemical	0	A	FREE	
4706.30.30	Semi-chemical	0	A	10 %	
4706.91.00	Mechanical	0	A	10 %	
4706.92.00	Chemical	0	A	FREE	
4706.93.00	Semi-chemical	0	A	10 %	
47.07	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.				
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A	FREE	
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A	FREE	
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A	FREE	
4707.90.00	Other, including unsorted waste and scrap	0	A	FREE	
48.01	NEWSPRINT, IN ROLLS OR SHEETS.				
4801.00.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4801.00.90	Other	0	A	5 %	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET).				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.10.00	Handmade paper and paperboard (sheet by sheet)	0	A	15 %	
4802.20	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard:				
4802.20.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4802.20.90	Other	0	A	15 %	
4802.40	Wallpaper base				
4802.40.10	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4802.40.90	Other	0	A	15 %	
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which no more than 10 % by weight of the total fibre content consists of such fibres:				
4802.54	Weighing less than 40g/m^2:				
	Safety paper:				
4802.54.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.19	Other	10	C	15 %	
4802.54.19A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4802.54.19B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm in the unfolded state	10	E	15 %	
	Paper for books, bible paper and other printing paper, other than Bond and tablet-type paper				
4802.54.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.29	Other	10	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.54.29A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4802.54.29B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm in the unfolded state	10	E	15 %	
	Bond or tablet-type paper, onionskin paper, typing paper and other writing paper:				
4802.54.31	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.39	Other	10	C	15 %	
4802.54.39A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4802.54.39B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	15 %	
	Carbonising base paper:				
4802.54.41	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	0	A	FREE	
4802.54.49	Other	0	A	15 %	
	Other:				
4802.54.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.54.99	Other	10	C	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.54.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	10 %	
4802.54.99B	Exclusively in strips or rolls of a width of no more than 150 mm or in sheets with one side no more than 360 mm and the other side no more than 150 mm, unfolded	10	E	10 %	
4802.55	Weighing 40 g/m^2 or more but no more than 150 g/m^2, in rolls:				
4802.55.10	Safety paper (5-10)	—	A	FREE	
4802.55.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	—	A	FREE	
4802.55.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	—	A	FREE	
4802.55.40	Drawing paper (5-10)	—	A	FREE	
4802.55.90	Other (5-10)	—	A	FREE	
4802.56	Weighing 40 g/m^2 or more but no more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
4802.56.10	Safety paper (5-10)	10	C	10 %	
4802.56.10A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	10	C	10 %	
4802.56.20A	Exclusively in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.56.30	Bond or tablet-type paper, typing paper and other writing paper (5-10)	10	C	15 %	
4802.56.30A	Exclusively Bond register paper in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.56.30B	Exclusively Bond register paper in sheets with one side of no more than 360 mm and the other side no more than 150 mm	10	E	15 %	

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

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.57.30A	Exclusively in strips of a width not exceeding 150 mm	10	E	15 %	
4802.57.30B	Exclusively Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying, in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.57.30C	Exclusively Bond register paper, other than in strips of a width not exceeding 150 mm	0	A	15 %	
4802.57.40	Drawing paper (5-10)	10	E	10 %	
4802.57.40A	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.57.90	Other (5-10)	10	E	10 %	
4802.57.90A	Exclusively carbonising base paper	0	A	10 %	
4802.57.90B	Exclusively in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips with a width exceeding 150 mm	0	A	10 %	
4802.58	Weighing more than 150 g/m^2:				
	Safety paper:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.58.11	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.19	Other	10	E	15 %	
4802.58.19A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper:				
4802.58.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.29	Other	10	E	15 %	
4802.58.29A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Bond or tablet-type typing paper and other writing paper:				
4802.58.31	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.39	Other	10	E	15 %	
4802.58.39A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Other, weighing more than 150 g/m^2 but no more than 350 g/m^2 ("card"):				
4802.58.41	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.49	Other	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.58.49A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
	Other:				
4802.58.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (20" × 30" or more) (5-10)	—	A	FREE	
4802.58.99	Other	10	E	10 %	
4802.58.99A	Exclusively in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4802.58.99B	Exclusively multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m^2, in strips or rolls with a width of at least 559 mm	0	A	10 %	
4802.58.99C	Exclusively carbonising base paper	0	A	10 %	
	Other papers and paperboards, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4802.61	In rolls				
4802.61.10	Safety paper (5-10)	—	A	FREE	
4802.61.20	Paper for books, magazine paper and other printing paper, other than Bond and tablet-type paper (5-10)	—	A	FREE	
4802.61.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	—	A	FREE	
4802.61.40	Drawing paper with a weight of not more than 150 g/m^2 (5-10)	—	A	FREE	
4802.61.50	Other, weighing more than 150 g/m^2 but no more than 350 g/m^2 ("card") (5-10)	—	A	FREE	
4802.61.60	Carbonising base paper (5-10)	0	A	FREE	
4802.61.90	Other (5-10)	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
4802.62.10	Security paper (5-10)	10	C	15 %	
4802.62.10A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.10B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.20	Paper for books, magazine paper and other papers for printing, excluding Bond and tablet paper (5-10)	10	C	15 %	
4802.62.20A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.20B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.30	Bond or tablet paper, paper for correspondence and other writing paper (5-10)	10	C	15 %	
4802.62.30A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.30B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.62.40	Drawing paper with a weight of not more than 150 g/m^2 (5-10)	10	C	15 %	
4802.62.40A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.40B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	
4802.62.50	Other, weighing more than 150 g/m^2 but no more than 350 g/m^2 ("card") (5-10)	10	C	15 %	
4802.62.50A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	15 %	
4802.62.50B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.62.60	Carbonising base paper (5-10)	0	A	15 %	
4802.62.90	Other (5-10)	10	C	10 %	
4802.62.90A	Only in sheets with one side greater than 360 mm and the other side greater than 150 mm	0	A	10 %	
4802.62.90B	Only in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10 %	
4802.69	Other:				
4802.69.10	Security paper	10	E	15 %	
4802.69.10A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.20	Paper for books, magazine paper and other paper for printing, excluding Bond and tablet paper (5-10)	10	E	15 %	
4802.69.20A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.30	Bond or tablet paper, typing paper and other writing paper (5-10)	10	E	15 %	
4802.69.30A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.40	Drawing paper with a weight of not more than 150 g/m^2 (5-10)	10	E	15 %	
4802.69.40A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
4802.69.50	Other, weighing more than 150 g/m^2 but no more than 350 g/m^2 ("card") (5-10)	10	E	15 %	
4802.69.50A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	15 %	
	Carbonising base paper:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4802.69.62	In square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	—	A	FREE	
4802.69.69	Other	0	A	15 %	
4802.69.90	Other (5-10)	10	E	10 %	
4802.69.90A	Only in sheets with one side greater than 435 mm and the other side greater than 297 mm or in strips of a width exceeding 150 mm	0	A	10 %	
48.03	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.				
4803.00.10	Tissues of cellulose wadding or webs of coloured cellulose fibres, whether or not put up in rolls (5-10)	10	G	FREE	
4803.00.20	Of the kind used for toilet paper	10	G	15 %	
4803.00.90	Other	10	G	15 %	
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 48.02 OR 48.03.				
	Kraftliner:				
4804.11	Unbleached:				
4804.11.10	Of a weight not exceeding 150 g/m^2	0	A	15 %	
4804.11.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4804.19.00	Other (5-10)	0	A	FREE	
	Sack kraft paper:				
4804.21.00	Unbleached	0	A	15 %	
4804.29.00	Other	0	A	FREE	
	Other kraft paper and paperboard weighing 150 g/m^2 or less:				
4804.31.00	Unbleached	10	E	15 %	
4804.31.00A	Only paper for wax matches	0	A	15 %	
4804.39	Other:				
4804.39.10	Bleached in rolls	—	A	FREE	
4804.39.90	Other	0	A	15 %	
4804.39.90A	Only weighing no more than 100 g/m^2, other than paper for wax matches	10	E	15 %	
	Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:				
4804.41.00	Unbleached	10	E	10 %	
4804.42.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	10 %	
4804.49.00	Other	0	A	10 %	
	Other kraft paper and paperboard weighing 225 g/m^2 or more:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4804.51.00	Unbleached	0	A	10 %	
4804.52.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	5 %	
4804.59.00	Other	0	A	10 %	
48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.				
	Fluting paper:				
4805.11	Semi-chemical fluting paper:				
4805.11.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	0	A	FREE	
4805.11.90	Other	0	A	5 %	
4805.12	Straw fluting paper				
4805.12.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4805.12.19	Other	0	A	15 %	
4805.12.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	0	A	FREE	
4805.12.99	Other	0	A	10 %	
4805.19	Other:				
4805.19.11	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.19.19	Other	0	A	15 %	
	Of a weight exceeding 150 g/m^2 but not exceeding 225 g/m^2, other than multi-ply paper:				
	Other:				
4805.19.91	In rolls or in square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4805.19.99	Other	0	A	10 %	
	Testliner (recycled liner board):				
4805.24	Of a weight not exceeding 150 g/m^2:				
4805.24.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.24.90	Other	0	A	15 %	
4805.25	Weighing more than 150 g/m^2:				
4805.25.10	Multi-ply paper, with all plies bleached (5-10)	—	A	FREE	
	Of a weight exceeding 150 g/m^2 but not exceeding 225 g, other than multi-ply paper:				
4805.25.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	—	A	FREE	
4805.25.29	Other	0	A	15 %	
4805.25.29A	Only grey paper board weighing more than 300 g/m2	10	E	15 %	
	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.25.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	—	A	FREE	
4805.25.99	Other	0	A	10 %	
4805.25.99A	Only grey paper board weighing more than 300 g/m2	10	E	10 %	
4805.30	Sulphite wrapping paper				
4805.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.30.90	Other (5-10)	0	A	15 %	
4805.40	Filter paper and paperboard:				
4805.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.40.90	Other	0	A	10 %	
4805.50	Felt paper and paperboard:				
4805.50.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.50.90	Other	0	A	15 %	
	Other:				
4805.91	Of a weight not exceeding 150 g/m^2				
4805.91.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.91.90	Other	0	A	15 %	
4805.92	Weighing more than 150 g/m^2 but not more than 225 g/m^2:				
4805.92.10	Multi-ply paper, with all plies bleached (5-10)	0	A	FREE	
	Other, multi-ply				
4805.92.21	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.92.29	Other	0	A	10 %	
	Other:				
4805.92.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.92.99	Other	0	A	15 %	
4805.93	Weighing 225 g/m^2 or more:				
4805.93.10	Multi-ply paper, with all plies bleached (5-10)	0	A	FREE	
	Other:				
4805.93.91	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4805.93.99	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4805.93.99A	Only paperboard for structures, not impregnated	5	E	10 %	
48.06	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.				
4806.10	Vegetable parchment				
4806.10.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.10.90	Other	0	A	10 %	
4806.20	Greaseproof papers				
4806.20.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.20.90	Other	0	A	10 %	
4806.30	Tracing papers				
4806.30.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.30.90	Other	0	A	10 %	
4806.40	Glassine and other glazed transparent or translucent papers				
4806.40.10	In rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm, not folded (no less than 20" × 30") (5-10)	0	A	FREE	
4806.40.90	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.07	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.				
4807.00.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	0	A	15 %	
4807.00.90	Other	—	A	FREE	
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03.				
4808.10.00	Corrugated paper and paperboard, whether or not perforated	10	E	FREE	
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10 %	
4808.90	Other:				
4808.90.10	Creped paper	0	A	10 %	
4808.90.90	Other	0	A	10 %	
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS.				
4809.20	Self-copy paper:				
4809.20.10	Not printed (5-10)	0	A	FREE	
4809.20.20	Printed	0	A	10 %	
4809.90.00	Other (5-10)	0	A	10 %	
4809.90.00A	Only carbon or similar copying papers	5	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE.				
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:				
4810.13	In rolls:				
	Of a weight not exceeding 150 g/m^2:				
4810.13.11	Not printed	—	A	FREE	
4810.13.19	Other	0	A	10 %	
4810.13.19A	Only printed, whether or not embossed or perforated	10	G	10 %	
4810.13.19B	Only in rolls of a width not exceeding 150 mm	10	E	10 %	
	Other:				
4810.13.91	Not printed	—	A	FREE	
4810.13.99	Other	0	A	5 %	
4810.13.99A	Only printed, whether or not embossed or perforated	10	G	5 %	
4810.13.99B	Only in rolls of a width not exceeding 150 mm	10	E	5 %	
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				
	Of a weight not exceeding 150 g/m^2:				
4810.14.11	Not printed (5-10)	—	A	FREE	
4810.14.19	Other	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.14.19A	Only metallised paper weighing 150 g/m2 or less, printed, whether or not embossed or perforated	10	G	10 %	
4810.14.19B	Only metallised paper weighing 150 g/m2 or less, other than printed, whether or not embossed or perforated	5	E	10 %	
4810.14.19C	Only "endless" paper	15	E	10 %	
4810.14.19D	Only weighing 150 g/m^2 or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	10 %	
	Other:				
4810.14.91	Not printed (5-10)	—	A	FREE	
4810.14.99	Other	10	E	5 %	
4810.14.99A	Only "endless" paper	15	E	5 %	
4810.14.99B	Only weighing 150 g/m^2 or less, printed, whether or not embossed or perforated, other than metallised paper	0	A	5 %	
4810.19	Other:				
4810.19.10	Weighing not more than 150 g/m^2 (5-10)	10	E	10 %	
4810.19.10A	Only graph paper for recording apparatus	0	A	10 %	
4810.19.10B	Only metallised paper, other than that weighing 150 g/m^2 or less, not printed	5	E	10 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	10 %	
4810.19.10D	Only metallised paper weighing 150 g/m^2 or less, printed, not perforated	0	A	10 %	
4810.19.10E	Only in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, other than metallised paper	0	A	10 %	
4810.19.90	Other (5-10)	10	E	5 %	
4810.19.90A	Only graph paper for recording apparatus	0	A	5 %	
4810.19.90B	Only metallised paper, not printed	5	E	5 %	
4810.19.10C	Only in strips of a width exceeding 150 mm, other than metallised paper	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.19.10D	Only in sheets with one sideexceeding 435 mm and the other side exceeding 297 mm unfolded, other than metallised paper	0	A	5 %	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process				
4810.22	Lightweight coated paper (L.W.C.)				
4810.22.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.22.90	Other	10	E	15 %	
4810.22.90A	Only graph paper for recording apparatus	0	A	15 %	
4810.22.90B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state, unprinted	0	A	15 %	
4810.29	Other:				
4810.29.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.29.90	Other	10	E	15 %	
4810.29.90A	Only "endless" paper	15	E	15 %	
4810.29.90B	Only metallised paper, not printed	15	E	15 %	
4810.29.90C	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state, other than metallised	0	A	15 %	
4810.29.90D	Only graph paper for recording apparatus	0	A	15 %	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
4810.31	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.31.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.31.90	Other	10	E	15 %	
4810.31.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.31.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.32	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2:				
4810.32.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.32.90	Other	10	E	15 %	
4810.32.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.32.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.39	Other:				
4810.39.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.39.90	Other	—	A	FREE	
	Other paper and paperboard:				
4810.92	Multi-ply:				
4810.92.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4810.92.90	Other	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4810.92.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	15 %	
4810.92.90B	Only graph paper for recording apparatus	0	A	15 %	
4810.99	Other:				
4810.99.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30")	—	A	FREE	
4810.99.90	Other	10	E	15 %	
4810.99.90A	Only metallised paper in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	15 %	
4810.99.90B	Only graph paper for recording apparatus	0	A	15 %	
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN SQUARED AND RECTANGLED ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 48.03, 48.09 OR 48.10.				
4811.1	Tarred, bituminised or asphalted paper and paperboard:				
4811.10.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.10.30	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.10.90	Other	10	E	10 %	
4811.10.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
	Gummed or adhesive paper and paperboard:				
4811.41	Self-adhesive:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.41.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.41.90	Other	10	E	10 %	
4811.41.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	
4811.49	Other:				
4811.49.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.49.90	Other	10	E	10 %	
4811.49.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	10 %	
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
4811.51	Bleached, weighing more than 150 g/m^2:				
4811.51.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.51.30	Other, for the manufacture of beverage containers, printed, covered on both sides with a thin transparent plastic layer, whether or not lined with a metal layer (on the side that will constitute the bottom of the container), folded or marked previously to facilitate cutting when manufacturing the individual containers	—	A	FREE	
4811.51.40	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.51.90	Other	10	G	10 %	
4811.51.90A	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.51.90B	Only multi-ply, whether or not interleaved with aluminium foil, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	10	E	10 %	
4811.59	Other:				
4811.59.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.59.30	Other, for the manufacture of beverage containers, printed, covered on both sides with a thin transparent plastic layer, whether or not lined with a metal layer (on the side that will constitute the bottom of the container), folded or marked previously to facilitate cutting when manufacturing the individual containers	—	A	FREE	
4811.59.40	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.59.90	Other	10	E	5 %	
4811.59.90A	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, other than in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	10	G	5 %	
4811.59.90B	Only coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	E	5 %	
4811.59.90C	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	5 %	
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
4811.60.10	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (5-10)	10	G	FREE	
4811.60.90	Other (5-10)	10	G	15 %	
4811.60.90A	Only floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres				
	Impregnated, coated or covered				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.90.11	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	10	E	FREE	
4811.90.19	Other	10	E	15 %	
	Other impregnated:				
4811.90.21	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.90.23	Other unprinted (5-10)	10	E	5 %	
4811.90.23A	Only greaseproof papers, printed	10	G	5 %	
4811.90.29	Other	10	E	10 %	
4811.90.29A	Only greaseproof papers, printed	10	G	10 %	
	Other, printed:				
4811.90.41	Writing paper (1-10)	10	E	10 %	
4811.90.42	Drawing paper	10	E	15 %	
4811.90.43	Packing or wrapping paper, without advertisements	10	E	5 %	
4811.90.44	Packing or wrapping paper, with advertisements	10	E	15 %	
4811.90.49	Other	10	E	5 %	
	Other:				
4811.90.91	Unprinted, in rolls or square or rectangular sheets with one side of at least 50,8 cm and the other side at least 76,2 cm in the unfolded state (no less than 20" × 30") (5-10)	—	A	FREE	
4811.90.93	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	15 %	
4811.90.99	Other	10	E	5 %	
4811.90.99A	Only "endless" paper	15	E	5 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4811.90.99B	Only in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, unfolded	0	A	5 %	
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.	0	A	FREE	
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.				
4813.10.00	In the form of booklets or tubes	0	A	FREE	
4813.20.00	In rolls of a width not exceeding 5 cm	0	A	FREE	
4813.90	Other:				
4813.90.10	In strips or rolls of a width exceeding 15 cm, or in sheets with one side exceeding 15 cm and the other side exceeding 36 cm, unfolded (5-10)	0	A	15 %	
4813.90.20	Cut in shapes other than square or rectangular or in strips or rolls of a width not exceeding 15 cm provided that with does not correspond to that required for the mechanical production of cigarettes	0	A	15 %	
4813.90.90	Other	0	A	FREE	
48.14	WALLPAPER AND SIMILAR WALLCOVERINGS; WINDOW TRANSPARENCIES OF PAPER.				
4814.10.00	Ingrain paper	10	E	15 %	
4814.20.00	Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics (1-10)	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4814.90.00	Other	10	E	15 %	
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING. 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.				
4816.20	Self-copy paper				
4816.20.10	In rolls of a width of 21 cm or more, but not more than 36 cm and a diameter in excess of 100 cm, unprinted (1-09)	0	A	FREE	
4816.20.90	Other (1-09)	0	A	15 %	
4816.90	Other:				
4816.90.10	Duplicator stencils	—	A	FREE	
4816.90.90	Other	0	A	15 %	
4816.90.90A	Only carbon (carbonic) or similar copying papers	10	E	15 %	
48.17	LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY.				
4817.10.00	Envelopes (5-10)	15	E	15 %	
4817.20.00	Letter cards, plain postcards and correspondence cards (5-10)	15	E	15 %	
4817.30.00	Boxes, bags, and similar presentations, containing an assortment of stationery for correspondence (5-10)	15	G	15 %	
48.18	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; CLEANSING TISSUES, BAD SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4818.10.00	Toilet paper (4-09)	15	E	10 %	
4818.20	Handkerchiefs, cleansing or facial tissues and towels:				
4818.20.10	Handkerchiefs and cleansing or facial tissues	15	E	15 %	
4818.20.20	Towel paper (4-09)	15	E	10 %	
4818.30	Tablecloths and serviettes:				
4818.30.10	Serviettes (1-10)	15	E	10 %	
4818.30.20	Tablecloths	15	E	15 %	
4818.30.30	Sets of tablecloths and serviettes	15	E	15 %	
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:				
4818.40.10	Napkins, whether or not for adults (Article 80, Law 8-2010)	0	A	5 %	
4818.40.20	Sanitary towels (sanitary napkins)	15	E	15 %	
4818.40.30	Tampons	15	E	15 %	
4818.40.40	Sterilised articles for clinics and hospitals	15	E	5 %	
4818.40.90	Other	15	E	15 %	
4818.50	Articles of apparel and clothing accessories				
4818.50.10	Sterilised articles for clinics and hospitals	15	E	5 %	
4818.50.20	Bibs, neck and wrist protectors	15	E	FREE	
4818.50.90	Other	15	E	15 %	
4818.90	Other:				
4818.90.10	Sterilised paper articles for clinics and hospitals	0	A	5 %	
4818.90.90	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
48.19	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES. BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.				
4819.10.00	Boxes of corrugated paper or paperboard (1-10)	15	H	10 %	
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard				
4819.20.10	Cartons for assembly as beverage containers	—	A	FREE	
4819.20.20	Folding boxes	15	G	15 %	
4819.20.90	Other	15	G	15 %	
4819.20.90A	Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil (Tetra Brik-type)	0	A	15 %	
4819.30.00	For cement and the like	10	G	15 %	
4819.30.11A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.12	For ground coffee or sugar	10	G	15 %	
4819.30.12A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.19	Other	10	G	15 %	
4819.30.19A	Only multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	15 %	
4819.30.20	Vacuum cleaner bags	10	G	15 %	
4819.30.90	Other	10	G	15 %	
4819.40	Other sacks and bags; cones				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4819.40.11	For cement and the like	10	G	15 %	
4819.40.12	For ground coffee or sugar	10	G	15 %	
4819.40.19	Other	10	G	15 %	
4819.40.20	Vacuum cleaner bags	10	G	15 %	
4819.40.90	Other (1-10)	10	G	10 %	
4819.50	Other packing containers, including record sleeves				
4819.50.10	Paper covers for clothing	10	G	15 %	
4819.50.20	Packaging for eggs	10	G	15 %	
4819.50.30	For ice cream, with a capacity of one gallon or more	10	G	FREE	
4819.50.40	Other folding containers:	10	G	15 %	
4819.50.90	Other	10	G	15 %	
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10	G	15 %	
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD. ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.				
4820.10	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4820.10.10	Registers	15	G	15 %	
4820.10.20	Account books	15	G	15 %	
4820.10.31	Continuous	15	G	15 %	
4820.10.39	Other	15	G	15 %	
4820.10.41	Blank	15	G	15 %	
4820.10.49	Other	15	G	15 %	
4820.10.50	Diaries (1-10)	15	G	10 %	
4820.10.90	Other	15	G	15 %	
4820.20	Exercise books:				
4820.20.10	School exercise books (broad lined, double-lined, for writing, squared, for music and for drawing) (1-10)	15	G	10 %	
4820.20.90	Other, including notebooks (1-10)	15	G	10 %	
4820.30	Binders (other than book covers), folders and file covers				
4820.30.10	Accordion files	15	G	15 %	
4820.30.20	Ring binders (portfolios) (1-10)	15	G	10 %	
	Other files or folders:				
4820.30.31	Of the hanging type	15	G	15 %	
4820.30.32	Presentation types, other than manila	15	G	15 %	
4820.30.39	Other (1-10)	15	G	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4820.30.40	Document covers, other than book covers (1-10)	15	G	10 %	
4820.30.90	Other	15	G	15 %	
4820.40.00	Manifold business forms and interleaved carbon sets	15	G	15 %	
4820.50.00	Albums for samples or for collections	15	E	5 %	
4820.90	Other:				
	Hard covers for books:				
4820.90.11	For account books	15	E	15 %	
4820.90.19	Other	15	E	10 %	
4820.90.90	Other	15	E	15 %	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.				
4821.10	Printed:				
4821.10.10	Labels for exercise books	15	H	15 %	
4821.10.20	Twin check labels for photographic development	15	H	FREE	
4821.10.30	Other, of types manufactured in the country	15	H	15 %	
4821.10.90	Other	15	H	10 %	
4821.90	Other:				
4821.90.10	Of types manufactured in the country	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4821.90.90	Other	15	G	10 %	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).				
4822.10.00	Of a kind used for winding textile yarn	0	A	FREE	
4822.90	Other:				
4822.90.10	For the textile industry	0	A	FREE	
4822.90.90	Other	0	A	15 %	
48.23	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.				
4823.20.00	Filter paper and paperboard (2-09)	0	A	10 %	
4823.40	Rolls, sheets and dials, printed for self-recording apparatus:				
4823.40.10	For horse racing docket vending machines	0	A	5 %	
4823.40.90	Other	0	A	FREE	
	Trays, dishes, plates, cups and the like, of paper or paperboard				
4823.61.00	Of bamboo	15	E	15 %	
4823.69	Other:				
4823.69.10	Waxed paper cups, other than those of 3 to 24 ounces	15	G	10 %	
4823.69.20	Straws	15	G	15 %	
4823.69.90	Other	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4823.70	Moulded or pressed articles of paper pulp:				
4823.70.10	Moulded paper pulp containers for carrying or packing eggs	10	E	5 %	
4823.70.10A	Only moulded sheets for packing and transporting eggs	5	E	5 %	
4823.70.20	Moulds for printing	10	E	10 %	
4823.70.90	Other	10	E	15 %	
4823.70.90A	Only moulded sheets for packing and transporting eggs	5	E	15 %	
4823.90	Other:				
4823.90.10	Paper and paper board, simply cut for wrapping	10	E	15 %	
4823.90.20	Drying paper and paperboard	10	E	10 %	
4823.90.30	Clothes patterns	10	E	10 %	
4823.90.40	Washers and gaskets (packing)	10	E	FREE	
	Tubular casings:				
4823.90.51	For sausages	0	A	FREE	
4823.90.59	Other	0	A	FREE	
4823.90.60	Paperboard insoles	10	E	FREE	
4823.90.70	Letters of paper or paperboard	10	E	15 %	
4823.90.80	Packaging lids	10	E	10 %	
	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4823.90.91	Fans	10	E	10 %	
4823.90.92	Moulds for printing	10	E	10 %	
4823.90.93	Unperforated card, whether or not in strips, for punch card machines	10	E	15 %	
4823.90.94	Printed silicone paper in rolls of a width of 2 cm	10	E	FREE	
4823.90.95	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.96	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	10	E	15 %	
4823.90.97	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10	E	15 %	
4823.90.98	Gummed or adhesive paper, in strips or rolls	10	E	15 %	
4823.90.99	Other	10	E	10 %	
4823.90.99A	Only multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A	10 %	
4823.90.99B	Only electrical insulation paper	0	A	10 %	
4823.90.99C	Only "sticks" of rolled paper for confectionary	0	A	10 %	
49.01	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.				
4901.10	In single sheets, whether or not folded				
4901.10.10	Pornographic material	0	A	FREE	
4901.10.90	Other	0	A	FREE	
4901.91.00	Dictionaries and encyclopaedias, whether or not in serial instalments thereof	0	A	FREE	
4901.99	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4901.99.10	Pornographic material	0	A	FREE	
4901.99.90	Other	0	A	FREE	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.				
4902.10	Appearing at least four times a week				
4902.10.10	Classed as educational by the Ministry of Education	0	A	FREE	
4902.10.91	Pornographic material	0	A	FREE	
4902.10.99	Other	0	A	FREE	
4902.90	Other:				
4902.90.10	Daily and weekly newspapers, other than pornographic material	0	A	FREE	
4902.90.21	Classed as educational by the Ministry of Education	0	A	FREE	
4902.90.22	Pornographic material	0	A	FREE	
4902.90.29	Other	0	A	FREE	
49.03	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS.				
4903.00.10	Drawing or colouring books	5	E	FREE	
4903.00.90	Other	5	E	FREE	
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED.	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.				
4905.10.00	Globes	0	A	FREE	
4905.91.00	In book form	0	A	FREE	
4905.99.00	Other	0	A	FREE	
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITIZED PAPER AND CARBON COPIES OF THE FOREGOING.	5	E	FREE	
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.				
4907.00.11	Postage stamps	0	A	10 %	
4907.00.19	Other	0	A	10 %	
4907.00.20	Envelopes, letter cards and other writing materials stamped by franking devices	15	E	10 %	
4907.00.30	Cheques, cheque books, whether or not stamped, check books other than travellers' cheques	15	E	15 %	
4907.00.41	Legal tender or issued	—	A	FREE	
4907.00.49	Other	15	E	10 %	
4907.00.49A	Only banknotes	0	A	10 %	
4907.00.51	Official lottery tickets, unissued	15	E	15 %	
4907.00.52	Official lottery tickets, in circulation	15	E	15 %	
4907.00.59	Other	15	E	10 %	
4907.00.61	Uncompleted, unissued or not legal tender	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4907.00.69	Other (securities issued or legal tender)	15	E	FREE	
4907.00.71	Air bills of lading	15	E	15 %	
4907.00.79	Other	15	E	15 %	
4907.00.90	Other	15	E	15 %	
49.08	TRANSFERS (DECALCOMANIAS) OF ANY KIND.				
4908.10.00	Transfers (decalcomanias), vitrifiable	0	A	15 %	
4908.90.00	Other	10	E	15 %	
49.09	PRINTED OR ILLUSTRATED POSTCARDS; CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.				
4909.00.11	With views of the Republic of Panama	15	G	10 %	
4909.00.19	Other	15	G	15 %	
4909.00.21	Intended to be completed with a written message	15	G	15 %	
4909.00.29	Other	15	G	15 %	
4909.00.30	Mass cards	15	G	15 %	
4909.00.40	Business or visiting cards	15	G	15 %	
4909.00.90	Other	15	G	15 %	
49.10	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4910.00.11	With educational illustrations	15	E	FREE	
4910.00.19	Other	15	E	15 %	
4910.00.20	Calendars printed on material other than paper or board, other than compound or perpetual calendars	15	E	15 %	
4910.00.30	Compound or perpetual calendars	15	E	15 %	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.				
4911.10	Trade advertising material, commercial catalogues and the like:				
4911.10.11	Colour samples for paints	—	A	FREE	
4911.10.19	Other	15	G	15 %	
4911.10.19A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	
4911.10.20	Posters, flyers and other printed advertising material, for cinema films or video films	15	G	10 %	
4911.10.30	Other advertising material, commercial catalogues and the like, from foreign enterprises	—	A	FREE	
4911.10.40	Tourist material, with advertising from local firms, distributed free of charge	15	G	FREE	
4911.10.91	Colour samples for paints	15	G	FREE	
4911.10.99	Other	15	G	15 %	
4911.10.99A	Only catalogues and leaflets with descriptions or illustrations for machines and appliances; leaflets or sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products:	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
4911.91	Pictures, designs and photographs:				
4911.91.11	Posters or flyers, other than educational material	15	E	15 %	
4911.91.12	Reproductions of famous paintings, of the kinds not produced in Panama	15	E	15 %	
4911.91.19	Other	15	E	15 %	
4911.91.20	Aerial photographs for maps and plans.	15	E	FREE	
4911.91.30	Other photographs	15	E	15 %	
4911.91.40	Posters, stickers or stamps for education	15	E	FREE	
4911.91.90	Other	15	E	15 %	
4911.99	Other:				
4911.99.10	Tickets and the like, used to maintain order in queues, whether or not in strips	15	G	15 %	
4911.99.20	Travel tickets	15	G	15 %	
4911.99.30	Paper stamps (other than for securities)	15	G	15 %	
4911.99.90	Other	15	G	15 %	
4911.99.90A	Only lottery scratch cards	0	A	15 %	
5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING.	0	A	10 %	
5002.00.00	RAW SILK (NOT THROWN).	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK).	0	A	10 %	
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.	5	C	10 %	
5006.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE; SILKWORM GUT.	5	C	FREE	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.				
5007.10.00	Fabrics of noil silk	10	C	FREE	
5007.20.00	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	C	FREE	
5007.90.00	Other fabrics	10	C	FREE	
51.01	WOOL, NOT CARDED OR COMBED.				
5101.11.00	Shorn wool	0	A	10 %	
5101.19.00	Other	0	A	10 %	
5101.21.00	Shorn wool	0	A	10 %	
5101.29.00	Other	0	A	10 %	
5101.30.00	Carbonised	0	A	10 %	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5102.11.00	Of Kashmir (cashmere) goats	0	A	10 %	
5102.19.00	Other	0	A	10 %	
5102.20.00	Coarse animal hair	0	A	10 %	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.				
5103.10.00	Noils of wool or of fine animal hair	0	A	10 %	
5103.20.00	Other waste of wool or of fine animal hair	0	A	10 %	
5103.30.00	Waste of coarse animal hair	0	A	10 %	
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR.	0	A	10 %	
51.05	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).				
5105.10.00	Carded wool	0	A	10 %	
5105.21.00	"Combed wool in fragments"	0	A	10 %	
5105.29.00	Other	0	A	10 %	
5105.31.00	Of Kashmir (cashmere) goats	0	A	10 %	
5105.39.00	Other	0	A	10 %	
5105.40.00	Coarse animal hair, carded or combed	0	A	10 %	
51.06	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5106.10.00	Containing 85 % or more by weight of wool	15	C	15 %	
5106.20.00	Containing less than 85 % by weight of wool	15	C	15 %	
51.07	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE.				
5107.10.00	Containing 85 % or more by weight of wool	15	C	15 %	
5107.20.00	Containing less than 85 % by weight of wool	15	C	15 %	
51.08	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE.				
5108.10.00	Carded	15	C	15 %	
5108.20.00	Combed	15	C	15 %	
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.				
5109.10.00	Containing 85 % or more by weight of wool or of fine animal hair	15	C	15 %	
5109.90.00	Other	15	C	15 %	
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE.	5	C	FREE	
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.				
5111.11	Weighing not more than 300 g/m^2:				
5111.11.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.11.90	Other	10	E	10 %	
5111.19	Other:				
5111.19.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5111.19.90	Other	10	E	10 %	
5111.20	Other, mixed mainly or solely with man-made filaments				
5111.20.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.20.90	Other	10	E	10 %	
5111.30	Other, mixed mainly or solely with man-made staple fibres:				
5111.30.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.30.90	Other	10	E	10 %	
5111.90	Other:				
5111.90.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	E	FREE	
5111.90.90	Other	10	E	10 %	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR.				
5112.11.00	Weighing 200 g/m^2 or less	10	E	FREE	
5112.19.00	Other	10	E	FREE	
5112.20.00	Other, mixed (mainly) or solely with man-made filaments	10	E	FREE	
5112.30.00	Other, mixed mainly or solely with man-made staple fibres:	10	E	FREE	
5112.90.00	Other	10	E	FREE	
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5201.00.00	COTTON, NOT CARDED OR COMBED.	0	A	FREE	
52.02	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5202.10.00	Yarn waste	0	A	FREE	
5202.91.00	Garnetted stock	0	A	FREE	
5202.99.00	Other	0	A	FREE	
5203.00.00	COTTON, CARDED OR COMBED.	0	A	FREE	
52.04	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5204.11.00	Containing no less than 85 % cotton by weight	5	C	FREE	
5204.19.00	Other	5	C	FREE	
5204.20.00	Put up in forms or in packings of a kind sold by retail	5	C	FREE	
52.05	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.				
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5	C	FREE	
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C	FREE	
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C	FREE	
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C	FREE	
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C	FREE	
52.06	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.				
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	FREE	
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	FREE	
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	FREE	
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	5	C	FREE	
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	FREE	
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	FREE	
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex per single yarn (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	FREE	
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	FREE	
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	FREE	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.				
5207.10.00	Containing no less than 85 % cotton by weight	5	C	FREE	
5207.90.00	Other	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m^2.				
5208.11.00	Plain weave, weighing not more than 100 g/m^2	10	E	FREE	
5208.12.00	Plain weave, weighing more than 100 g/m^2	10	E	FREE	
5208.13.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.19.00	Other fabrics	10	E	FREE	
5208.21.00	Plain weave, weighing not more than 100 g/m^2	10	E	FREE	
5208.22.00	Plain weave, weighing more than 100 g/m^2	10	E	FREE	
5208.23.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.29.00	Other fabrics	10	E	FREE	
5208.31.00	Plain weave, weighing not more than 100 g/m^2	10	E	FREE	
5208.32.00	Plain weave, weighing more than 100 g/m^2	10	E	FREE	
5208.33.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.39.00	Other fabrics	10	E	FREE	
5208.41.00	Plain weave, weighing not more than 100 g/m^2	10	E	FREE	
5208.42.00	Plain weave, weighing more than 100 g/m^2	10	E	FREE	
5208.43.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5208.49.00	Other fabrics	10	E	FREE	
5208.51.00	Plain weave, weighing not more than 100 g/m^2	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5208.52.00	Plain weave, weighing more than 100 g/m^2	10	E	FREE	
5208.59.00	Other fabrics	10	E	FREE	
52.09	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m^2.				
5209.11.00	Plain-woven	10	E	FREE	
5209.12.00	3-thread or 4-thread twill, including cross- twill	—	A	FREE	
5209.19.00	Other fabrics	10	E	FREE	
5209.21.00	Plain-woven	10	E	FREE	
5209.22.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5209.29.00	Other fabrics	10	E	FREE	
5209.31.00	Plain-woven	10	E	FREE	
5209.32.00	3-thread or 4-thread twill, including cross- twill	—	A	FREE	
5209.39.00	Other fabrics	10	E	FREE	
5209.41.00	Plain-woven	10	E	FREE	
5209.42.00	Denim	—	A	FREE	
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	—	A	FREE	
5209.49.00	Other fabrics	10	E	FREE	
5209.51.00	Plain-woven	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5209.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5209.59.00	Other fabrics	10	E	FREE	
52.10	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m^2.				
5210.11.00	Plain-woven	10	E	FREE	
5210.19.00	Other fabrics	10	E	FREE	
5210.21.00	Plain-woven	10	E	FREE	
5210.29.00	Other fabrics	10	E	FREE	
5210.31.00	Plain-woven	10	E	FREE	
5210.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5210.39.00	Other fabrics	10	E	FREE	
5210.41.00	Plain-woven	10	E	FREE	
5210.49.00	Other fabrics	10	E	FREE	
5210.51.00	Plain-woven	10	E	FREE	
5210.59.00	Other fabrics	10	E	FREE	
52.11	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m^2.				
5211.11.00	Plain-woven	10	E	FREE	
5211.12.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.19.00	Other fabrics	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5211.20.00	Bleached	10	E	FREE	
5211.31.00	Plain-woven	10	E	FREE	
5211.32.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.39.00	Other fabrics	10	E	FREE	
5211.41.00	Plain-woven	10	E	FREE	
5211.42.00	Denim	10	E	FREE	
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E	FREE	
5211.49.00	Other fabrics	10	E	FREE	
5211.51.00	Plain-woven	10	E	FREE	
5211.52.00	3-thread or 4-thread twill, including cross- twill	10	E	FREE	
5211.59.00	Other fabrics	10	E	FREE	
52.12	OTHER WOVEN FABRICS OF COTTON.				
5212.11.00	Unbleached	10	E	FREE	
5212.12.00	Bleached	10	E	FREE	
5212.13.00	Dyed	10	E	FREE	
5212.14.00	Of yarns of different colours	10	E	FREE	
5212.15.00	Printed	10	E	FREE	
5212.21.00	Unbleached	10	E	FREE	
5212.22.00	Bleached	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5212.23.00	Dyed	10	E	FREE	
5212.24.00	Of yarns of different colours	10	E	FREE	
5212.25.00	Printed	10	E	FREE	
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5301.10.00	Flax, raw or retted	0	A	10 %	
5301.21.00	Broken or scutched	0	A	10 %	
5301.29.00	Other	0	A	10 %	
5301.30.00	Flax tow and waste	0	A	10 %	
53.02	TRUE HEMP (*CANNABIS SATIVA* L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5302.10.00	True hemp, raw or retted	0	A	10 %	
5302.90.00	Other	0	A	10 %	
53.03	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK).				
5303.10.00	Jute and other textile bast fibres, raw or retted	0	A	10 %	
5303.90.00	Other	0	A	10 %	
53.05	COCONUT, ALBACA (MANILA HEMP), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES INCLUDING YARN WASTE AND GARNETTED STOCK).				
5305.00.10	Textile fibres of the genus *Agave*, processed but not spun: tow and waste	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5305.00.90	Other	0	A	10 %	
53.06	FLAX YARN.				
5306.10.00	Single	5	C	10 %	
5306.20	Multiple (folded) or cabled				
5306.20.10	Not packaged or otherwise prepared for retail sale	5	C	10 %	
5306.20.90	Other	5	C	10 %	
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5307.10.00	Single	15	C	15 %	
5307.20.00	Multiple (folded) or cabled	15	C	15 %	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN.				
5308.10.00	Coir yarn	15	C	15 %	
5308.20.00	Yarn of true hemp	5	C	10 %	
5308.90	Other:				
5308.90.11	Not put up for retail sale	5	C	10 %	
5308.90.19	Put up for retail sale	5	C	FREE	
5308.90.91	Paper yarn	15	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5308.90.99	Other	15	C	FREE	
53.09	WOVEN FABRICS OF FLAX.				
5309.11.00	Unbleached or bleached	10	C	FREE	
5309.19.00	Other	15	C	FREE	
5309.21.00	Unbleached or bleached	10	C	FREE	
5309.29.00	Other	10	C	FREE	
53.10	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.				
5310.10.00	Unbleached	10	C	FREE	
5310.90.00	Other	10	C	FREE	
53.11	YARN OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN.				
5311.00.10	Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread	10	C	FREE	
5311.00.91	Of ramie	10	C	FREE	
5311.00.92	Of hemp	10	C	FREE	
5311.00.93	Of rattan; of palm; of straw	10	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5311.00.99	Other	10	C	FREE	
54.01	SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5401.10.00	Of synthetic filaments	5	C	FREE	
5401.20.00	Of artificial filaments	5	C	FREE	
54.02	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.				
5402.11.00	Of aramids	0	A	FREE	
5402.19.00	Other	0	A	FREE	
5402.20.00	High tenacity yarn of polyesters	0	A	FREE	
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	C	FREE	
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	C	FREE	
5402.33.00	Of polyesters	0	A	FREE	
5402.34.00	Of polypropylene	5	E	FREE	
5402.39.00	Other	5	E	FREE	
5402.44.00	Of elastomers	—	A	FREE	
5402.45.00	Other, of nylon or other polyamides	0	A	FREE	
5402.46.00	Other, of partially oriented polyesters	0	A	15 %	
5402.47.00	Other polyesters	5	C	FREE	
5402.48.00	Other, polypropylenes	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5402.49.00	Other	5	C	FREE	
5402.51.00	Of nylon or other polyamide	5	C	FREE	
5402.52.00	Of polyesters	15	C	15 %	
5402.59.00	Other	5	C	FREE	
5402.61.00	Of nylon or other polyamide	5	C	FREE	
5402.62.00	Of polyesters	5	C	FREE	
5402.69.00	Other	5	C	FREE	
54.03	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX.				
5403.10.00	High tenacity yarn of viscose rayon	0	A	FREE	
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5	C	FREE	
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	5	C	FREE	
5403.33.00	Of cellulose acetate	—	A	FREE	
5403.39.00	Other	5	C	FREE	
5403.41.00	Of viscose rayon	5	C	FREE	
5403.42.00	Of cellulose acetate	5	C	FREE	
5403.49.00	Other	5	C	FREE	
54.04	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5404.11.00	Of elastomers	15	C	15 %	
5404.12.00	Other, of polypropylene	15	C	15 %	
5404.19.00	Other	15	C	15 %	
5404.19.00A	Only of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0,31 mm, for tooth-brushes	0	A	15 %	
5404.90.00	Other	15	C	15 %	
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND OTHER FORMS (FOR EXAMPLE ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	15	C	15 %	
5406.00.00	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.	5	C	FREE	
54.07	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04.				
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A	FREE	
5407.20.00	Woven fabrics obtained from strip or the like	10	C	FREE	
5407.30.00	Fabrics specified in Note 9 to Section XI	10	E	FREE	
5407.41.00	Unbleached or bleached	10	E	FREE	
5407.42.00	Dyed	10	E	FREE	
5407.43.00	Of yarns of different colours	10	E	FREE	
5407.44.00	Printed	10	E	FREE	
5407.51.00	Unbleached or bleached	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5407.52.00	Dyed	10	E	FREE	
5407.53.00	Of yarns of different colours	10	E	FREE	
5407.54.00	Printed	10	C	FREE	
5407.61.00	Containing 85 % or more by weight of non-textured polyester filaments	10	E	FREE	
5407.69.00	Other	10	E	FREE	
5407.71.00	Unbleached or bleached	10	E	FREE	
5407.72.00	Dyed	10	E	FREE	
5407.73.00	Of yarns of different colours	—	A	FREE	
5407.74.00	Printed	15	E	FREE	
5407.81.00	Unbleached or bleached	10	E	FREE	
5407.82.00	Dyed	10	E	FREE	
5407.83.00	Of yarns of different colours	10	C	FREE	
5407.84.00	Printed	10	E	FREE	
5407.91.00	Unbleached or bleached	10	E	FREE	
5407.92.00	Dyed	10	E	FREE	
5407.93.00	Of yarns of different colours	10	E	FREE	
5407.94.00	Printed	10	E	FREE	
54.08	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A	FREE	
5408.21.00	Unbleached or bleached	10	E	FREE	
5408.22.00	Dyed	10	E	FREE	
5408.23.00	Of yarns of different colours	10	E	FREE	
5408.24.00	Printed	10	E	FREE	
5408.31.00	Unbleached or bleached	10	E	FREE	
5408.32.00	Dyed	10	E	FREE	
5408.33.00	Of yarns of different colours	10	E	FREE	
5408.34.00	Printed	10	E	FREE	
55.01	SYNTHETIC FILAMENT TOW.				
5501.10.00	Of nylon or other polyamide	0	A	10 %	
5501.20.00	Of polyesters	0	A	10 %	
5501.30.00	Acrylic or modacrylic	0	A	10 %	
5501.40.00	Of polypropylene	0	A	10 %	
5501.90.00	Other	0	A	10 %	
5502.00.00	ARTIFICIAL FILAMENT TOW.	0	A	10 %	
55.03	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5503.11.00	Of aramids	0	A	FREE	
5503.19.00	Other	0	A	FREE	
5503.20.00	Of polyesters	0	A	FREE	
5503.30.00	Acrylic or modacrylic	0	A	FREE	
5503.40.00	Of polypropylene	0	A	FREE	
5503.90.00	Other	0	A	FREE	
55.04	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5504.10.00	Of viscose rayon	0	A	FREE	
5504.90.00	Other	0	A	FREE	
55.05	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES.				
5505.10.00	Of synthetic fibres	0	A	FREE	
5505.20.00	Of artificial fibres	0	A	FREE	
55.06	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.				
5506.10.00	Of nylon or other polyamides	0	A	10 %	
5506.20.00	Of polyesters	0	A	10 %	
5506.30.00	Acrylic or modacrylic	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5506.90.00	Other	0	A	10 %	
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.	0	A	10 %	
55.08	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.				
5508.10	Of synthetic staple fibres:				
5508.10.10	Put up for retail sale	5	C	FREE	
5508.10.90	Other	5	C	FREE	
5508.20	Of artificial staple fibres:				
5508.20.10	Put up for retail sale	15	C	15 %	
5508.20.90	Other	15	C	15 %	
55.09	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.				
5509.11.00	Single	5	C	FREE	
5509.12.00	Multiple (folded) or cabled	5	C	FREE	
5509.21.00	Single	5	C	FREE	
5509.22.00	Multiple (folded) or cabled	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5509.31.00	Single	5	C	FREE	
5509.32.00	Multiple (folded) or cabled	5	C	FREE	
5509.41.00	Single	5	C	FREE	
5509.42.00	Multiple (folded) or cabled	5	C	FREE	
5509.51.00	Mixed mainly or solely with artificial staple fibres	5	C	FREE	
5509.52.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.53.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.59.00	Other	5	C	FREE	
5509.61.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.62.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.69.00	Other	5	C	FREE	
5509.91.00	Mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5509.92.00	Mixed mainly or solely with cotton	5	C	FREE	
5509.99.00	Other	5	C	FREE	
55.10	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5510.11.00	Single	5	C	FREE	
5510.12.00	Multiple (folded) or cabled	5	C	FREE	
5510.20.00	Other yard, mixed mainly or solely with wool or fine animal hair	5	C	FREE	
5510.30.00	Other yarn, mixed mainly or solely with cotton	5	C	FREE	
5510.90.00	Other yarn	5	C	FREE	
55.11	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE.				
5511.10.00	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	C	FREE	
5511.20.00	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	C	FREE	
5511.30.00	Of artificial staple fibres	5	C	FREE	
55.12	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES.				
5512.11.00	Unbleached or bleached	10	E	FREE	
5512.19.00	Other	—	A	FREE	
5512.21.00	Unbleached or bleached	10	E	FREE	
5512.29.00	Other	10	E	FREE	
5512.91.00	Unbleached or bleached	10	E	FREE	
5512.99.00	Other	10	E	FREE	
55.13	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m^2.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5513.11.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5513.13.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5513.19.00	Other fabrics	10	E	FREE	
5513.21.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.23.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5513.29.00	Other fabrics	10	E	FREE	
5513.31.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.39.00	Other fabrics	10	E	FREE	
5513.41.00	Of polyester staple fibres, plain weave	10	E	FREE	
5513.49.00	Other fabrics	10	E	FREE	
55.14	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m^2.				
5514.11.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5514.19.00	Other fabrics	10	E	FREE	
5514.21.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5514.23.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5514.29.00	Other fabrics	10	E	FREE	
5514.30.00	Of yarns of different colours	—	A	FREE	
5514.41.00	Of polyester staple fibres, plain weave	10	E	FREE	
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	FREE	
5514.43.00	Other woven fabrics of polyester staple fibres	10	E	FREE	
5514.49.00	Other fabrics	10	E	FREE	
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES.				
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	10	E	FREE	
5515.12.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.13.00	Mixed mainly or solely with wool or fine animal hair	10	C	FREE	
5515.19.00	Other	10	E	FREE	
5515.21.00	Mixed mainly or solely with man-made filaments	10	E	FREE	
5515.22.00	Mixed mainly or solely with wool or fine animal hair	10	E	FREE	
5515.29.00	Other	10	E	FREE	
5515.91.00	Mixed mainly or solely with man-made filaments	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5515.99.00	Other	10	E	FREE	
55.16	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES.				
5516.11.00	Unbleached or bleached	10	E	FREE	
5516.12.00	Dyed	10	E	FREE	
5516.13.00	Of yarns of different colours	—	A	FREE	
5516.14.00	Printed	10	E	FREE	
5516.21.00	Unbleached or bleached	10	E	FREE	
5516.22.00	Dyed	10	E	FREE	
5516.23.00	Of yarns of different colours	—	A	FREE	
5516.24.00	Printed	10	E	FREE	
5516.31.00	Unbleached or bleached	10	E	FREE	
5516.32.00	Dyed	10	E	FREE	
5516.33.00	Of yarns of different colours	10	E	FREE	
5516.34.00	Printed	10	E	FREE	
5516.41.00	Unbleached or bleached	10	E	FREE	
5516.42.00	Dyed	10	E	FREE	
5516.43.00	Of yarns of different colours	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5516.44.00	Printed	10	E	FREE	
5516.91.00	Unbleached or bleached	10	E	FREE	
5516.92.00	Dyed	10	E	FREE	
5516.93.00	Of yarns of different colours	10	E	FREE	
5516.94.00	Printed	10	E	FREE	
56.01	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS.				
5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:				
5601.10.10	Sanitary towels (sanitary napkins)	15	C	15 %	
5601.10.20	Tampons	15	C	15 %	
5601.10.90	Other	15	C	15 %	
5601.10.90A	Only napkins for adults	0	A	15 %	
5601.21	Of cotton:				
5601.21.10	Cotton wadding	—	A	FREE	
5601.21.90	Other	—	A	FREE	
5601.22	Of man-made fibres:				
5601.22.11	Of cellulose acetate	—	A	FREE	
5601.22.19	Other	—	A	FREE	
5601.22.91	Filters of cellulose acetate	15	C	FREE	
5601.22.99	Other	15	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5601.29.00	Other	15	C	15 %	
5601.30	Textile flock and dust and mill neps:				
5601.30.10	Textile flock	15	C	15 %	
5601.30.20	Neps (fibre balls) and dust	15	C	15 %	
56.02	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.				
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	15	C	15 %	
5602.21.00	Of wool or fine animal hair	15	C	15 %	
5602.29.00	Of other textile materials	5	C	FREE	
5602.90	Other:				
5602.90.10	Geomembranes and geotextiles of the kind used in construction for filtering or reinforcing soil	15	C	10 %	
5602.90.20	Roofing felt, whether or not impregnated with asphalt	15	C	10 %	
5602.90.90	Other	15	C	15 %	
5602.90.90A	Only covered with thermoplastics, of a thickness exceeding 0,15 mm, weighing more than 350 g/m^2	0	A	15 %	
5602.90.90B	Only impregnated	0	A	15 %	
56.03	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.				
5603.11.00	Weighing 25 g/m^2 or less	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5603.12.00	Of a weight exceeding 25g/m^2 but not exceeding 70 g/m^2	0	A	FREE	
5603.13.00	Of a weight exceeding 70g/m^2 but not exceeding 150 g/m^2	0	A	FREE	
5603.14.00	Of a weight exceeding 150 g/m^2	0	A	FREE	
5603.91.00	Weighing 25 g/m^2 or less	0	A	FREE	
5603.92.00	Of a weight exceeding 25g/m^2 but not exceeding 70 g/m^2	0	A	FREE	
5603.93.00	Of a weight exceeding 70g/m^2 but not exceeding 150 g/m^2	0	A	FREE	
5603.94.00	Of a weight exceeding 150 g/m^2	0	A	FREE	
56.04	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS.				
5604.10.00	Rubber thread and cord, textile covered	10	C	FREE	
5604.90.00	Other	—	A	FREE	
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL.	0	A	10 %	
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN.	5	C	FREE	
56.07	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.				
5607.21.00	Binder or baler twine	15	E	15 %	
5607.29.00	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5607.41.00	Binder or baler twine	15	E	15 %	
5607.49.00	Other	15	E	FREE	
5607.50	Of other synthetic fibres:				
5607.50.10	Of nylon or other polyamides	15	E	5 %	
5607.50.90	Other	15	E	FREE	
5607.90	Other:				
5607.90.10	Of paper	15	C	15 %	
5607.90.20	Of abaca (manila hemp, *Musa textilis Nee*) or of other hard (leaf) fibres	15	C	15 %	
5607.90.90	Other	15	C	15 %	
56.08	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS.				
5608.11	Made up fishing nets				
5608.11.10	For tuna fishing	15	C	15 %	
5608.11.90	Other	15	C	FREE	
5608.19	Other:				
5608.19.11	For tuna fishing nets	15	C	10 %	
5608.19.19	Other	15	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5608.19.20	Hammocks	15	C	15 %	
5608.19.90	Other	15	C	15 %	
5608.90	Other:				
5608.90.11	For tuna fishing	15	C	15 %	
5608.90.19	Other	15	C	FREE	
5608.90.20	Hammocks	15	C	15 %	
5608.90.90	Other	15	C	FREE	
56.09	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
5609.00.10	Shoe laces (other than those manufactured using braid)	15	C	FREE	
5609.00.20	Clothes lines	15	C	15 %	
5609.00.30	Mops or scourers for cleaning floors, etc.	15	C	15 %	
5609.00.90	Other	15	C	15 %	
57.01	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.				
5701.10.00	Of wool or fine animal hair	15	E	5 %	
5701.90.00	Of Other textile materials	15	E	5 %	
57.02	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARA-MANIE" AND SIMILAR HAND-WOVEN RUGS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5702.10	"Kelem", "Schumacks" or "Karamanie" and similar hand-woven rugs				
5702.10.10	Of wool or fine animal hair	15	E	10 %	
5702.10.90	Other	15	E	10 %	
5702.20.00	Floor coverings of coconut fibres (coir)	15	E	15 %	
5702.31.00	Of wool or fine animal hair	15	E	10 %	
5702.32	Of man-made textile materials:				
5702.32.10	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.32.90	Other	15	E	15 %	
5702.39	Of other textile materials:				
5702.39.10	Of the vegetable fibres of Chapter 53	15	E	15 %	
5702.39.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.39.99	Other	15	E	15 %	
5702.41.00	Of wool or fine animal hair	15	E	10 %	
5702.42	Of man-made textile materials:				
5702.42.10	For motor vehicles	15	E	15 %	
5702.42.20	Bath mats	15	E	10 %	
5702.42.30	Presenting landscapes, designs or decorative patterns	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5702.42.40	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.42.90	Other	15	E	15 %	
5702.49	Of other textile materials:				
5702.49.10	For motor vehicles	15	E	15 %	
5702.49.20	Bath mats	15	E	10 %	
5702.49.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5702.49.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.49.92	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.49.99	Other	15	E	15 %	
5702.50	Other, not of pile construction, not made up:				
5702.50.10	Of wool or fine animal hair	15	E	10 %	
5702.50.20	Of man-made textile material, presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.50.91	Other, presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.50.99	Other	15	E	15 %	
5702.91.00	Of wool or fine animal hair	15	E	10 %	
5702.92	Of man-made textile materials:				
5702.92.10	For motor vehicles	15	E	15 %	
5702.92.20	Bath mats	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5702.92.30	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.92.40	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.92.90	Other	15	E	15 %	
5702.99	Of other textile materials:				
5702.99.10	For motor vehicles	15	E	15 %	
5702.99.20	Bath mats	15	E	10 %	
5702.99.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5702.99.91	Presenting landscapes, designs or decorative patterns	15	E	10 %	
5702.99.92	Other, having a maximum surface area of one square metre	15	E	10 %	
5702.99.99	Other	15	E	15 %	
57.03	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.				
5703.10.00	Of wool or fine animal hair	15	E	10 %	
5703.20	Of nylon or other polyamides:				
5703.20.10	For motor vehicles, made up	15	E	15 %	
5703.20.20	Made up bath mats	15	E	10 %	
5703.20.30	Other, decorated with landscapes, designs or drawings, whether or not made up	15	E	10 %	
5703.20.40	Other, made up, having a maximum surface area of 1 m^2	15	E	10 %	
5703.20.90	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5703.30	Of other man-made textile materials:				
5703.30.10	For motor vehicles, made up	15	E	15 %	
5703.30.20	Made up bath mats	15	E	10 %	
5703.30.30	Other, decorated with landscapes, designs or drawings, whether or not made up	15	E	10 %	
5703.30.40	Other, made up, having a maximum surface area of 1 m^2	15	E	10 %	
5703.30.90	Other	15	E	15 %	
5703.90	Of other textile materials:				
5703.90.10	For motor vehicles, made up	15	E	15 %	
5703.90.20	Made up bath mats	15	E	10 %	
5703.90.30	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5703.90.91	Decorated with landscapes, designs or drawings	15	E	10 %	
5703.90.92	Other, made up, having a maximum surface area of 1 m^2	15	E	10 %	
5703.90.99	Other	15	E	15 %	
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.				
5704.10.00	Having a maximum surface area of 0,3 m^2	15	E	15 %	
5704.90.00	Other	15	E	15 %	
57.05	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5705.00.10	Of wool or fine animal hair, whether or not made up	15	E	10 %	
5705.00.20	Other, made up, for motor vehicles	15	E	15 %	
5705.00.30	Made up bath mats	15	E	10 %	
5705.00.40	Other, of vegetable fibres of Chapter 53	15	E	15 %	
5705.00.91	Decorated with landscapes, designs or drawings	15	E	10 %	
5705.00.92	Other, made up, having a maximum surface area of 1 m^2	15	E	10 %	
5705.00.99	Other	15	E	15 %	
58.01	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06.				
5801.10.00	Of wool or fine animal hair	10	C	FREE	
5801.21.00	Uncut weft pile fabrics	10	C	FREE	
5801.22.00	Velvet and plush by weft, cut, striped (corduroy)	20	C	FREE	
5801.23.00	Other weft pile fabrics	10	C	FREE	
5801.24.00	Warp pile fabrics, épinglé (uncut)	10	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5801.25.00	Warp pile fabrics, cut	10	C	FREE	
5801.26.00	Chenille fabrics	10	C	FREE	
5801.31.00	Uncut weft pile fabrics	10	C	FREE	
5801.32.00	Velvet and plush by weft, cut, striped (corduroy)	20	C	FREE	
5801.33.00	Other weft pile fabrics	10	C	FREE	
5801.34.00	Warp pile fabrics, épinglé (uncut)	—	A	FREE	
5801.35.00	Warp pile fabrics, cut	10	C	FREE	
5801.36.00	Chenille fabrics	10	C	FREE	
5801.90	Of other textile materials:				
5801.90.10	Impregnated, coated or covered with plastics or rubber	10	C	FREE	
5801.90.21	Of flax; of hemp; of ramie	10	C	10 %	
5801.90.22	Of jute	10	C	FREE	
5801.90.29	Other	10	C	FREE	
5801.90.30	Other, of silk	10	C	10 %	
5801.90.90	Other	10	C	FREE	
58.02	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5802.11.00	Unbleached	10	E	FREE	
5802.19.00	Other	10	E	FREE	
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials				
5802.20.10	Impregnated, coated or covered with plastics or rubber	10	E	FREE	
5802.20.21	Of flax; of hemp; of ramie	10	E	10 %	
5802.20.22	Of jute	10	E	15 %	
5802.20.29	Other	10	E	FREE	
5802.20.30	Other, of silk	10	E	10 %	
5802.20.40	Other, of wool or of fine animal hair	10	E	10 %	
5802.20.90	Other	10	E	FREE	
5802.30	Tufted textile fabrics:				
5802.30.10	Impregnated, coated or covered with plastics or rubber	10	E	FREE	
5802.30.21	Of flax; of hemp; of ramie	10	E	10 %	
5802.30.22	Jute	10	E	FREE	
5802.30.29	Other	10	E	FREE	
5802.30.30	Other, of silk	10	E	10 %	
5802.30.40	Other, of wool or of fine animal hair	10	E	10 %	
5802.30.90	Other	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5803.00.00	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06.	10	E	FREE	
58.04	TULLES AND OTHER NET FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06.				
5804.10.00	Tulles and other net fabrics	10	E	FREE	
5804.21.00	Of man-made fibres	10	E	FREE	
5804.29.00	Of other textile materials	10	E	FREE	
5804.30.00	Hand-made lace	10	E	FREE	
58.05	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP.				
5805.00.10	Of wool or fine animal hair	15	C	FREE	
5805.00.90	Other	15	C	15 %	
58.06	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS).				
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	—	A	FREE	
5806.20.00	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	E	FREE	
5806.31.00	Of cotton	—	A	FREE	
5806.32.00	Of man-made fibres	—	A	FREE	
5806.39	Of other textile materials:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5806.39.10	Of silk	10	C	FREE	
5806.39.90	Other	10	C	FREE	
5806.40.00	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C	FREE	
58.07	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.				
5807.10	Woven fabrics:				
5807.10.10	Of silk, of man-made fibres	10	E	FREE	
5807.10.90	Other	10	E	15 %	
5807.90	Other:				
5807.90.10	Of silk, of man-made fibres	10	E	FREE	
5807.90.90	Other	10	E	15 %	
58.08	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES.				
5808.10	Braids in the piece:				
5808.10.10	Of silk, of man-made fibres	10	C	FREE	
5808.10.90	Other	10	C	15 %	
5808.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5808.90.10	Of silk, of man-made fibres	10	C	FREE	
5808.90.90	Other	10	C	FREE	
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	10	C	FREE	
58.10	EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS.				
5810.10	Embroidery without visible ground:				
5810.10.10	Insignia for uniforms	10	C	15 %	
5810.10.90	Other	10	C	FREE	
5810.91	Of cotton:				
5810.91.10	Insignia for uniforms	10	C	15 %	
5810.91.90	Other	10	C	FREE	
5810.92	Of man-made fibres:				
5810.92.10	Insignia for uniforms	10	C	15 %	
5810.92.90	Other	10	C	FREE	
5810.99	Of other textile materials:				
5810.99.10	Insignia for uniforms	10	E	15 %	
5810.99.90	Other	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5811.00.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10.	10	C	FREE	
59.01	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS.				
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	C	FREE	
5901.90.00	Other	15	C	15 %	
59.02	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLY-ESTERS OR VISCOSE RAYON.				
5902.10.00	Of nylon or other polyamides	0	A	FREE	
5902.20.00	Of polyesters	0	A	FREE	
5902.90.00	Other	0	A	FREE	
59.03	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02.				
5903.10.00	With poly(vinyl chloride)	5	C	FREE	
5903.20.00	With polyurethane	10	C	FREE	
5903.90.00	Other	—	A	FREE	
59.04	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE.				
5904.10.00	Linoleum	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5904.90	Other:				
5904.90.10	On a backing of needleloom felt or nonwovens	10	C	10 %	
5904.90.90	On a backing of other textiles	10	C	10 %	
5905.00.00	TEXTILE WALL COVERINGS.	10	C	15 %	
59.06	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02.				
5906.10.00	Adhesive tape of a width not exceeding 20 cm	10	C	10 %	
5906.91.00	Knitted or crocheted	10	C	FREE	
5906.99.00	Other	—	A	FREE	
59.07	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.				
5907.00.10	Painted canvas	10	C	15 %	
5907.00.90	Other	10	C	FREE	
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED.	5	C	FREE	
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS.	0	A	3 %	
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL.	0	A	3 %	
59.11	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)				
5911.10.10	Geomembranes or geotextiles of the kind used in construction for filtering or reinforcing soil	5	E	10 %	
5911.10.90	Other	5	E	FREE	
5911.20.00	Bolting cloth, whether or not made up	5	C	FREE	
5911.31.00	Weighing less than 650 g/m^2	0	A	FREE	
5911.32.00	Weighing 650 g/m^2 or more	0	A	FREE	
5911.40.00	Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	0	A	FREE	
5911.90	Other:				
5911.90.10	Gaskets, washers and other seals for pumps, motors, and the like, discs and membranes	0	A	FREE	
5911.90.20	Filter sheets	0	A	10 %	
5911.90.90	Other	0	A	FREE	
60.01	PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS, KNITTED OR CROCHETED.				
6001.10.00	"Long pile" fabrics	10	E	FREE	
6001.21.00	Of cotton	10	E	FREE	
6001.22.00	Of man-made fibres	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6001.29.00	Of other textile materials	10	E	FREE	
6001.91.00	Of cotton	10	E	FREE	
6001.92.00	Of man-made fibres	—	A	FREE	
6001.99.00	Of other textile materials	10	E	FREE	
60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.				
6002.40.00	Containing by weight 5 % or more elastomeric yarn, without rubber thread	—	A	FREE	
6002.90.00	Other	10	E	FREE	
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM OTHER THAN THOSE OF HEADING 60.01 OR 60.02.				
6003.10.00	Of wool or fine animal hair	10	E	FREE	
6003.20.00	Of cotton	10	E	FREE	
6003.30.00	Of synthetic fibres	10	E	FREE	
6003.40.00	Of artificial fibres	10	E	FREE	
6003.90.00	Other	10	E	FREE	
60.04	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.				
6004.10.00	Containing by weight 5 % or more elastomeric yarn, without rubber thread	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6004.90.00	Other	10	E	FREE	
60.05	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04.				
6005.21.00	Unbleached or bleached	10	E	FREE	
6005.22.00	Dyed	10	E	FREE	
6005.23.00	Of yarns of different colours	10	E	FREE	
6005.24.00	Printed	10	E	FREE	
6005.31.00	Unbleached or bleached	10	E	FREE	
6005.32.00	Dyed	10	E	FREE	
6005.33.00	Of yarns of different colours	10	E	FREE	
6005.34.00	Printed	10	E	FREE	
6005.41.00	Unbleached or bleached	10	E	FREE	
6005.42.00	Dyed	10	E	FREE	
6005.43.00	Of yarns of different colours	10	E	FREE	
6005.44.00	Printed	10	E	FREE	
6005.90.00	Other	10	E	FREE	
60.06	OTHER KNITTED OR CROCHETED FABRICS.				
6006.10.00	Of wool or fine animal hair	10	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6006.21.00	Unbleached or bleached	10	E	FREE	
6006.22.00	Dyed	10	E	FREE	
6006.23.00	Of yarns of different colours	10	E	FREE	
6006.24.00	Printed	10	E	FREE	
6006.31.00	Unbleached or bleached	10	E	FREE	
6006.32.00	Dyed	10	E	FREE	
6006.33.00	Of yarns of different colours	10	E	FREE	
6006.34.00	Printed	10	E	FREE	
6006.41.00	Unbleached or bleached	10	E	FREE	
6006.42.00	Dyed	10	E	FREE	
6006.43.00	Of yarns of different colours	10	E	FREE	
6006.44.00	Printed	10	E	FREE	
6006.90.00	Other	10	E	FREE	
61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03.				
6101.20	Of cotton:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6101.20.10	Men's	15	E	10 %	
6101.20.20	Boys'	15	E	10 %	
6101.30	Of man-made fibres:				
6101.30.10	Men's	15	E	10 %	
6101.30.20	Boys'	15	E	10 %	
6101.90	Of other textile materials:				
6101.90.10	Men's	15	E	10 %	
6101.90.20	Boys'	15	E	10 %	
61.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04.				
6102.10	Of wool or fine animal hair:				
6102.10.10	Women's	15	E	10 %	
6102.10.20	Girls'	15	E	10 %	
6102.20	Of cotton:				
6102.20.10	Women's	15	E	10 %	
6102.20.20	Girls'	15	E	10 %	
6102.30	Of man-made fibres:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6102.30.10	Women's	15	E	10 %	
6102.30.20	Girls'	15	E	10 %	
6102.90	Of other textile materials:				
6102.90.10	Women's	15	E	10 %	
6102.90.20	Girls'	15	E	10 %	
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.				
6103.10.00	Suits (two-piece or three-piece)	15	E	10 %	
6103.22.00	Of cotton	15	E	10 %	
6103.23.00	Of synthetic fibres	15	E	10 %	
6103.29.00	Of other textile materials	15	E	10 %	
6103.31.00	Of wool or fine animal hair	15	E	10 %	
6103.32.00	Of cotton	15	E	10 %	
6103.33.00	Of synthetic fibres	15	E	10 %	
6103.39.00	Of other textile materials	15	E	10 %	
6103.41.00	Of wool or fine animal hair	15	E	10 %	
6103.42.00	Of cotton	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6103.43.00	Of synthetic fibres	15	E	10 %	
6103.49.00	Of other textile materials	15	E	10 %	
61.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.				
6104.13	Of synthetic fibres:				
6104.13.10	Women's	15	E	15 %	
6104.13.20	Girls'	15	E	10 %	
6104.19	Of other textile materials:				
6104.19.10	Women's	15	E	15 %	
6104.19.20	Girls'	15	E	10 %	
6104.22.00	Of cotton	15	E	10 %	
6104.23.00	Of synthetic fibres	15	E	10 %	
6104.29.00	Of other textile materials	15	E	10 %	
6104.31.00	Of wool or fine animal hair	15	E	10 %	
6104.32.00	Of cotton	15	C	10 %	
6104.33.00	Of synthetic fibres	15	C	10 %	
6104.39.00	Of other textile materials	15	E	10 %	
6104.41	Of wool or fine animal hair:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6104.41.10	Women's	15	E	15 %	
6104.41.20	Girls'	15	E	10 %	
6104.42	Of cotton:				
6104.42.10	Women's	15	E	15 %	
6104.42.20	Girls'	15	E	10 %	
6104.43	Of synthetic fibres:				
6104.43.10	Women's	15	E	15 %	
6104.43.20	Girls'	15	E	10 %	
6104.44	Of artificial fibres:				
6104.44.10	Women's	15	E	15 %	
6104.44.20	Girls'	15	E	10 %	
6104.49	Of other textile materials:				
6104.49.10	Women's	15	E	15 %	
6104.49.20	Girls'	15	E	10 %	
6104.51.00	Of wool or fine animal hair	15	E	10 %	
6104.52.00	Of cotton	15	E	10 %	
6104.53.00	Of synthetic fibres	15	E	10 %	
6104.59.00	Of other textile materials	15	E	10 %	
6104.61.00	Of wool or fine animal hair	15	E	10 %	
6104.62.00	Of cotton	15	C	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6104.63.00	Of synthetic fibres	15	E	10 %	
6104.69.00	Of other textile materials	15	E	10 %	
61.05	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED.				
6105.10.00	Of cotton	15	C	15 %	
6105.20.00	Of man-made fibres	15	E	10 %	
6105.90.00	Of other textile materials	15	E	10 %	
61.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED.				
6106.10	Of cotton:				
6106.10.10	Women's	15	C	15 %	
6106.10.20	Girls'	15	C	10 %	
6106.20	Of man-made fibres:				
6106.20.10	Women's	15	C	15 %	
6106.20.20	Girls'	15	C	10 %	
6106.90	Of other textile materials:				
6106.90.10	Women's	15	E	15 %	
6106.90.20	Girls'	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6107.11	Of cotton:				
6107.11.10	Men's	15	E	15 %	
6107.11.20	Boys'	15	E	15 %	
6107.12	Of man-made fibres:				
6107.12.10	Men's	15	E	15 %	
6107.12.20	Boys'	15	E	15 %	
6107.19	Of other textile materials:				
6107.19.10	Men's	15	E	15 %	
6107.19.20	Boys'	15	E	15 %	
6107.21	Of cotton:				
6107.21.10	Men's	15	E	15 %	
6107.21.20	Boys'	15	E	15 %	
6107.22	Of man-made fibres:				
6107.22.10	Men's	15	E	15 %	
6107.22.20	Boys'	15	E	15 %	
6107.29	Of other textile materials:				
6107.29.10	Men's	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6107.29.20	Boys'	15	E	15 %	
6107.91	Of cotton:				
6107.91.10	Men's	15	E	15 %	
6107.91.20	Boys'	15	E	15 %	
6107.99	Of other textile materials:				
6107.99.10	Men's	15	E	15 %	
6107.99.20	Boys'	15	E	15 %	
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6108.11	Of man-made fibres:				
6108.11.10	Women's	15	E	15 %	
6108.11.20	Girls'	15	E	15 %	
6108.19	Of other textile materials:				
6108.19.10	Women's	15	E	15 %	
6108.19.20	Girls'	15	E	15 %	
6108.21	Of cotton:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6108.21.10	Women's	15	E	15 %	
6108.21.20	Girls'	15	E	15 %	
6108.22	Of man-made fibres:				
6108.22.10	Women's	15	E	15 %	
6108.22.20	Girls'	15	E	15 %	
6108.29	Of other textile materials:				
6108.29.10	Women's	15	E	15 %	
6108.29.20	Girls'	15	E	15 %	
6108.31	Of cotton:				
6108.31.10	Women's	15	E	15 %	
6108.31.20	Girls'	15	E	15 %	
6108.32	Of man-made fibres:				
6108.32.10	Women's	15	E	15 %	
6108.32.20	Girls'	15	E	15 %	
6108.39	Of other textile materials:				
6108.39.10	Women's	15	E	15 %	
6108.39.20	Girls'	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6108.91	Of cotton:				
6108.91.10	Women's	15	E	15 %	
6108.91.20	Girls'	15	E	15 %	
6108.92	Of man-made fibres:				
6108.92.10	Women's	15	E	15 %	
6108.92.20	Girls'	15	E	15 %	
6108.99	Of other textile materials:				
6108.99.10	Women's	15	E	15 %	
6108.99.20	Girls'	15	E	15 %	
61.09	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED.				
6109.10	Of cotton:				
6109.10.10	White and not printed	15	E	10 %	
6109.10.90	Other	15	E	10 %	
6109.90	Of other textile materials:				
6109.90.10	White and not printed	15	C	10 %	
6109.90.90	Other	15	C	10 %	
61.10	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.				
6110.11	Of wool				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6110.11.10	Men's and women's	15	E	10 %	
6110.11.90	Other	15	E	10 %	
6110.12	Of Kashmir (cashmere) goats:				
6110.12.10	Men's and women's	15	E	10 %	
6110.12.90	Other	15	E	10 %	
6110.19	Other:				
6110.19.10	Men's and women's	15	E	10 %	
6110.19.90	Other	15	E	10 %	
6110.20	Of cotton:				
6110.20.10	With collar, other than white	15	E	15 %	
6110.20.90	Other	15	E	15 %	
6110.30	Of man-made fibres:				
6110.30.10	With collar, other than white	15	C	10 %	
6110.30.90	Other	15	C	10 %	
6110.90	Of other textile materials:				
6110.90.10	With collar, other than white	15	E	10 %	
6110.90.90	Other	15	E	10 %	
61.11	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.				
6111.20	Of cotton:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6111.20.10	Cotton shirts of up to size 4T	15	E	15 %	
6111.20.90	Other	15	E	10 %	
6111.30	Of synthetic fibres:				
6111.30.10	Shirts up to size 4T	15	E	15 %	
6111.30.90	Other	15	E	10 %	
6111.90	Of other textile materials:				
6111.90.10	Shirts up to size 4T	15	E	15 %	
6111.90.90	Other	15	E	10 %	
61.12	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.				
6112.11.00	Of cotton	15	E	10 %	
6112.12.00	Of synthetic fibres	15	E	10 %	
6112.19.00	Of other textile materials	15	E	10 %	
6112.20.00	Ski suits	15	E	10 %	
6112.31.00	Of synthetic fibres	15	E	10 %	
6112.39.00	Of other textile materials	15	E	10 %	
6112.41.00	Of synthetic fibres	15	E	10 %	
6112.49.00	Of other textile materials	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 59.03, 59.06 OR 59.07.	15	E	10 %	
61.14	OTHER GARMENTS, KNITTED OR CROCHETED.				
6114.20.00	Of cotton	15	E	10 %	
6114.30.00	Of man-made fibres	15	E	10 %	
6114.90.00	Of other textile materials	15	E	10 %	
61.15	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.				
6115.10.00	Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins)	15	E	15 %	
6115.10.00A	Only stockings for varicose veins	0	A	15 %	
6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex				
6115.21.10	Leotards and other hosiery for dancing	15	E	10 %	
6115.21.90	Other	15	E	15 %	
6115.22	Of synthetic fibres, measuring per single yarn 67 decitex or more				
6115.22.10	Leotards and other hosiery for dancing	15	E	10 %	
6115.22.90	Other	15	E	15 %	
6115.29	Of other textile materials:				
6115.29.10	Leotards and other hosiery for dancing	15	E	10 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6115.29.90	Other	15	E	15 %	
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	E	15 %	
6115.94.00	Of wool or fine animal hair	15	E	15 %	
6115.95.00	Of cotton	15	E	15 %	
6115.96.00	Of synthetic fibres:	15	E	15 %	
6115.99	Of other textile materials:				
6115.99.10	Rubberised knee-length surgical stockings, for varicose veins, other than half socks and pantyhose	15	E	15 %	
6115.99.90	Other	15	E	15 %	
61.16	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.				
6116.10	Impregnated, coated or covered with plastic or rubber				
6116.10.10	Workers' protective clothing	15	E	10 %	
6116.10.90	Other	15	E	10 %	
6116.91	Of wool or fine animal hair:				
6116.91.10	Workers' protective clothing	15	E	10 %	
6116.91.90	Other	15	E	10 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6116.92	Of cotton:				
6116.92.10	Workers' protective clothing	15	E	10 %	
6116.92.90	Other	15	E	10 %	
6116.93	Of synthetic fibres:				
6116.93.10	Workers' protective clothing	15	E	10 %	
6116.93.90	Other	15	E	10 %	
6116.99	Of other textile materials:				
6116.99.10	Workers' protective clothing	15	E	10 %	
6116.99.90	Other	15	E	10 %	
61.17	OTHER MADE-UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.				
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like	15	E	15 %	
6117.80	Other clothing accessories:				
6117.80.10	Wasitbands, belts and bandoliers	15	E	10 %	
6117.80.91	Impregnated, coated or covered with rubber or combined with rubber threads	15	E	15 %	
6117.80.92	Ties, bow ties and cravats	15	E	10 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6117.80.99	Other	15	E	15 %	
6117.80.99A	Only kneepads and shin guards, other than for sports	0	A	15 %	
6117.90	Parts:				
6117.90.10	Of textile materials impregnated, coated or covered with rubber or combined with rubber threads	15	E	15 %	
6117.90.90	Other	15	E	15 %	
62.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03.				
6201.11.00	Of wool or fine animal hair	15	E	10 %	
6201.12.00	Of cotton	15	E	10 %	
6201.13.00	Of man-made fibres	15	E	10 %	
6201.19.00	Of other textile materials	15	E	10 %	
6201.91.00	Of wool or fine animal hair	15	E	10 %	
6201.92.00	Of cotton	15	E	10 %	
6201.93.00	Of man-made fibres	15	E	10 %	
6201.99.00	Of other textile materials	15	E	10 %	
62.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04.				
6202.11.00	Of wool or fine animal hair	15	E	10 %	
6202.12.00	Of cotton	15	E	10 %	
6202.13.00	Of man-made fibres	15	E	10 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6202.19.00	Of other textile materials	15	E	10 %	
6202.91.00	Of wool or fine animal hair	15	E	10 %	
6202.92.00	Of cotton	15	E	10 %	
6202.93.00	Of man-made fibres	15	E	10 %	
6202.99.00	Of other textile materials	15	E	10 %	
62.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).				
6203.11	Of wool or fine animal hair:				
6203.11.10	Boys', with trousers from size 4 to 16	15	E	10 %	
6203.11.90	Other	15	E	10 %	
6203.12	Of synthetic fibres:				
6203.12.10	Boys', with trousers from size 4 to 16	15	E	10 %	
6203.12.90	Other	15	E	10 %	
6203.19	Of other textile materials:				
6203.19.10	Boys', with trousers from size 4 to 16	15	E	10 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.19.90	Other	15	E	10 %	
6203.22	Of cotton:				
6203.22.10	Boys', with trousers from size 4 to 16	15	E	15 %	
6203.22.90	Other	15	E	10 %	
6203.23	Of synthetic fibres:				
6203.23.10	Boys', with trousers from size 4 to 16	15	E	15 %	
6203.23.90	Other	15	E	10 %	
6203.29	Of other textile materials:				
6203.29.10	Boys', with trousers from size 4 to 16	15	E	15 %	
6203.29.90	Other	15	E	10 %	
6203.31	Of wool or fine animal hair:				
6203.31.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.31.90	Other	15	E	10 %	
6203.32	Of cotton:				
6203.32.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.32.90	Other	15	E	10 %	
6203.33	Of synthetic fibres:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.33.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.33.90	Other	15	E	10 %	
6203.39	Of other textile materials:				
6203.39.10	Shirt jackets, other jackets and blazers	15	E	15 %	
6203.39.90	Other	15	E	10 %	
6203.41	Of wool or fine animal hair:				
6203.41.11	Men's, without bib or brace	15	C	10 %	
6203.41.12	Boys', without bib or brace	15	C	15 %	
6203.41.13	With bib and brace	15	C	10 %	
6203.41.21	Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	C	10 %	
6203.41.22	Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	C	15 %	
6203.41.23	Boys', without bib or brace	15	C	15 %	
6203.41.24	With bib and brace	15	C	10 %	
6203.42	Of cotton:				
6203.42.11	School uniforms for physical education	15	C	15 %	
6203.42.12	Other, for school uniforms	15	C	15 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.42.13	Other, boys', without bib or brace	15	C	15 %	
6203.42.14	With bib and brace	15	C	10 %	
6203.42.19	Other	15	C	10 %	
6203.42.21	School uniforms up to size 18	15	C	15 %	
6203.42.22	Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	C	10 %	
6203.42.23	Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	C	15 %	
6203.42.24	Boys', without bib or brace	15	C	15 %	
6203.42.25	With bib and brace	15	C	10 %	
6203.43	Of synthetic fibres:				
6203.43.11	School uniforms for physical education	15	E	15 %	
6203.43.12	Other, for school uniforms	15	E	15 %	
6203.43.13	Other, boys', without bib or brace	15	E	15 %	
6203.43.14	With bib and brace	15	E	10 %	
6203.43.19	Other	15	E	10 %	
6203.43.21	School uniforms up to size 18	15	E	15 %	
6203.43.22	Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	E	10 %	
6203.43.23	Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	E	15 %	
6203.43.24	Boys', without bib or brace	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6203.43.25	With bib and brace	15	E	10 %	
6203.49	Of other textile materials:				
6203.49.11	School uniforms for physical education	15	E	15 %	
6203.49.12	Other, for school uniforms	15	E	15 %	
6203.49.13	Other, boys', without bib or brace	15	E	15 %	
6203.49.14	With bib and brace	15	E	10 %	
6203.49.19	Other	15	E	10 %	
6203.49.21	School uniforms up to size 18	15	E	15 %	
6203.49.22	Men's' without bib and brace, of a CIF value exceeding B/100.00 per dozen	15	E	15 %	
6203.49.23	Men's' without bib and brace, of a CIF value not exceeding B/100.00 per dozen	15	E	15 %	
6203.49.24	Boys', without bib or brace	15	E	15 %	
6203.49.25	With bib and brace	15	E	10 %	
6204.11	Of wool or fine animal hair:				
6204.11.10	Women's	15	E	15 %	
6204.11.21	Up to size 6x	15	E	15 %	
6204.11.29	Other	15	E	15 %	
6204.12	Of cotton:				
6204.12.10	Women's	15	E	15 %	
6204.12.21	Up to size 6x	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.12.29	Other	15	E	15 %	
6204.13	Of synthetic fibres:				
6204.13.10	Women's	15	E	15 %	
6204.13.21	Up to size 6x	15	E	15 %	
6204.13.29	Other	15	E	15 %	
6204.19	Of other textile materials:				
6204.19.10	Women's	15	E	15 %	
6204.19.21	Up to size 6x	15	E	15 %	
6204.19.29	Other	15	E	15 %	
6204.21	Of wool or fine animal hair:				
6204.21.11	With breeches or shorts	15	E	10 %	
6204.21.19	Other	15	E	15 %	
6204.21.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	
6204.21.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	
6204.21.23	Other, with skirt or divided skirt	15	E	15 %	
6204.21.24	With breeches or shorts	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.21.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.21.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	
6204.22	Of cotton:				
6204.22.11	With breeches or shorts	15	E	10 %	
6204.22.19	Other	15	E	15 %	
6204.22.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	
6204.22.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	
6204.22.23	Other, with skirt or divided skirt	15	E	15 %	
6204.22.24	With breeches or shorts	15	E	10 %	
6204.22.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.22.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	
6204.23	Of synthetic fibres:				
6204.23.11	With breeches or shorts	15	E	10 %	
6204.23.19	Other	15	E	15 %	
6204.23.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	
6204.23.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	
6204.23.23	Other, with skirt or divided skirt	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.23.24	With breeches or shorts	15	E	10 %	
6204.23.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.23.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	
6204.29	Of other textile materials:				
6204.29.11	With breeches or shorts	15	E	10 %	
6204.29.19	Other	15	E	15 %	
6204.29.21	With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15	E	15 %	
6204.29.22	With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15	E	15 %	
6204.29.23	Other, with skirt or divided skirt	15	E	15 %	
6204.29.24	With breeches or shorts	15	E	10 %	
6204.29.25	With trousers, of a CIF value exceeding B/108.00 per dozen	15	E	15 %	
6204.29.26	With trousers, of a CIF value not exceeding B/108.00 per dozen	15	E	15 %	
6204.31.00	Of wool or fine animal hair	15	E	5 %	
6204.32.00	Of cotton	15	C	5 %	
6204.33.00	Of synthetic fibres	15	E	5 %	
6204.39.00	Of other textile materials	15	E	5 %	
6204.41	Of wool or fine animal hair:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.41.10	Women's	15	E	15 %	
6204.41.21	Up to size 6x	15	E	15 %	
6204.41.29	Other	15	E	15 %	
6204.42	Of cotton:				
6204.42.10	Women's	15	E	15 %	
6204.42.21	Up to size 6x	15	E	15 %	
6204.42.29	Other	15	E	15 %	
6204.43	Of synthetic fibres:				
6204.43.10	Women's	15	E	15 %	
6204.43.21	Up to size 6x	15	E	15 %	
6204.43.29	Other	15	E	15 %	
6204.44	Of artificial fibres:				
6204.44.10	Women's	15	E	15 %	
6204.44.21	Up to size 6x	15	E	15 %	
6204.44.29	Other	15	E	15 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.49	Of other textile materials:				
6204.49.10	Women's	15	E	15 %	
6204.49.21	Up to size 6x	15	E	15 %	
6204.49.29	Other	15	E	15 %	
6204.51	Of wool or fine animal hair:				
6204.51.10	Women's	15	E	15 %	
6204.51.20	Girls', up to size 6x	15	E	15 %	
6204.51.90	Other	15	E	15 %	
6204.52	Of cotton:				
6204.52.10	School uniforms up to size 18	15	C	15 %	
6204.52.20	Other, women's	15	C	15 %	
6204.52.30	Other, girls', up to size 6x	15	C	15 %	
6204.52.90	Other	15	C	15 %	
6204.53	Of synthetic fibres:				
6204.53.10	School uniforms up to size 18	15	E	15 %	
6204.53.20	Other, women's	15	E	15 %	
6204.53.30	Other, girls', up to size 6x	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.53.90	Other	15	E	15 %	
6204.59	Of other textile materials:				
6204.59.10	School uniforms up to size 18	15	E	15 %	
6204.59.20	Other, women's	15	E	15 %	
6204.59.30	Other, girls', up to size 6x	15	E	15 %	
6204.59.90	Other	15	E	15 %	
6204.61	Of wool or fine animal hair:				
6204.61.10	Shorts and breeches, without bib and brace	15	E	10 %	
6204.61.20	Trousers, without bib and brace	15	E	15 %	
6204.61.30	With bib and brace	15	E	10 %	
6204.62	Of cotton:				
6204.62.11	School uniforms for physical education	15	C	15 %	
6204.62.12	Other, with bib and brace	15	C	10 %	
6204.62.19	Other	15	C	10 %	
6204.62.21	Girls', up to size 16, without bib and brace, of denim	15	C	15 %	
6204.62.22	With bib and brace	15	C	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6204.62.29	Other	15	C	15 %	
6204.63	Of synthetic fibres:				
6204.63.11	School uniforms for physical education	15	C	15 %	
6204.63.12	Other, with bib and brace	15	C	10 %	
6204.63.19	Other	15	C	10 %	
6204.63.21	Girls', up to size 16, without bib and brace, of denim	15	C	15 %	
6204.63.22	Other, with bib and brace	15	C	10 %	
6204.63.29	Other	15	C	15 %	
6204.69	Of other textile materials:				
6204.69.11	School uniforms for physical education	15	C	15 %	
6204.69.12	Other, with bib and brace	15	C	10 %	
6204.69.19	Other	15	C	10 %	
6204.69.21	Girls', up to size 16, without bib and brace, of denim	15	C	15 %	
6204.69.22	Other, with bib and brace	15	C	10 %	
6204.69.29	Other	15	C	15 %	
62.05	MEN'S OR BOYS' SHIRTS.				
6205.20	Of cotton:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6205.20.11	Of a CIF value of less than B/66.00 per dozen	15	C	15 %	
6205.20.19	Other	15	C	15 %	
6205.20.21	For school uniforms	15	C	15 %	
6205.20.29	Other	15	C	15 %	
6205.30	Of man-made fibres:				
6205.30.11	Of a CIF value of less than B/66.00 per dozen	15	E	15 %	
6205.30.19	Other	15	E	15 %	
6205.30.21	For school uniforms	15	E	15 %	
6205.30.29	Other	15	E	15 %	
6205.90	Of other textile materials:				
6205.90.11	Of a CIF value of less than B/66.00 per dozen	15	E	15 %	
6205.90.12	Of silk or silk waste, of a CIF value of B/66.00 per dozen or more	15	E	15 %	
6205.90.19	Other	15	E	15 %	
6205.90.21	For school uniforms	15	E	15 %	
6205.90.29	Other	15	E	15 %	
62.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES.				
6206.10	Of silk or silk waste				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6206.10.10	Women's	15	E	15 %	
6206.10.20	Girls'	15	E	10 %	
6206.20	Of wool or fine animal hair:				
6206.20.10	Women's	15	E	15 %	
6206.20.20	Girls'	15	E	10 %	
6206.30	Of cotton:				
6206.30.10	Women's	15	C	15 %	
6206.30.20	For school uniforms up to size 16	15	C	15 %	
6206.30.90	Other, girls'	15	C	10 %	
6206.40	Of man-made fibres:				
6206.40.10	Women's	15	C	15 %	
6206.40.20	For school uniforms up to size 16	15	C	15 %	
6206.40.90	Other, girls'	15	C	10 %	
6206.90	Of other textile materials:				
6206.90.10	Women's	15	E	15 %	
6206.90.20	For school uniforms up to size 16	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6206.90.90	Other, girls'	15	E	10 %	
62.07	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.				
6207.11	Of cotton:				
6207.11.10	Men's	15	E	15 %	
6207.11.20	Boys'	15	E	15 %	
6207.19	Of other textile materials:				
6207.19.10	Men's	15	E	15 %	
6207.19.20	Boys'	15	E	15 %	
6207.21	Of cotton:				
6207.21.10	Men's	15	E	15 %	
6207.21.20	Boys'	15	E	15 %	
6207.22	Of man-made fibres:				
6207.22.10	Men's	15	E	15 %	
6207.22.20	Boys'	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6207.29	Of other textile materials:				
6207.29.10	Men's	15	E	15 %	
6207.29.20	Boys'	15	E	15 %	
6207.91	Of cotton:				
6207.91.10	Dressing gowns, bathrobes and similar articles	15	E	15 %	
6207.91.21	White, not printed	15	E	10 %	
6207.91.29	Other	15	E	15 %	
6207.91.90	Other	15	E	15 %	
6207.99	Of other textile materials:				
6207.99.10	Dressing gowns, bathrobes and similar articles	15	E	15 %	
6207.99.21	White, not printed	15	E	10 %	
6207.99.29	Other	15	E	10 %	
6207.99.90	Other	15	E	15 %	
62.08	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES.				
6208.11	Of man-made fibres:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6208.11.10	Women's	15	E	15 %	
6208.11.20	Girls'	15	E	15 %	
6208.19	Of other textile materials:				
6208.19.10	Women's	15	E	15 %	
6208.19.20	Girls'	15	E	15 %	
6208.21.10	Women's	15	E	15 %	
6208.21.20	Girls'	15	E	15 %	
6208.22	Of man-made fibres:				
6208.22.10	Women's	15	E	15 %	
6208.22.20	Girls'	15	E	15 %	
6208.29	Of other textile materials:				
6208.29.10	Women's	15	E	15 %	
6208.29.20	Girls'	15	E	15 %	
6208.91	Of cotton:				
6208.91.11	Women's	15	E	15 %	
6208.91.12	Girls'	15	E	15 %	
6208.91.21	White, not printed	15	E	10 %	
6208.91.29	Other	15	E	15 %	
6208.91.91	Women's	15	E	15 %	
6208.91.92	Girls'	15	E	15 %	
6208.92	Of man-made fibres:				
6208.92.11	Women's	15	E	15 %	
6208.92.12	Girls'	15	E	15 %	
6208.92.21	White, not printed	15	E	10 %	
6208.92.29	Other	15	E	10 %	
6208.92.91	Women's	15	E	15 %	
6208.92.92	Girls'	15	E	15 %	
6208.99	Of other textile materials:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6208.99.11	Women's	15	E	15 %	
6208.99.12	Girls'	15	E	15 %	
6208.99.21	White, not printed	15	E	10 %	
6208.99.29	Other	15	E	15 %	
6208.99.91	Women's	15	E	15 %	
6208.99.92	Girls'	15	E	15 %	
62.09	BABIES' GARMENTS AND CLOTHING ACCESSORIES.				
6209.20.00	Of cotton	15	E	5 %	
6209.30.00	Of synthetic fibres	15	E	10 %	
6209.90.00	Of other textile materials	15	E	10 %	
62.10	GARMENTS, MADE UP OF FABRICS OF 56.02, 56.03, 59.03, 59.06 OR 59.07.				
6210.10.00	Of fabrics of heading 56.02 or 56.03	15	E	10 %	
6210.10.00A	Only disposable sterilised overalls	0	A	10 %	
6210.20.00	Other garments, of the type described in subheadings 6201.11 to 6201.19	15	E	10 %	
6210.30.00	Other garments, of the type described in subheadings 6202.11 to 6202.19	15	E	10 %	
6210.40.00	Other men's or boys' garments	15	E	10 %	
6210.50.00	Other women's or girls' garments	15	E	10 %	
62.11	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.				
6211.11.00	Men's or boys'	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6211.12.00	Women's or girls'	15	E	10 %	
6211.20.00	Ski suits	15	E	10 %	
6211.32	Of cotton:				
6211.32.10	Aprons and smock-overalls for medical and surgical uses	15	C	5 %	
6211.32.90	Other	15	C	10 %	
6211.33	Of man-made fibres:				
6211.33.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.33.90	Other	15	E	10 %	
6211.39	Of other textile materials:				
6211.39.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.39.90	Other	15	E	10 %	
6211.41.00	Of wool or fine animal hair	15	E	10 %	
6211.42	Of cotton:				
6211.42.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.42.90	Other	15	E	10 %	
6211.43	Of man-made fibres:				
6211.43.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.43.90	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6211.49	Of other textile materials:				
6211.49.10	Aprons and coats for medical and surgical uses	15	E	5 %	
6211.49.90	Other	15	E	10 %	
62.12	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED.				
6212.10.00	Brassieres	15	C	15 %	
6212.20.00	Girdles and panty girdles	15	E	15 %	
6212.30.00	Corselettes	15	E	15 %	
6212.90	Other:				
6212.90.10	Braces, suspenders and garters	15	E	15 %	
6212.90.20	Waistbands	15	E	FREE	
6212.90.90	Other	15	E	15 %	
62.13	HANDKERCHIEFS.				
6213.20.00	Of cotton	15	E	10 %	
6213.90.00	Of other textile materials	15	E	10 %	
62.14	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.				
6214.10.00	Of silk or silk waste	15	E	10 %	
6214.20.00	Of wool or fine animal hair	15	E	10 %	
6214.30.00	Of synthetic fibres	15	E	10 %	
6214.40.00	Of artificial fibres	15	E	10 %	
6214.90.00	Of other textile materials	15	E	10 %	
62.15	TIES, BOW TIES AND CRAVATS.				
6215.10.00	Of silk or silk waste	15	C	10 %	
6215.20.00	Of man-made fibres	15	E	10 %	
6215.90.00	Of other textile materials	15	E	10 %	
62.16	GLOVES, MITTENS AND MITTS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6216.00.10	For all trades	25	E	2,50 %	
6216.00.90	Other	25	E	10 %	
62.17	OTHER MADE-UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12.				
6217.10	Accessories:				
6217.10.10	Belts and bandoliers	15	C	FREE	
6217.10.20	Dress shields and shoulder pads	15	C	FREE	
6217.10.31	Stockings, tights and similar articles	15	C	15 %	
6217.10.39	Other	15	C	15 %	
6217.10.40	Collars, fronts and cuffs	15	C	FREE	
6217.10.90	Other	15	C	15 %	
6217.90.00	Parts	15	E	15 %	
63.01	BLANKETS AND TRAVELLING RUGS.				
6301.10.00	Electric blankets	15	E	10 %	
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	E	10 %	
6301.30.00	Blankets (other than electric blankets) of cotton	15	E	10 %	
6301.40.00	Blankets (other than electric blankets) of synthetic fibres	15	E	10 %	
6301.90.00	Other blankets and travelling rugs	15	E	10 %	
63.02	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.				
6302.10	Bed linen, knitted or crocheted:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.10.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.10.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.10.30	Bedspreads	15	E	10 %	
6302.10.40	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.10.50	Sets of double bed sheets	15	E	15 %	
6302.10.60	Other sets of sheets	15	E	15 %	
6302.10.90	Other	15	E	15 %	
6302.21	Of cotton:				
6302.21.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.21.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.21.30	Bedspreads	15	E	10 %	
6302.21.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.21.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.21.60	Other sets of sheets	15	E	15 %	
6302.21.90	Other	15	E	15 %	
6302.22	Of man-made fibres:				
6302.22.10	Sheets and covers, other than bedcovers	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.22.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.22.30	Bedspreads	15	E	10 %	
6302.22.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.22.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.22.60	Other sets of sheets	15	E	15 %	
6302.22.90	Other	15	E	15 %	
6302.29	Of other textile materials:				
6302.29.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.29.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.29.30	Bedspreads	15	E	10 %	
6302.29.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.29.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.29.60	Other sets of sheets	15	E	15 %	
6302.29.90	Other	15	E	15 %	
6302.31	Of cotton:				
6302.31.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.31.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.31.30	Bedspreads	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.31.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.31.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.31.60	Other sets of sheets	15	E	15 %	
6302.31.90	Other	15	E	15 %	
6302.32	Of man-made fibres:				
6302.32.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.32.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.32.30	Bedspreads	15	E	10 %	
6302.32.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.32.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.32.60	Other sets of sheets	15	E	15 %	
6302.32.90	Other	15	E	15 %	
6302.39	Of other textile materials:				
6302.39.10	Sheets and covers, other than bedcovers	15	E	15 %	
6302.39.20	Pillow cases and pillow covers and similar articles	15	E	15 %	
6302.39.30	Bedspreads	15	E	10 %	
6302.39.40	Sets of double bed sheets (4 piece)	15	E	15 %	
6302.39.50	Sets of ¾ size sheets (3 piece)	15	E	15 %	
6302.39.60	Other sets of sheets	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6302.39.90	Other	15	E	15 %	
6302.40.00	Table linen, knitted or crocheted	15	E	15 %	
6302.51.00	Of cotton	15	E	10 %	
6302.53.00	Of man-made fibres	15	E	10 %	
6302.59.00	Of other textile materials	15	E	10 %	
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:				
6302.60.10	Toilet linen	15	E	10 %	
6302.60.20	Kitchen linen	15	E	10 %	
6302.91	Of cotton:				
6302.91.10	Toilet linen	15	E	10 %	
6302.91.20	Kitchen linen	15	E	10 %	
6302.93	Of man-made fibres:				
6302.93.10	Toilet linen	15	E	10 %	
6302.93.20	Kitchen linen	15	E	10 %	
6302.99	Of other textile materials:				
6302.99.10	Toilet linen	15	E	10 %	
6302.99.20	Kitchen linen	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
63.03	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAINS OR BED VALANCES.				
6303.12.00	Of synthetic fibres	15	E	15 %	
6303.19.00	Of other textile materials	15	E	15 %	
6303.91.00	Of cotton	15	E	15 %	
6303.92.00	Of synthetic fibres	15	E	15 %	
6303.99.00	Of other textile materials	15	E	15 %	
63.04	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04.				
6304.11.00	Knitted or crocheted	15	E	15 %	
6304.19.00	Other	15	E	10 %	
6304.91	Knitted or crocheted:				
6304.91.10	Mosquito nets	15	E	10 %	
6304.91.20	Table cloths	15	E	10 %	
6304.91.90	Other	15	E	15 %	
6304.92	Not knitted or crocheted, of cotton:				
6304.92.10	Mosquito nets	15	E	10 %	
6304.92.20	Table cloths	15	E	10 %	
6304.92.90	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6304.93	Not knitted or crocheted, of synthetic fibres				
6304.93.10	Mosquito nets	15	E	10 %	
6304.93.20	Table cloths	15	E	10 %	
6304.93.90	Other	15	E	15 %	
6304.99	Not knitted or crocheted, of other textile materials				
6304.99.10	Mosquito nets	15	E	10 %	
6304.99.20	Table cloths	15	E	10 %	
6304.99.90	Other	15	E	15 %	
63.05	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS.				
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	15	E	15 %	
6305.20.00	Of cotton	15	E	15 %	
6305.32.00	Flexible intermediate bulk containers	15	E	15 %	
6305.33.00	Other, of polyethylene or polypropylene strip or the like	15	E	15 %	
6305.39.00	Other	15	E	15 %	
6305.90.00	Of other textile materials	15	E	15 %	
63.06	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.				
6306.12.00	Of synthetic fibres	15	E	15 %	
6306.19.00	Of other textile materials	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6306.22.00	Of synthetic fibres	15	E	15 %	
6306.29.00	Of other textile materials	15	E	15 %	
6306.30.00	Sails	15	E	15 %	
6306.40.00	Pneumatic mattresses	15	E	15 %	
6306.91.00	Of cotton	15	E	15 %	
6306.99.00	Of other textile materials	15	E	15 %	
63.07	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.				
6307.10	Floorcloths, dishcloths, dusters and similar cleaning cloths:				
6307.10.10	Of nonwovens	15	E	FREE	
6307.10.90	Other	15	E	FREE	
6307.20.00	Life-jackets and life-belts	0	A	15 %	
6307.90	Other:				
6307.90.10	Flags and similar articles	15	E	15 %	
6307.90.21	Motor vehicle covers	15	E	10 %	
6307.90.22	Canvas garment-bags	15	E	15 %	
6307.90.23	Vehicle seat covers	15	E	15 %	
6307.90.24	Covers for rackets, golf clubs, umbrellas and sun umbrellas	15	E	15 %	
6307.90.29	Other	15	E	15 %	
6307.90.30	Boot, shoe, corset laces and the like, with fitted ends	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6307.90.40	Cushions and pincushions	15	E	10 %	
6307.90.50	Textile coffee filters	15	E	15 %	
6307.90.91	Other, of nonwovens	15	E	15 %	
6307.90.99	Other	15	E	15 %	
6307.90.99A	Only safety belts	0	A	15 %	
6307.90.99B	Only disposable masks	0	A	15 %	
6307.90.99C	Only safety reflective strips	0	A	15 %	
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE.	15	C	15 %	
6309.00.00	WORN CLOTHING AND OTHER WORN ARTICLES.	15	C	10 %	
6309.00.00A	Only footwear	15	E	10 %	
63.10	USED OR NEW RAGS; SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS.				
6310.10.00	Sorted	10	C	5 %	
6310.90.00	Other	10	E	5 %	
64.01	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.				
6401.10	Footwear incorporating a protective metal toecap:				
6401.10.10	Covering the ankle	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6401.10.90	Other	15	E	15 %	
6401.92.00	Covering the ankle but not covering the knee	15	H	15 %	
6401.99	Other:				
6401.99.10	Over-shoes	15	E	15 %	
6401.99.20	Sports footwear	15	E	5 %	
6401.99.90	Other	15	E	15 %	
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.				
6402.12.00	Ski-boots, cross-country ski footwear and snowboard boots	15	A	5 %	
6402.19.00	Other	15	E	5 %	
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs:				
6402.20.10	Sandals with outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6402.20.20	Other, with outer soles of cellular material	15	E	5 %	
6402.20.90	Other	15	E	15 %	
6402.91	Covering the ankle:				
6402.91.10	Sports footwear and dancing shoes	15	E	5 %	
6402.91.20	Indoor footwear	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6402.91.91	Infants' footwear	15	E	15 %	
6402.91.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6402.91.93	Boys' or girls' footwear, of a CIF value exceeding B/ 20.00 per pair	15	E	15 %	
6402.91.94	Women's footwear, of a CIF value not exceeding B/ 30.00 per pair	15	E	15 %	
6402.91.95	Women's' footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6402.91.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6402.91.97	Men's' footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6402.99	Other:				
6402.99.10	Sports footwear and dancing shoes	15	E	5 %	
6402.99.21	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6402.99.22	Other, with outer soles of cellular material	15	E	5 %	
6402.99.29	Other	15	E	15 %	
6402.99.31	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6402.99.32	Other, with outer soles of cellular material	15	E	5 %	
6402.99.33	Other, of a CIF value not exceeding B/10.00 per pair	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6402.99.34	Other, of a CIF value exceeding B/10.00 per pair	15	E	10 %	
6402.99.91	Infants' footwear	15	E	15 %	
6402.99.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6402.99.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	E	15 %	
6402.99.94	Women's footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6402.99.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6402.99.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6402.99.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
64.03	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.				
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	15	A	5 %	
6403.19.00	Other	15	E	5 %	
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	H	15 %	
6403.40	Other footwear, incorporating a protective metal toecap				
6403.40.10	Of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6403.40.20	Of a CIF value exceeding B/30.00 per pair	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6403.51	Covering the ankle:				
6403.51.10	Dancing shoes	15	H	5 %	
6403.51.20	Indoor footwear	15	H	15 %	
6403.51.91	Infants' footwear	15	H	15 %	
6403.51.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	H	15 %	
6403.51.93	Boys' or girls' footwear, of a CIF value exceeding B/ 20.00 per pair	15	H	15 %	
6403.51.94	Women's footwear, of a CIF value not exceeding B/ 30.00 per pair	15	H	15 %	
6403.51.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.51.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.51.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.59	Other:				
6403.59.10	Dancing shoes	15	H	5 %	
6403.59.20	Indoor footwear	15	H	15 %	
6403.59.91	Infants' footwear	15	H	15 %	
6403.59.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	H	15 %	
6403.59.93	Boys' or girls' footwear, of a CIF value exceeding B/ 20.00 per pair	15	H	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6403.59.94	Women's footwear, of a CIF value not exceeding B/ 30.00 per pair	15	H	15 %	
6403.59.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.59.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.59.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.91	Covering the ankle:				
6403.91.10	Sports footwear and dancing shoes	15	E	5 %	
6403.91.20	Indoor footwear	15	E	15 %	
6403.91.91	Infants' footwear	15	E	15 %	
6403.91.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6403.91.93	Boys' or girls' footwear, of a CIF value exceeding B/ 20.00 per pair	15	E	15 %	
6403.91.94	Women's footwear, of a CIF value not exceeding B/ 30.00 per pair	15	E	15 %	
6403.91.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6403.91.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6403.91.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6403.91.98	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15 %	
6403.99	Other:				
6403.99.10	Sports footwear and dancing shoes	15	H	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6403.99.20	Indoor footwear	15	H	15 %	
6403.99.91	Infants' footwear	15	H	15 %	
6403.99.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	H	15 %	
6403.99.93	Boys' or girls' footwear, of a CIF value exceeding B/ 20.00 per pair	15	H	15 %	
6403.99.94	Women's footwear, of a CIF value not exceeding B/ 30.00 per pair	15	H	15 %	
6403.99.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.99.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	H	15 %	
6403.99.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	H	5 %	
6403.99.98	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15 %	
64.04	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.				
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like				
6404.11.10	Sports footwear	15	E	5 %	
6404.11.20	Sports footwear	15	E	5 %	
6404.19	Other:				
6404.19.10	Dancing shoes	15	E	5 %	
6404.19.21	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6404.19.22	Other, with outer soles of cellular material	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6404.19.29	Other	15	E	15 %	
6404.19.31	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	15	E	15 %	
6404.19.32	Other, with outer soles of cellular material	15	E	5 %	
6404.19.33	Other, of a CIF value not exceeding B/10.00 per pair	15	E	15 %	
6404.19.34	Women's footwear, of a CIF value exceeding B/10.00 per pair	15	E	10 %	
6404.19.91	Infants' footwear	20	E	15 %	
6404.19.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	20	E	15 %	
6404.19.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	20	E	15 %	
6404.19.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	20	E	15 %	
6404.19.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	20	E	5 %	
6404.19.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	20	E	15 %	
6404.19.97	Women's footwear, of a CIF value exceeding B/30.00 per pair	20	E	5 %	
6404.20	Footwear with outer soles of leather or composition leather				
6404.20.10	Sports footwear and dancing shoes	15	H	5 %	
6404.20.20	Indoor footwear	15	H	15 %	
6404.20.91	Infants' footwear	15	E	15 %	
6404.20.91A	Only footwear with outer soles of leather or composition leather	15	H	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6404.20.92	Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15	E	15 %	
6404.20.92A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.93	Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15	E	15 %	
6404.20.93A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.94	Women's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6404.20.94A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.95	Women's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6404.20.95A	Only footwear with outer soles of leather or composition leather	15	H	5 %	
6404.20.96	Men's footwear, of a CIF value not exceeding B/30.00 per pair	15	E	15 %	
6404.20.96A	Only footwear with outer soles of leather or composition leather	15	H	15 %	
6404.20.97	Men's footwear, of a CIF value exceeding B/30.00 per pair	15	E	5 %	
6404.20.97A	Only footwear with outer soles of leather or composition leather	15	H	5 %	
64.05	OTHER FOOTWEAR.				
6405.10	With uppers of leather or composition leather:				
6405.10.10	With outer soles of wood or cork	15	H	15 %	
6405.10.20	With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15	H	15 %	
6405.20	With uppers of textile materials:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6405.20.10	With outer soles of wood or cork	15	E	15 %	
6405.20.20	With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15	E	15 %	
6405.90	Other:				
6405.90.10	With outer soles of wood or cork	15	H	15 %	
6405.90.20	With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15	H	15 %	
64.06	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF.				
6406.10.00	Uppers and parts thereof, other than stiffeners	10	E	FREE	
6406.20.00	Outer soles and heels, of rubber or plastics	10	E	FREE	
6406.91.00	Of wood	—	A	FREE	
6406.99.00	Of other materials	10	E	FREE	
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.	15	C	15 %	
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED.	15	C	15 %	
65.04	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.				
6504.00.10	Straw hats and imitation-straw hats	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6504.00.20	Peaked caps, with commercial advertising	15	E	15 %	
6504.00.90	Other	15	E	15 %	
65.05	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE-UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.				
6505.10.00	Hair nets	15	E	15 %	
6505.90	Other:				
6505.90.11	Of felt	15	E	15 %	
6505.90.12	Of other textile materials, men's	15	E	15 %	
6505.90.19	Other	15	E	15 %	
6505.90.21	Without advertising, for uniforms	15	E	15 %	
6505.90.22	With commercial advertising	15	E	15 %	
6505.90.23	With internationally copyrighted emblems or embroidery	15	E	10 %	
6505.90.29	Other	15	E	15 %	
6505.90.90	Other	15	E	15 %	
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.				
6506.10.00	Safety headgear	15	E	10 %	
6506.91.10	Hats	15	E	15 %	
6506.91.20	Swimming caps	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6506.91.30	Caps, other than swimming caps, and peaked caps, with commercial advertising	15	E	15 %	
6506.91	Of rubber or of plastics:				
6506.91.90	Other	15	E	15 %	
6506.99	Of other materials:				
6506.99.10	Hats	15	E	15 %	
6506.99.20	Peaked caps, with commercial advertising	15	E	15 %	
6506.99.90	Other	15	E	15 %	
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHIN-STRAPS, FOR HEADGEAR.	15	E	15 %	
66.01	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-TICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).				
6601.10.00	Garden or similar umbrellas	15	E	10 %	
6601.91	Having a telescopic shaft:				
6601.91.10	Beach, patio and swimming pool parasols	15	E	15 %	
6601.91.20	Other parasols and sun umbrellas	15	E	15 %	
6601.91.90	Other	15	E	10 %	
6601.99	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6601.99.10	Beach, patio and swimming pool parasols	15	E	15 %	
6601.99.20	Other parasols and sun umbrellas	15	E	15 %	
6601.99.90	Other	15	E	10 %	
66.02	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.				
6602.00.10	Whips, riding crops and the like of any material	15	E	15 %	
6602.00.20	Walking sticks, seat-sticks and the like	15	E	15 %	
66.03	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02.				
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	5	E	FREE	
6603.90	Other:				
6603.90.10	For umbrellas and sun umbrellas	15	E	FREE	
6603.90.90	Other	15	E	15 %	
6701.00.00	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN; FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES).	15	E	15 %	
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.				
6702.10.00	Of plastic	15	E	10 %	
6702.90.00	Of other materials	15	E	10 %	
6703.00.00	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE.	15	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6703.00.00A	Only man-made textile materials, prepared for use in making dolls' hair	5	A	15 %	
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.				
6704.11.00	Complete wigs	15	C	15 %	
6704.19.00	Other	15	C	15 %	
6704.20.00	Of human hair	15	C	15 %	
6704.90.00	Of other materials	15	C	15 %	
6801.00.00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE).	15	E	10 %	
6802.10	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:				
6802.10.10	Artificially coloured granules, chippings and powder	15	E	15 %	
6802.10.90	Other	15	E	15 %	
6802.21.11	Flagstones, tiles, cubes, roofing tiles and bricks	15	E	10 %	
6802.21.19	Other	15	E	10 %	
6802.21.90	Other	15	E	10 %	
6802.23	Granite:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6802.23.11	Flagstones, tiles, cubes, roofing tiles and bricks	15	E	10 %	
6802.23.19	Other	15	E	15 %	
6802.23.90	Other	15	E	15 %	
6802.29	Other stone:				
6802.29.11	Flagstones, tiles, cubes, roofing tiles and bricks	15	E	10 %	
6802.29.19	Other	15	E	15 %	
6802.29.90	Other	15	E	15 %	
6802.91	Marble, travertine and alabaster				
6802.91.11	Religious statuettes	15	E	15 %	
6802.91.19	Other	15	E	10 %	
6802.91.21	Sinks, wash-basins and bathtubs	15	E	10 %	
6802.91.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	
6802.91.29	Other	15	E	15 %	
6802.91.90	Other	15	E	15 %	
6802.92	Other calcareous stone:				
6802.92.11	Religious statuettes	15	E	15 %	
6802.92.19	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6802.92.21	Sinks, wash-basins and bathtubs	15	E	10 %	
6802.92.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	
6802.92.29	Other	15	E	15 %	
6802.92.90	Other	15	E	15 %	
6802.93	Granite:				
6802.93.11	Religious statuettes	15	E	15 %	
6802.93.19	Other	15	E	10 %	
6802.93.21	Sinks, wash-basins and bathtubs	15	E	10 %	
6802.93.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	
6802.93.29	Other	15	E	15 %	
6802.93.90	Other	15	E	15 %	
6802.99	Other stone:				
6802.99.11	Religious statuettes	15	E	15 %	
6802.99.19	Other	15	E	10 %	
6802.99.21	Sinks, wash-basins and bathtubs	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6802.99.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	
6802.99.29	Other	15	E	15 %	
6802.99.90	Other	15	E	15 %	
68.03	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE.				
6803.00.10	Flagstones, tiles and other builders' wares	15	E	10 %	
6803.00.20	Sinks, wash-basins and bathtubs	15	E	10 %	
6803.00.90	Other	15	E	15 %	
68.04	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAME-WORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS.				
6804.10.00	Millstones and grindstones for milling, grinding or pulping	0	A	3 %	
6804.21.00	Of agglomerated synthetic or natural diamond	0	A	3 %	
6804.22.00	Of other agglomerated abrasives or of ceramics	0	A	3 %	
6804.23.00	Of natural stone	0	A	3 %	
6804.30.00	Hand sharpening or polishing stones	0	A	3 %	
68.05	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6805.10.00	On a base of woven textile fabric only	10	E	FREE	
6805.20.00	On a base of paper or paperboard only	10	E	FREE	
6805.30.00	On a base of other materials	5	C	FREE	
68.06	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-NSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 68.11 OR 68.12 OR OF CHAPTER 9.				
6806.10.00	Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A	FREE	
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A	FREE	
6806.90.00	Other	0	A	10 %	
68.07	ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: PETROLEUM BITUMEN OR COAL TAR PITCH).				
6807.10	In rolls:				
6807.10.10	On a backing of glass fibre	5	C	10 %	
6807.10.90	Other	5	C	10 %	
6807.90	Other:				
6807.90.10	On a backing of glass fibre	5	C	2,50 %	
6807.90.90	Other	5	C	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
68.08	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS.				
6808.00.10	Panels, boards, tiles and the like	15	E	10 %	
6808.00.90	Other	15	E	10 %	
68.09	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER.				
6809.11.00	Faced or reinforced with paper or paperboard only	5	E	10 %	
6809.19.00	Other	15	E	10 %	
6809.90	Other articles:				
6809.90.10	Statuettes and other ornamental articles	15	E	10 %	
6809.90.20	Builders' wares	15	E	10 %	
6809.90.90	Other	15	E	5 %	
68.10	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED.				
6810.11.00	Building blocks and bricks	15	E	10 %	
6810.19.00	Other	15	E	10 %	
6810.91	Prefabricated structural components for building or civil engineering:				
6810.91.10	Tubes and pipes	15	E	10 %	
6810.91.90	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6810.99	Other:				
6810.99.10	Statuettes and other ornamental articles	15	E	15 %	
6810.99.90	Other	15	E	15 %	
68.11	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-EMENT OR THE LIKE.				
6811.40	Containing asbestos:				
6811.40.10	Corrugated sheets, other sheets, panels, tiles and similar articles	15	E	10 %	
6811.40.20	Tubes, pipes and tube or pipe fittings	15	E	15 %	
6811.40.91	Other articles for building or civil engineering	15	E	10 %	
6811.40.99	Other	15	E	15 %	
6811.81.00	Corrugated sheets	15	E	10 %	
6811.82.00	Other sheets, panels, tiles and similar articles	15	E	10 %	
6811.83	Tubes, pipes and tube or pipe fittings:				
6811.83.10	Having a minimum burst pressure of 100 lb/square inch	15	E	15 %	
6811.83.90	Other	15	E	15 %	
6811.89	Other articles:				
6811.89.11	Blocks and bricks	15	E	10 %	
6811.89.19	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6811.89.90	Other	15	E	15 %	
68.12	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13.				
6812.80.00	Of crocidolite	15	E	15 %	
6812.80.00A	Only paper, millboard and felt	0	A	15 %	
6812.80.00B	Only compressed fibre jointing, in sheets or rolls	0	A	15 %	
6812.80.00C	Only fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A	15 %	
6812.80.00D	Only yarn and thread	0	A	15 %	
6812.80.00E	Only cords and string, whether or not plaited	0	A	15 %	
6812.91	Clothing, clothing accessories, footwear and headgear:				
6812.91.10	Articles of apparel and clothing accessories	15	E	15 %	
6812.91.20	Gloves	15	E	10 %	
6812.91.30	Hats and headgear	15	E	15 %	
6812.91.40	Gaiters	15	E	15 %	
6812.91.90	Other	15	E	15 %	
6812.92.00	Paper, millboard and felt	0	A	15 %	
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls	0	A	FREE	
6812.99	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6812.99.10	Tubes, pipes, profiles, rods, flagstones and tiles	15	E	10 %	
6812.99.20	Curtains, sheets and mattresses	15	E	15 %	
6812.99.30	Outer soles and heels	15	E	10 %	
6812.99.40	Gaskets, washers and other seals, diaphragms	15	E	FREE	
6812.99.91	Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate	0	A	FREE	
6812.99.92	Yarn and thread	0	A	FREE	
6812.99.93	Cords and string, whether or not plaited	0	A	FREE	
6812.99.94	Fabrics, whether or not knitted or crocheted	5	E	FREE	
6812.99.99	Other	15	E	15 %	
68.13	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE: SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.				
6813.20.00	Containing asbestos	0	A	FREE	
6813.81.00	Brake linings and pads	0	A	FREE	
6813.89.00	Other	0	A	FREE	
68.14	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER ATERIALS.				
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E	FREE	
6814.90.00	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
68.15	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.				
6815.10.00	Non-electrical articles of graphite or other carbon	0	A	15 %	
6815.20.00	Articles of peat	0	A	15 %	
6815.91.00	Containing magnesite, dolomite or chromite	0	A	15 %	
6815.99.00	Other	0	A	15 %	
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS.	0	A	10 %	
69.02	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.				
6902.10.00	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	0	A	3 %	
6902.20.00	Containing, by weight, more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	0	A	3 %	
6902.90.00	Other	0	A	3 %	
69.03	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE: RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.				
6903.10	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products				
6903.10.10	Nozzles for ships and boats	0	A	5 %	
6903.10.90	Other	0	A	15 %	
6903.20	Containing, by weight, more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)				
6903.20.10	Nozzles for ships and boats	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6903.20.90	Other	0	A	15 %	
6903.90	Other:				
6903.90.10	Nozzles for ships and boats	0	A	5 %	
6903.90.90	Other	0	A	15 %	
69.04	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE.				
6904.10	Building bricks:				
6904.10.10	Of earthenware	15	E	10 %	
6904.10.90	Other	15	E	10 %	
6904.90	Other:				
6904.90.10	Of earthenware	15	E	10 %	
6904.90.90	Other	15	E	10 %	
69.05	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS.				
6905.10.00	Roofing tiles	15	E	10 %	
6905.90	Other:				
6905.90.10	Of earthenware, whether or not glazed, enamelled or varnished	15	E	15 %	
6905.90.91	Of porcelain or faience	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6905.90.99	Other	15	E	15 %	
69.06	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS.				
6906.00.10	Of earthenware	15	E	10 %	
6906.00.90	Other	15	E	10 %	
69.07	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.				
6907.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:				
6907.10.10	Of earthenware	15	E	10 %	
6907.10.20	Stoneware	15	E	10 %	
6907.10.90	Other	15	E	10 %	
6907.90	Other:				
6907.90.10	Of earthenware	15	E	10 %	
6907.90.20	Stoneware	15	E	10 %	
6907.90.90	Other	15	E	10 %	
69.08	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.				
6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6908.10.10	Of earthenware	15	E	10 %	
6908.10.90	Other	15	E	10 %	
6908.90	Other:				
6908.90.11	Of earthenware	15	E	10 %	
6908.90.19	Other	15	E	10 %	
6908.90.21	Stoneware	15	E	10 %	
6908.90.29	Other	15	E	10 %	
6908.90.91	Of earthenware	15	E	10 %	
6908.90.99	Other	15	E	10 %	
69.09	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS.				
6909.11.00	Of porcelain or china	0	A	3 %	
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A	3 %	
6909.19.10	Of earthenware	0	A	15 %	
6909.19.90	Other	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6909.90	Other:				
6909.90.10	Of earthenware	15	E	15 %	
6909.90.90	Other	15	E	15 %	
69.10	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES.				
6910.10	Of porcelain or china:				
6910.10.11	Water closet pans, with or without cisterns, of a height of 10 inches for use by children	15	G	10 %	
6910.10.12	Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons	15	G	10 %	
6910.10.13	Bidets	15	G	10 %	
6910.10.14	Urinals of a height not exceeding 14 inches	15	G	10 %	
6910.10.15	Urinals of a height exceeding 14 inches	15	G	10 %	
6910.10.16	Water closet pans with cisterns, moulded in a single piece	15	G	10 %	
6910.10.17	Wash basin pedestals	15	G	10 %	
6910.10.19	Other	15	G	10 %	
6910.10.20	Sinks (washbasins) and bathtubs	15	G	10 %	
6910.10.30	Seats for water-closet pans	15	G	10 %	
6910.10.90	Other	15	G	10 %	
6910.90	Other:				
6910.90.11	Water closet pans, with or without cisterns, of a height of 10 inches for use by children	15	E	10 %	
6910.90.12	Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons	15	E	10 %	
6910.90.13	Bidets	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6910.90.14	Urinals of a height not exceeding 14 inches	15	E	10 %	
6910.90.15	Urinals of a height exceeding 14 inches	15	E	10 %	
6910.90.16	Water closet pans with cisterns, moulded in a single piece	15	E	10 %	
6910.90.17	Wash basin pedestals	15	E	10 %	
6910.90.19	Other	15	E	10 %	
6910.90.20	Sinks (washbasins) and bathtubs	15	E	10 %	
6910.90.30	Seats for water-closet pans	15	E	10 %	
6910.90.90	Other	15	E	10 %	
69.11	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF CHINA.				
6911.10.00	Tableware and kitchenware	15	E	10 %	
6911.90	Other:				
6911.90.10	Accessories for sanitary fixtures	15	E	10 %	
6911.90.90	Other	15	E	10 %	
69.12	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN. OR CHINA.				
6912.00.11	Of earthenware	15	E	10 %	
6912.00.19	Other	15	E	10 %	
6912.00.20	Accessories for sanitary fixtures for fitting to walls or for building in	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6912.00.90	Other	15	E	15 %	
69.13	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.				
6913.10.00	Of porcelain or china	15	E	10 %	
6913.90	Other:				
6913.90.10	Of faience	15	E	10 %	
6913.90.91	Of earthenware	15	E	15 %	
6913.90.99	Other	15	E	10 %	
69.14	OTHER CERAMIC ARTICLES.				
6914.10	Of porcelain or china:				
6914.10.10	Stoves and other heating apparatus	15	E	15 %	
6914.10.90	Other	15	E	15 %	
6914.90	Other:				
6914.90.10	Of earthenware	15	E	15 %	
6914.90.90	Other	15	E	15 %	
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS.	0	A	10 %	
70.02	GLASS IN BALLS (OTHER THAN MICRO-SPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED.				
7002.10.00	Balls	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7002.20.00	Rods	0	A	10 %	
7002.31.00	Of fused quartz or other fused silica	0	A	10 %	
7002.32.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	10 %	
7002.39.00	Other	0	A	10 %	
70.03	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.				
7003.12.11	Slatted	0	A	10 %	
7003.12.12	Other, opacified or translucent	0	A	10 %	
7003.12.19	Other	0	A	FREE	
7003.12.90	Other	0	A	10 %	
7003.19	Other:				
7003.19.10	Slatted	0	A	10 %	
7003.19.20	Other, sheets, of rectangular (including square) shape	0	A	FREE	
7003.19.90	Other	0	A	10 %	
7003.20.00	Wired sheets	0	A	10 %	
7003.30.00	Profiles	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
70.04	DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.				
7004.20	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:				
7004.20.11	Slatted	0	A	FREE	
7004.20.19	Other	0	A	FREE	
7004.20.90	Other	0	A	10 %	
7004.90	Other glass:				
7004.90.11	Slatted	0	A	FREE	
7004.90.19	Other	0	A	FREE	
7004.90.90	Other	0	A	10 %	
70.05	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.				
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer:				
7005.10.11	Slatted	0	A	10 %	
7005.10.19	Other	0	A	FREE	
7005.10.90	Other	0	A	10 %	
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:				
7005.21.11	Slatted	0	A	10 %	
7005.21.19	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7005.21.90	Other	0	A	10 %	
7005.29	Other:				
7005.29.11	Slatted	0	A	10 %	
7005.29.19	Other	0	A	FREE	
7005.29.90	Other	0	A	10 %	
7005.30.00	Wired glass	0	A	10 %	
70.06	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS.				
7006.00.11	Slatted	5	E	10 %	
7006.00.19	Other	5	E	10 %	
7006.00.90	Other	5	E	10 %	
70.07	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.				
7007.11.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5	E	10 %	
7007.19.00	Other	10	G	FREE	
7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5	E	10 %	
7007.29.00	Other	5	E	10 %	
7008.00.10	Translucent	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7008.00.90	Other	15	G	15 %	
7009.10.00	Rear-view mirrors for vehicles	0	A	10 %	
7009.91	Unframed				
7009.91.10	Plates and sheets, unprocessed and not combined with other materials:	15	E	15 %	
7009.91.90	Other	15	E	15 %	
7009.92	Framed:				
7009.92.10	Portable mirrors for toilet or table use or hand-held	15	E	15 %	
7009.92.20	Curved mirrors (concave or convex)	15	E	15 %	
7009.92.90	Other	15	E	15 %	
70.10	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS AND OTHER ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS.				
7010.10.00	Ampoules	0	A	FREE	
7010.20.00	Stoppers, lids and other closures	0	A	10 %	
7010.90	Other:				
7010.90.11	Cut, polished or frosted, sheathed or covered with other materials	5	G	15 %	
7010.90.11A	Only less than 4 l	15	H	15 %	
7010.90.12	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	5	G	15 %	
7010.90.12A	Only less than 4 l	15	H	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7010.90.19	Other	—	A	FREE	
7010.90.21	Cut, polished or frosted, sheathed or covered with other materials	10	H	15 %	
7010.90.21A	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	H	15 %	
7010.90.22	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	10	H	15 %	
7010.90.22A	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	H	15 %	
7010.90.23	Candle holder (of the candle glass kind)	10	H	FREE	
7010.90.29	Other	—	A	FREE	
7010.90.31	Cut, polished or frosted, sheathed or covered with other materials	10	H	15 %	
7010.90.31A	Only of a shape other than tubular, of a capacity not exceeding 180 ml, with an opening not exceeding 15mm	15	G	15 %	
7010.90.31B	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	E	15 %	
7010.90.32	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	10	H	15 %	
7010.90.32A	Only of a shape other than tubular, of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm	15	G	15 %	
7010.90.32B	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	E	15 %	
7010.90.33	For colognes	—	A	FREE	
7010.90.39	Other	—	A	FREE	
7010.90.91	Cut, polished or frosted, sheathed or covered with other materials	15	G	15 %	
7010.90.91A	Only with an opening of 22 mm or more	15	H	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7010.90.91B	Only borosilicate flasks	0	A	15 %	
7010.90.92	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	15	G	15 %	
7010.90.92A	Only with an opening of 22 mm or more	15	H	15 %	
7010.90.92B	Only borosilicate flasks	0	A	15 %	
7010.90.93	Glass containers of a capacity of 55 to 60 cc for shoe dyes	—	A	FREE	
7010.90.99	Other	—	A	FREE	
70.11	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE RAY TUBES OR THE LIKE.				
7011.10.00	For electric lighting	0	A	10 %	
7011.20.00	For cathode ray tubes	0	A	10 %	
7011.90.00	Other	0	A	10 %	
70.13	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18).				
7013.10	Of glass-ceramics:				
7013.10.11	Babies' feeding bottles	15	E	10 %	
7013.10.19	Other	15	E	15 %	
7013.10.21	Bathroom accessories to be fastened or built in	15	E	10 %	
7013.10.29	Other	15	E	15 %	
7013.10.30	Office supplies	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7013.10.90	Other	15	E	15 %	
7013.22.00	Of lead crystal	15	E	10 %	
7013.28.00	Other	15	E	15 %	
7013.33.00	Of lead crystal	15	E	10 %	
7013.37.00	Other	15	E	15 %	
7013.41	Of lead crystal:				
7013.41.10	Babies' feeding bottles	15	E	10 %	
7013.41.90	Other	15	E	10 %	
7013.42.10	Babies' feeding bottles	15	E	10 %	
7013.42.90	Other	15	E	10 %	
7013.49	Other:				
7013.49.11	With a capacity of more than 30 c.c. and weighing more than 50 grams	15	E	10 %	
7013.49.19	Other	15	E	10 %	
7013.49.90	Other	15	E	15 %	
7013.91.00	Of lead crystal	15	E	10 %	
7013.99	Other:				
7013.99.11	Bathroom accessories to be fastened or built in	15	E	10 %	
7013.99.19	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7013.99.20	Office supplies	15	E	15 %	
7013.99.90	Other	15	E	10 %	
7014.00.00	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.	0	A	FREE	
70.15	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.				
7015.10.00	Glasses for corrective spectacles	0	A	10 %	
7015.90.00	Other	0	A	15 %	
70.16	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES LEADED LIGHTS AND THE LIKE MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS.				
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	C	15 %	
7016.90.00	Other	10	C	10 %	
70.17	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.				
7017.10.00	Of quartz or other fused silica	0	A	3 %	
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	3 %	
7017.90.00	Other	0	A	3 %	
70.18	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E	15 %	
7018.20.00	Glass microspheres not exceeding 1mm in diameter	0	A	FREE	
7018.90.00	Other	15	E	15 %	
70.19	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE: YARN, WOVEN FABRICS).				
7019.11.00	Chopped strands, of a length of not more than 50 mm	0	A	15 %	
7019.12.00	Rovings	0	A	15 %	
7019.19.00	Other	0	A	15 %	
7019.31.00	Mats	0	A	10 %	
7019.32.00	Voiles	0	A	10 %	
7019.39	Other:				
7019.39.10	Panels, plates or sheets, of glass fibre, cut to size, coated on one side with plastic, suitable for suspended ceilings	0	A	15 %	
7019.39.90	Other	0	A	FREE	
7019.40.00	Woven fabrics of rovings	0	A	FREE	
7019.51.00	Of a width not exceeding 30 cm	0	A	FREE	
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	0	A	FREE	
7019.59.00	Other	0	A	FREE	
7019.90.00	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
70.20	OTHER ARTICLES OF GLASS.				
7020.00.10	Glass inners for vacuum flasks and the like, having a capacity exceeding 30cc and weighing more than 50 g	0	A	15 %	
7020.00.90	Other	15	E	10 %	
71.01	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.				
7101.10	Natural pearls				
7101.10.10	Unworked	10	E	10 %	
7101.10.20	Worked	10	E	15 %	
7101.21.00	Unworked	10	E	10 %	
7101.22.00	Worked	10	E	15 %	
71.02	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET.				
7102.10.00	Unsorted	5	E	10 %	
7102.21.00	Unworked or simply sawn, cleaved or bruted	0	A	10 %	
7102.29.00	Other	0	A	10 %	
7102.31.00	Unworked or simply sawn, cleaved or bruted	5	E	10 %	
7102.39.00	Other	5	E	10 %	
71.03	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED, BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.				
7103.10.00	Unworked or simply sawn or roughly shaped	5	E	10 %	
7103.91.00	Rubies, sapphires and emeralds	5	E	10 %	
7103.99.00	Other	5	E	10 %	
71.04	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED, BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7104.10.00	Piezo-electric quartz	10	E	10 %	
7104.20.00	Other, unworked or simply sawn or roughly shaped	10	E	10 %	
7104.90.00	Other	10	E	10 %	
71.05	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES.				
7105.10.00	Of diamonds	5	E	10 %	
7105.90.00	Other	5	E	10 %	
71.06	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.				
7106.10.00	Powder	10	E	FREE	
7106.91.00	Unworked	10	C	FREE	
7106.92.00	Semi-manufactured	—	A	FREE	
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	10	E	FREE	
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.				
7108.11.00	Powder	5	E	FREE	
7108.12.00	Other unwrought forms	5	E	FREE	
7108.13.00	Other semi-manufactured forms	5	E	FREE	
7108.20.00	For monetary use	5	E	FREE	
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	10	E	FREE	
71.10	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.				
7110.11.00	Unwrought or in powder form	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7110.19.00	Other	0	A	FREE	
7110.21.00	Unwrought or in powder form	0	A	FREE	
7110.29.00	Other	0	A	FREE	
7110.31.00	Unwrought or in powder form	0	A	FREE	
7110.39.00	Other	0	A	FREE	
7110.41.00	Unwrought or in powder form	0	A	FREE	
7110.49.00	Other	0	A	FREE	
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	10	E	FREE	
71.12	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METALS OR PRECIOUS-METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL.				
7112.30.00	Ash containing precious metal or precious-metal compounds	0	A	FREE	
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A	FREE	
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A	FREE	
7112.99.00	Other	0	A	FREE	
71.13	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.				
7113.11.00	Of silver, whether or not plated or clad with other precious metal	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal	15	C	10 %	
7113.20.00	Of base metal clad with precious metal	15	E	10 %	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:				
7114.11.00	Of silver, whether or not plated or clad with other precious metal	15	E	10 %	
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	15	E	10 %	
7114.20.00	Of base metal clad with precious metal	15	E	10 %	
71.15	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.				
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	0	A	10 %	
7115.90.00	Other	15	E	10 %	
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).				
7116.10.00	Of natural or cultured pearls	15	E	10 %	
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	E	10 %	
71.17	IMITATION JEWELLERY.				
7117.11.00	Cuff links and studs	15	E	15 %	
7117.19.00	Other	15	E	10 %	
7117.90	Other:				
7117.90.10	Cuff-links and similar of any material, except base metals	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7117.90.20	Other, made of at least two different materials, without the individual linking devices	15	E	10 %	
7117.90.31	Of ivory	15	E	15 %	
7117.90.32	Of tortoise shell	15	E	15 %	
7117.90.39	Other	15	E	15 %	
7117.90.41	Of plastics	15	E	10 %	
7117.90.42	Of wood	15	E	15 %	
7117.90.43	Of monumental or building stone, other than precious or semi-precious stone	15	E	15 %	
7117.90.44	Of porcelain or china	15	E	10 %	
7117.90.45	Of other ceramic materials	15	E	15 %	
7117.90.46	Of glass	15	E	15 %	
7117.90.47	Of vegetable carving material, except wood; of other unspecified mineral carving materials	15	E	10 %	
7117.90.49	Other	15	E	10 %	
71.18	COIN.				
7118.10.00	Coin (other than gold coin), not being legal tender	5	E	FREE	
7118.90.00	Other	5	C	FREE	
72.01	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS.				
7201.10.00	Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7201.20.00	Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	0	A	FREE	
7201.50.00	Alloy pig iron; spiegeleisen	0	A	FREE	
72.02	FERRO-ALLOYS.				
7202.11.00	Containing by weight more than 2 % of carbon	0	A	15 %	
7202.19.00	Other	0	A	15 %	
7202.21.00	Containing by weight more than 55 % of silicon	0	A	15 %	
7202.29.00	Other	0	A	15 %	
7202.30.00	Ferro-silico-manganese	0	A	15 %	
7202.41.00	Containing by weight more than 4 % of carbon	0	A	15 %	
7202.49.00	Other	0	A	15 %	
7202.50.00	Ferro-silico-chromium	0	A	15 %	
7202.60.00	Ferro-nickel	0	A	15 %	
7202.70.00	Ferro-molybdenum	0	A	15 %	
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	0	A	15 %	
7202.91.00	Ferro-titanium and ferro-silico-titanium	0	A	15 %	
7202.92.00	Ferro-Vanadium	0	A	15 %	
7202.93.00	Ferro-Niobium	0	A	15 %	
7202.99.00	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
72.03	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS, OR SIMILAR FORMS.				
7203.10.00	Ferrous products obtained by direct reduction of iron ore	0	A	15 %	
7203.90.00	Other	0	A	15 %	
72.04	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.				
7204.10.00	Waste and scrap of cast iron	0	A	FREE	
7204.21.00	Of stainless steel	0	A	FREE	
7204.29.00	Other	0	A	10 %	
7204.30.00	Waste and scrap of tinned iron or steel	0	A	FREE	
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A	FREE	
7204.49.00	Other	0	A	10 %	
7204.50.00	Scrap ingots	0	A	10 %	
72.05	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL.				
7205.10.00	Granules	0	A	FREE	
7205.21.00	Of alloy steel	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7205.29.00	Other	0	A	15 %	
72.06	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03).				
7206.10.00	Ingots	0	A	10 %	
7206.90.00	Other	0	A	10 %	
72.07	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL.				
7207.11.00	Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A	FREE	
7207.12.00	Other, of rectangular (other than square) cross-section	0	A	FREE	
7207.19.00	Other	0	A	FREE	
7207.20.00	Containing by weight 0,25 % or more of carbon	0	A	FREE	
72.08	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED.				
7208.10.00	In coils, not further worked than hot-rolled, with patterns in relief	0	A	FREE	
7208.25.00	Of a thickness of 4,75 mmor more	0	A	FREE	
7208.26.00	Of a thickness exceeding 3,5 mm but not exceeding 4,75 mm	0	A	10 %	
7208.27.00	Of a thickness of less than 3 mm	0	A	FREE	
7208.36.00	Of a thickness exceeding 10 mm	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7208.37.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	FREE	
7208.38.00	Of a thickness exceeding 3,5 mm but not exceeding 4,75 mm	0	A	10 %	
7208.39.00	Of a thickness of less than 3 mm	0	A	FREE	
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief	10	E	FREE	
7208.51.00	Of a thickness exceeding 10 mm	10	G	FREE	
7208.52.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	5	G	FREE	
7208.53.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	10	G	FREE	
7208.54.00	Of a thickness of less than 3 mm	—	A	FREE	
7208.90.00	Other	10	G	15 %	
72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED.				
7209.15.00	Of a thickness of 3 mm or more	10	G	FREE	
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	10	G	FREE	
7209.17.00	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	FREE	
7209.18.00	Of a thickness of less than 0,5 mm:	10	G	FREE	
7209.25.00	Of a thickness of 3 mm or more	10	G	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	10	G	FREE	
7209.27.00	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	FREE	
7209.28.00	Of a thickness of less than 0,5 mm:	10	G	FREE	
7209.90.00	Other	10	G	FREE	
72.10	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED.				
7210.11.00	Of a thickness of 0,5 mm or more:	0	A	FREE	
7210.12.00	Of a thickness of less than 0,5 mm:	0	A	FREE	
7210.20.00	Plated or coated with lead, including terne-plate	0	A	FREE	
7210.30	Electrolytically plated or coated with zinc				
7210.30.10	Corrugated	0	A	10 %	
7210.30.20	Coated with phosphated material	0	A	FREE	
7210.30.91	In grades 20 to 30, inclusive	0	A	FREE	
7210.30.99	Other	0	A	10 %	
7210.41.00	Corrugated	5	G	10 %	
7210.41.00A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.49	Other:				
7210.49.10	Coated with phosphated material	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7210.49.20	Other, in grades 20 to 30, inclusive	—	A	FREE	
7210.49.90	Other	—	A	FREE	
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A	FREE	
7210.61	Plated or coated with aluminium-zinc alloys:				
7210.61.10	Corrugated	0	A	10 %	
7210.61.10A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.61.20	In calibres 20 to 30, inclusive	0	A	10 %	
7210.61.20A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.61.90	Other	0	A	10 %	
7210.61.90A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.69	Other:				
7210.69.10	Corrugated	0	A	10 %	
7210.69.10A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	10 %	
7210.69.20	In calibres20 to 30, inclusive	0	A	10 %	
7210.69.20A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	10 %	
7210.69.90	Other	0	A	10 %	
7210.69.90A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	10 %	
7210.70	Painted, varnished or coated with plastics:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7210.70.10	Corrugated	0	A	10 %	
7210.70.10A	Only enamel painted, of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	H	10 %	
7210.70.10B	Only varnished with epoxyphenolic resins, smooth	15	G	10 %	
7210.70.90	Other	—	A	FREE	
7210.90	Other:				
7210.90.11	Coated with asphalt, whether or not interleaved with aluminium wafer	0	A	10 %	
7210.90.19	Other	0	A	10 %	
7210.90.90	Other	0	A	FREE	
72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED.				
7211.13.00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	G	FREE	
7211.14.00	Other, of a thickness of 4,75 mm or more	—	A	FREE	
7211.19.00	Other	—	A	FREE	
7211.23.00	Containing by weight less than 0,25 % of carbon:	5	G	FREE	
7211.29.00	Other	0	A	FREE	
7211.90.00	Other	0	A	FREE	
72.12	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH NOT EXCEEDING 600 MM, CLAD OR COATED.				
7212.10	Plated or coated with tin:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7212.10.10	Strip or hoop	0	A	FREE	
7212.10.20	Flats	0	A	FREE	
7212.10.90	Other	0	A	FREE	
7212.20	Electrolytically plated or coated with zinc:				
7212.20.10	Strip or hoop	0	A	FREE	
7212.20.20	Flats	0	A	FREE	
7212.20.30	Corrugated	0	A	10 %	
7212.20.91	In calibres 20 to 30, inclusive	0	A	10 %	
7212.20.99	Other	0	A	10 %	
7212.30	Otherwise plated or coated with zinc:				
7212.30.10	Strip or hoop	—	A	FREE	
7212.30.20	Flats	—	A	FREE	
7212.30.30	Other, corrugated	0	A	10 %	
7212.30.30A	Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	10 %	
7212.30.91	In grades 20 to 30, inclusive	0	A	10 %	
7212.30.99	Other	0	A	10 %	
7212.30.99A	Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	10 %	
7212.40	Painted, varnished or coated with plastics				
7212.40.10	Strip or hoop	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7212.40.20	Flats	—	A	FREE	
7212.40.30	Other, corrugated	0	A	10 %	
7212.40.30A	Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	10 %	
7212.40.90	Other	—	A	FREE	
7212.50	Otherwise plated or coated:				
7212.50.10	Strip or hoop	0	A	FREE	
7212.50.20	Flats	0	A	FREE	
7212.50.31	Coated with asphalt, whether or not interleaved with aluminium wafer	0	A	15 %	
7212.50.39	Other	0	A	10 %	
7212.50.41	In calibres 20 to 30, inclusive	0	A	10 %	
7212.50.49	Other	0	A	FREE	
7212.50.90	Other	0	A	FREE	
7212.60	Clad:				
7212.60.10	Strip or hoop	0	A	FREE	
7212.60.20	Flats	0	A	FREE	
7212.60.30	Other, corrugated	0	A	10 %	
7212.60.90	Other	0	A	FREE	
72.13	BARS AND RODS, OF IRON OR NON-ALLOY STEEL.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7213.10.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	H	FREE	
7213.20.00	Other, of free-cutting steel	0	A	FREE	
7213.91	Of circular cross-section measuring less than 14 mm in diameter:				
7213.91.10	Containing by weight 0,6 % or more of carbon	10	G	10 %	
7213.91.90	Other	0	A	FREE	
7213.99	Other:				
7213.99.10	Containing by weight 0,6 % or more of carbon	10	G	10 %	
7213.99.90	Other	0	A	FREE	
72.14	BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING.				
7214.10	Forged:				
7214.10.10	Flats	10	E	FREE	
7214.10.90	Other	10	E	FREE	
7214.20	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:				
7214.20.10	Concrete reinforcing bars and rods	15	H	FREE	
7214.20.90	Other	15	H	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7214.30	Other, of free-cutting steel:				
7214.30.10	Flats	5	E	FREE	
7214.30.20	Other, of circular or square cross-section	5	E	10 %	
7214.30.90	Other	5	E	10 %	
7214.91.00	Of rectangular cross-section	—	A	FREE	
7214.99	Other:				
7214.99.11	Other, of circular or square cross-section	5	G	FREE	
7214.99.19	Other	5	G	10 %	
7214.99.21	Other, of circular or square cross-section	5	G	10 %	
7214.99.29	Other	5	G	10 %	
7214.99.90	Other	—	A	FREE	
72.15	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL.				
7215.10	Of free-cutting steel, not further worked than cold-formed or cold-finished:				
7215.10.10	Flats	0	A	FREE	
7215.10.20	Other bars and rods, not further worked than tin-plated, galvanised or lead-plated	0	A	10 %	
7215.10.30	Other, of circular cross-section	0	A	FREE	
7215.10.40	Other, of square cross-section	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7215.10.90	Other	0	A	10 %	
7215.50	Other, not further worked than cold-formed or cold-finished:				
7215.50.11	Flats	0	A	FREE	
7215.50.12	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	
7215.50.13	Other, of circular cross-section	0	A	FREE	
7215.50.14	Other, of square cross-section	0	A	FREE	
7215.50.19	Other	0	A	10 %	
7215.50.21	Flats	0	A	FREE	
7215.50.22	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	
7215.50.23	Other, of circular cross-section	0	A	FREE	
7215.50.24	Other, of square cross-section	0	A	FREE	
7215.50.29	Other	0	A	10 %	
7215.50.31	Flats	0	A	FREE	
7215.50.32	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	
7215.50.33	Other, of circular cross-section, calibrated	0	A	FREE	
7215.50.34	Other, of circular cross-section, not calibrated	0	A	10 %	
7215.50.35	Other, of square cross-section	0	A	10 %	
7215.50.39	Other	0	A	15 %	
7215.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7215.90.10	Flats	0	A	FREE	
7215.90.20	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	
7215.90.31	Calibrated	0	A	FREE	
7215.90.39	Other	0	A	10 %	
7215.90.40	Other, of square cross-section	0	A	10 %	
7215.90.90	Other	0	A	FREE	
72.16	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL.				
7216.10.00	U-, I- or H-sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	—	A	FREE	
7216.21.00	L sections	—	A	FREE	
7216.22.00	T sections	—	A	FREE	
7216.31.00	U sections	—	A	FREE	
7216.32.00	I sections	5	C	FREE	
7216.33.00	H sections	5	C	FREE	
7216.40	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more				
7216.40.10	L sections	5	E	FREE	
7216.40.20	T sections	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7216.50	Other angles, shapes and sections, not further worked than hot-rolled or hot-drawn				
7216.50.10	L angles	10	C	FREE	
7216.50.20	Grooved sheets for roofs	10	C	10 %	
7216.50.90	Other	10	C	FREE	
7216.61	Obtained from flat-rolled products				
7216.61.10	L angles	15	G	FREE	
7216.61.20	Grooved sheets for roofs	15	G	10 %	
7216.61.90	Other	15	G	FREE	
7216.69	Other:				
7216.69.10	L angles	15	G	FREE	
7216.69.90	Other	15	G	FREE	
7216.91	Cold-formed or cold-finished from flat-rolled products				
7216.91.11	L angles	15	G	15 %	
7216.91.19	Other	15	G	10 %	
7216.99	Other:				
7216.99.10	L angles	5	G	10 %	
7216.99.20	Grooved sheets for roofs	5	G	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7216.99.90	Other	5	G	FREE	
72.17	WIRE OF IRON OR NON-ALLOY STEEL.				
7217.10.00	Not plated or coated, whether or not polished	—	A	FREE	
7217.20.00	Plated or coated with zinc	—	A	FREE	
7217.30.00	Plated or coated with other base metals	—	A	FREE	
7217.90.00	Other	5	E	FREE	
72.18	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL.				
7218.10.00	Ingots or other primary forms	0	A	FREE	
7218.91.00	Of rectangular cross-section	0	A	FREE	
7218.99.00	Other	0	A	FREE	
72.19	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE.				
7219.11.00	Of a thickness exceeding 10 mm	0	A	FREE	
7219.12.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	FREE	
7219.13.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	0	A	FREE	
7219.14.00	Of a thickness of less than 3 mm	0	A	FREE	
7219.21.00	Of a thickness exceeding 10 mm	0	A	FREE	
7219.22.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	FREE	
7219.23.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7219.24.00	Of a thickness of less than 3 mm	0	A	FREE	
7219.31.00	Of a thickness of 4,75 mm or more	0	A	FREE	
7219.32.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	0	A	FREE	
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	0	A	FREE	
7219.34.00	Of a thickness of 0,5 mm or more but not exceeding 1 mm	0	A	FREE	
7219.35.00	Of a thickness of less than 0,5 mm	0	A	15 %	
7219.90.00	Other	0	A	15 %	
72.20	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM.				
7220.11	Of a thickness of 4,75 mm or more:				
7220.11.10	Strip or hoop	0	A	FREE	
7220.11.20	Flats	0	A	FREE	
7220.11.90	Other	0	A	FREE	
7220.12	Of a thickness of less than 4,75 mm:				
7220.12.10	Strip or hoop	0	A	FREE	
7220.12.20	Flats	0	A	FREE	
7220.12.90	Other	0	A	FREE	
7220.20	Not further worked than cold-rolled (cold-reduced):				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7220.20.10	Strip or hoop	0	A	FREE	
7220.20.20	Flats	0	A	FREE	
7220.20.90	Other	0	A	FREE	
7220.90	Other:				
7220.90.10	Strip	0	A	FREE	
7220.90.20	Flats	0	A	FREE	
7220.90.90	Other	0	A	15 %	
7221.00.00	BARS AND RODS OF STAINLESS STEEL.	0	A	FREE	
72.22	BARS AND RODS; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL.				
7222.11.00	Of circular cross-section	0	A	FREE	
7222.19.00	Other	0	A	FREE	
7222.20	Bars and rods, not further worked than cold-formed or cold-finished:				
7222.20.10	Flats	0	A	FREE	
7222.20.21	Calibrated	0	A	FREE	
7222.20.29	Other	0	A	FREE	
7222.20.90	Other	0	A	FREE	
7222.30	Other bars and rods:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7222.30.10	Flats	0	A	FREE	
7222.30.21	Calibrated	0	A	FREE	
7222.30.29	Other	0	A	FREE	
7222.30.90	Other	0	A	FREE	
7222.40.00	Profiles	0	A	FREE	
7223.00.00	WIRE OF STAINLESS STEEL.	0	A	FREE	
72.24	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL.				
7224.10.00	Ingots or other primary forms	0	A	FREE	
7224.90.00	Other	0	A	FREE	
72.25	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE.				
7225.11.00	Grain-oriented	0	A	FREE	
7225.19.00	Other	0	A	FREE	
7225.30.00	Other, not further worked than hot-rolled, in coils	0	A	FREE	
7225.40.00	Other, not further worked than hot-rolled, not in coils	0	A	FREE	
7225.50.00	Other, not further worked than cold-rolled (cold-reduced)	0	A	FREE	
7225.91.00	Electrolytically plated or coated with zinc	0	A	FREE	
7225.92.00	Otherwise plated or coated with zinc	0	A	FREE	
7225.99.00	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
72.26	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM.				
7226.11.00	Grain-oriented	0	A	FREE	
7226.19.00	Other	0	A	FREE	
7226.20	Of high speed steel:				
7226.20.10	Strip or hoop	0	A	FREE	
7226.20.20	Flats	0	A	FREE	
7226.20.90	Other	0	A	FREE	
7226.91	Not further worked than hot-rolled:				
7226.91.10	Strip or hoop	0	A	FREE	
7226.91.20	Flats	0	A	FREE	
7226.91.90	Other	0	A	FREE	
7226.92	Not further worked than cold-rolled (cold-reduced):				
7226.92.10	Strip or hoop	0	A	FREE	
7226.92.20	Flats	0	A	FREE	
7226.92.90	Other	0	A	FREE	
7226.99	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7226.99.10	Strip or hoop	0	A	FREE	
7226.99.20	Flats	0	A	FREE	
7226.99.90	Other	0	A	FREE	
72.27	BARS AND RODS OF OTHER ALLOY STEEL.				
7227.10.00	Of high speed steel	0	A	FREE	
7227.20.00	Of silico-manganese steel	0	A	FREE	
7227.90.00	Other	0	A	FREE	
72.28	BARS AND RODS, ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL.				
7228.10	Bars and rods, of high-speed steel:				
7228.10.10	Flats	0	A	FREE	
7228.10.20	Of circular cross-section	0	A	FREE	
7228.10.90	Other	0	A	FREE	
7228.20	Bars and rods, of silico-manganese steel:				
7228.20.10	Flats	0	A	FREE	
7228.20.20	Of circular cross-section	0	A	FREE	
7228.20.90	Other	0	A	FREE	
7228.30	Other bars and rods, not further worked than hot-rolled or extruded:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7228.30.10	Flats	0	A	FREE	
7228.30.20	Of circular cross-section	0	A	FREE	
7228.30.90	Other	0	A	FREE	
7228.40	Other bars and rods, not further worked than forged:				
7228.40.10	Flats	0	A	FREE	
7228.40.90	Other	0	A	FREE	
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished:				
7228.50.10	Flats	0	A	FREE	
7228.50.20	Of circular cross-section	0	A	FREE	
7228.50.90	Other	0	A	FREE	
7228.60	Other bars and rods:				
7228.60.10	Flats	0	A	FREE	
7228.60.20	Of circular cross-section	0	A	FREE	
7228.60.90	Other	0	A	FREE	
7228.70.00	Profiles	0	A	FREE	
7228.80.00	Hollow drill bars and rods	0	A	FREE	
72.29	WIRE OF OTHER ALLOY STEEL.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7229.20.00	Of silico-manganese steel	0	A	FREE	
7229.90.00	Other	0	A	FREE	
73.01	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL.				
7301.10.00	Sheet piling	0	A	3 %	
7301.20	Profiles:				
7301.20.11	L or V angles:	10	E	15 %	
7301.20.19	Other	10	E	10 %	
7301.20.91	L or V angles:	10	E	10 %	
7301.20.99	Other	10	E	10 %	
73.02	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIALS OF IRON OR STEEL: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS.				
7302.10.00	Rails	0	A	15 %	
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	0	A	15 %	
7302.40.00	Fish-plates and sole plates	0	A	15 %	
7302.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7302.90.10	Sleepers	0	A	15 %	
73.03	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON.				
7302.90.90	Other	0	A	15 %	
7303.00.10	Tubes and pipes, of non-malleable cast iron	5	E	10 %	
7303.00.90	Other	5	E	10 %	
73.04	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL.				
7304.11.00	Of stainless steel	0	A	10 %	
7304.19.00	Other	0	A	10 %	
7304.22.00	Drill pipe of stainless steel	0	A	10 %	
7304.23.00	Other drill pipe	0	A	10 %	
7304.24.00	Other, of stainless steel	0	A	10 %	
7304.29.00	Other	0	A	10 %	
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	0	A	FREE	
7304.39.00	Other	0	A	10 %	
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7304.49.00	Other	0	A	FREE	
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	0	A	FREE	
7304.59.00	Other	0	A	FREE	
7304.90.00	Other	0	A	FREE	
73.05	OTHER TUBES (FOR EXAMPLE: WELDED OR RIVETED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406,4 MM, OF STEEL.				
7305.11.00	Longitudinally submerged arc welded	0	A	FREE	
7305.12.00	Other, longitudinally welded	0	A	10 %	
7305.19.00	Other	0	A	10 %	
7305.20.00	Casing of a kind used in drilling for oil or gas	0	A	10 %	
7305.31	Longitudinally welded:				
7305.31.10	Hydro-electric conduits of steel, whether or nor reinforced	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7305.31.90	Other	15	E	10 %	
7305.39	Other:				
7305.39.10	Hydro-electric conduits of steel, whether or nor reinforced	15	E	15 %	
7305.39.90	Other	15	E	10 %	
7305.90	Other:				
7305.90.10	Hydro-electric conduits of steel, whether or nor reinforced	15	E	15 %	
7305.90.90	Other	15	E	10 %	
73.06	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE: OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.				
7306.11.00	Welded, of stainless steel	0	A	10 %	
7306.19.00	Other	0	A	10 %	
7306.21.00	Welded, of stainless steel	0	A	10 %	
7306.29.00	Other	0	A	10 %	
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel:				
7306.30.11	Of an external diameter equal to 7/8 inch	10	G	FREE	
7306.30.19	Other	10	G	10 %	
7306.30.90	Other	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7306.40.00	Other, welded, of circular cross-section, of stainless steel	0	A	FREE	
7306.50.00	Other, welded, of circular cross-section, of other alloy steel	0	A	FREE	
7306.61.00	Of square or rectangular cross-section	10	H	FREE	
7306.69.00	Other	10	G	FREE	
7306.90.00	Other	0	A	FREE	
73.07	TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES) OF CAST IRON OF IRON OR STEEL.				
7307.11.00	Of non-malleable cast iron	5	E	10 %	
7307.19.00	Other	5	C	FREE	
7307.21.00	Flanges	5	E	FREE	
7307.22.00	Threaded elbows, bends and sleeves	5	E	FREE	
7307.23.00	Butt welding fittings	5	E	FREE	
7307.29.00	Other	5	E	FREE	
7307.91.00	Flanges	5	E	FREE	
7307.92.00	Threaded elbows, bends and sleeves	10	E	FREE	
7307.93.00	Butt welding fittings	5	E	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7307.99.00	Other	5	C	FREE	
73.08	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUC-TURES, OF IRON OR STEEL.				
7308.10.00	Bridges and parts thereof	15	C	15 %	
7308.20.00	Towers and lattice masts	15	E	15 %	
7308.30.00	Doors, windows and their frames and thresholds	10	E	10 %	
7308.40	Equipment for scaffolding, shuttering, propping or pit-propping:				
7308.40.10	Post-tensioning saddle brackets	10	E	FREE	
7308.40.90	Other	10	E	5 %	
7308.90	Other:				
7308.90.10	Gates	10	G	10 %	
7308.90.20	Gabions	10	G	5 %	
7308.90.30	Columns, pillars, posts	10	G	15 %	
7308.90.40	Other prefabricated structures, other than those of heading 94.06	10	G	15 %	
7308.90.50	Floors and grids for pig pens, whether or not covered with plastic	10	G	3 %	
7308.90.90	Other	10	G	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.09	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7309.00.10	Of a capacity of more than 500 l:	10	C	10 %	
7309.00.90	Other	10	C	15 %	
73.10	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7310.10	Of a capacity of 50 l or more				
7310.10.10	Fertilisation or sedimentation tanks, suitable for use in agriculture	10	E	FREE	
7310.10.90	Other	10	E	15 %	
7310.21	Cans which are to be closed by soldering or crimping				
7310.21.10	Aerosol containers of tinplate	10	G	FREE	
7310.21.90	Other	10	G	15 %	
7310.29	Other:				
7310.29.10	Containers for polishes	15	E	FREE	
7310.29.90	Other	15	E	15 %	
7310.29.90A	Only barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A	15 %	
73.11	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7311.00.10	Gas fuel cylinders for cookers (propane, butane or the like), of a capacity exceeding 50 pounds	0	A	10 %	
7311.00.20	Gas fuel cylinders for cookers (propane, butane or the like), of a capacity not exceeding 50 pounds	10	E	15 %	
7311.00.90	Other	0	A	FREE	
73.12	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED.				
7312.10	Cables:				
7312.10.10	For fishing, whether or not combined with other materials	0	A	5 %	
7312.10.90	Other	0	A	FREE	
7312.90.00	Other	0	A	10 %	
7313	BARBED WIRE OF IRON OR STEEL TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL.				
7313.00.10	Galvanised wire, coated or sheathed with plastics	15	G	FREE	
7313.00.20	Barbed wire	15	G	15 %	
7313.00.90	Other	15	G	15 %	
73.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL.				
7314.12.00	Endless bands for machinery, of stainless steel	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7314.14	Other woven cloth, of stainless steel				
7314.14.10	Mesh for screens, of the kind used in quarries	0	A	10 %	
7314.14.20	Metal mesh suitable for protecting against insects	0	A	10 %	
7314.14.30	Metal mesh for fences	0	A	10 %	
7314.14.40	Mesh suitable for gabions	0	A	10 %	
7314.14.90	Other	0	A	15 %	
7314.19	Other:				
7314.19.10	Mesh for screens, of the kind used in quarries	10	E	10 %	
7314.19.20	Metal mesh suitable for protecting against insects	10	E	10 %	
7314.19.30	Metal mesh for fences	10	E	10 %	
7314.19.40	Mesh suitable for gabions	10	E	10 %	
7314.19.50	Other endless bands for machinery	10	G	10 %	
7314.19.90	Other	10	E	15 %	
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more				
7314.20.10	Mesh for screens, of the kind used in quarries	10	G	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7314.20.20	Fencing mesh	10	G	10 %	
7314.20.90	Other	10	G	15 %	
7314.31	Plated or coated with zinc:				
7314.31.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.31.20	Metal mesh suitable for protecting against insects	10	G	10 %	
7314.31.30	Fencing mesh (other than for chicken coops)	10	G	15 %	
7314.31.40	Mesh for chicken coops	10	G	10 %	
7314.31.90	Other	10	G	15 %	
7314.39	Other:				
7314.39.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.39.20	Metal mesh suitable for protecting against insects	10	G	10 %	
7314.39.30	Fencing mesh (other than for chicken coops)	10	G	15 %	
7314.39.40	Mesh for chicken coops	10	G	10 %	
7314.39.90	Other	10	G	15 %	
7314.41	Plated or coated with zinc:				
7314.41.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.41.20	Metal mesh for fences	10	G	10 %	
7314.41.30	Mesh suitable for gabions	10	G	10 %	
7314.41.90	Other	10	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7314.42	Coated with plastics				
7314.42.10	Mesh for cyclones	10	E	15 %	
7314.42.20	Mesh suitable for gabions	10	E	10 %	
7314.42.90	Other	10	E	15 %	
7314.49	Other:				
7314.49.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.49.20	Metal mesh for fences	10	G	10 %	
7314.49.30	Mesh suitable for gabions	10	G	10 %	
7314.49.90	Other	10	G	15 %	
7314.50	Expanded metal:				
7314.50.10	Of a type used as scratch oat mesh	10	E	15 %	
7314.50.20	Other, expanded metal, whether or not galvanised, of USG 9 or higher gauge, with a long rhomboid opening not exceeding three inches	10	E	15 %	
7314.50.90	Other	10	E	FREE	
73.15	CHAIN AND PARTS THEREOF, OF IRON OR STEEL.				
7315.11.00	Roller chain	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7315.12.00	Other chain	0	A	3 %	
7315.19.00	Parts	0	A	3 %	
7315.20.00	Skid chain	0	A	3 %	
7315.81.00	Stud-link	0	A	3 %	
7315.82	Other, welded link:				
7315.82.10	Galvanised, for fishing nets	0	A	5 %	
7315.82.90	Other	0	A	15 %	
7315.89	Other:				
7315.89.10	Galvanised, for fishing nets	0	A	5 %	
7315.89.90	Other	0	A	3 %	
7315.90.00	Other parts	0	A	15 %	
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL.	0	A	10 %	
73.17	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER.				
7317.00.11	Galvanised	10	G	10 %	
7317.00.12	Nails for footwear	10	G	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7317.00.19	Other	10	G	10 %	
7317.00.20	Fencing staples	10	G	15 %	
7317.00.30	Hook-nails and the like	10	G	15 %	
7317.00.90	Other	10	G	FREE	
73.18	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL.				
7318.11.00	Coach screws	5	E	10 %	
7318.12.00	Other wood screws	5	E	10 %	
7318.13.00	Screw hooks and screw rings	5	E	10 %	
7318.14.00	Self-tapping screws	5	E	10 %	
7318.15.00	Other screws and bolts, whether or not with their nuts or washers	5	C	10 %	
7318.16.00	Nuts	5	C	10 %	
7318.19.00	Other	5	E	FREE	
7318.21.00	Spring washers and other lock washers	0	A	FREE	
7318.22.00	Other washers	0	A	10 %	
7318.23.00	Rivets	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7318.24.00	Cotters and cotter-pins	0	A	10 %	
7318.29.00	Other	0	A	10 %	
73.19	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
7319.20.00	Safety pins	0	A	15 %	
7319.30.00	Other pins	0	A	FREE	
7319.90	Other:				
7319.90.10	Sewing, darning or embroidery needles	0	A	3 %	
7319.90.90	Other	0	A	15 %	
73.20	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL.				
7320.10.00	Leaf-springs and leaves therefor	10	E	FREE	
7320.20.00	Helical springs	10	E	FREE	
7320.90.00	Other	0	A	FREE	
73.21	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL.				
7321.11	Of gas fuel or both gas and other fuels:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7321.11.10	Assembled	10	E	15 %	
7321.11.10A	Only cookers and cooking plates	15	E	15 %	
7321.11.20	Unassembled or disassembled	10	E	3 %	
7321.11.20A	Only cookers and cooking plates	15	E	3 %	
7321.12	For liquid fuel:				
7321.12.10	Assembled	15	E	15 %	
7321.12.20	Unassembled or disassembled	15	E	3 %	
7321.19	Other, including appliances for solid fuel:				
7321.19.10	Assembled	10	E	10 %	
7321.19.10A	Only 'Anafre' clay pots, portable stoves and cookers	15	E	10 %	
7321.19.20	Unassembled or disassembled	10	E	3 %	
7321.19.20A	Only 'Anafre' clay pots, portable stoves and cookers	15	E	3 %	
7321.81.00	For gas fuel or both gas and other fuels	10	G	15 %	
7321.82.00	For liquid fuel	10	E	15 %	
7321.89.00	Other, including appliances for solid fuel	10	E	10 %	
7321.90.00	Parts	15	E	15 %	

▼B

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.22	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL.				
7322.11.00	Of cast iron	0	A	15 %	
7322.19.00	Other	0	A	15 %	
7322.90.00	Other	0	A	15 %	
73.23	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL.				
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:				
7323.10.10	Iron or steel wool	15	E	10 %	
7323.10.90	Other	15	E	15 %	
7323.91	Of cast iron, not enamelled:				
7323.91.10	For use in the kitchen	15	E	15 %	
7323.91.10A	Only handles	5	E	15 %	
7323.91.90	Other	15	E	15 %	
7323.91.90A	Only handles	5	E	15 %	
7323.92.00	Of cast iron, enamelled	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7323.92.00A	Only handles	5	E	10 %	
7323.92.00B	Only other parts	5	E	10 %	
7323.93.00	Of stainless steel	15	E	10 %	
7323.93.00A	Only handles	5	E	10 %	
7323.92.00B	Only other parts	5	E	10 %	
7323.94.00	Of iron or steel, enamelled	15	E	10 %	
7323.94.00A	Only handles	5	E	10 %	
7323.92.00B	Only other parts	5	E	10 %	
7323.99	Other:				
7323.99.10	Wire hangers	15	E	15 %	
7323.99.20	Boot and shoe lasts	15	E	FREE	
7323.99.90	Other	15	E	10 %	
7323.99.90A	Only handles	5	E	10 %	
73.24	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL.				
7324.10.00	Sinks and washbasins, of stainless steel	15	E	10 %	
7324.21.00	Of cast iron, whether or not enamelled	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7324.29.00	Other	15	E	10 %	
7324.90.00	Other, including parts	15	E	10 %	
73.25	OTHER CAST ARTICLES OF IRON OR STEEL.				
7325.10	Of non-malleable cast iron:				
7325.10.10	Articles for pipelines	10	E	15 %	
7325.10.90	Other	10	E	15 %	
7325.91.00	Grinding balls and similar articles for mills	0	A	3 %	
7325.99	Other:				
7325.99.10	Articles for pipelines	10	E	15 %	
7325.99.90	Other	10	E	10 %	
73.26	OTHER ARTICLES OF IRON OR STEEL.				
7326.11.00	Grinding balls and similar articles for mills	0	A	3 %	
7326.19.00	Other	10	E	15 %	
7326.20	Articles of iron or steel wire:				
7326.20.10	Clothes hangers for commercial premises	10	E	5 %	
7326.20.20	Copper-coated fastening for sealing bags or sachets	10	E	FREE	
7326.20.90	Other	10	E	15 %	
7326.20.90A	Only traps for animals	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7326.20.90B	Only gabions	0	A	15 %	
7326.20.90C	Only quick-fit hooks with swivels	0	A	15 %	
7326.90	Other:				
7326.90.10	Blinds and curtains	0	A	10 %	
7326.90.20	Tool boxes	0	A	10 %	
7326.90.30	Cattle crushes; wire strainers for fences	0	A	FREE	
7326.90.41	Junction boxes, covers, mouldings	0	A	15 %	
7326.90.49	Other	0	A	10 %	
7326.90.50	Clamps, collars, support clips for pipes, flexible joints, suspension grips, anchoring grips and similar gear	0	A	10 %	
7326.90.60	Bathroom cabinets, with or without mirror	0	A	10 %	
7326.90.70	Drinking and feeding troughs for animals	0	A	3 %	
7326.90.80	Tinplate candle wick holders	0	A	FREE	
7326.90.90	Other	0	A	10 %	
7401.00.00	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).	0	A	15 %	
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING.	0	A	FREE	
74.03	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.				
7403.11.00	Cathodes and sections of cathodes	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7403.12.00	Wire-bars	0	A	FREE	
7403.13.00	Billets	0	A	15 %	
7403.19.00	Other	0	A	15 %	
7403.21.00	Copper-zinc base alloys (brass)	0	A	FREE	
7403.22.00	Copper-tin base alloys (bronze)	0	A	15 %	
7403.29.00	Other copper alloys (other than master alloys of heading 74.05)	0	A	15 %	
7404.00.00	COPPER WASTE AND SCRAP.	0	A	10 %	
7405.00.00	MASTER ALLOYS OF COPPER.	0	A	15 %	
74.06	COPPER POWDERS AND FLAKES.				
7406.10.00	Powders of non-lamellar structure	0	A	15 %	
7406.20.00	Powders of lamellar structure; flakes	0	A	FREE	
74.07	COPPER BARS, RODS AND PROFILES.				
7407.10	Of refined copper:				
7407.10.10	Hollow bars	0	A	10 %	
7407.10.20	Wire bars	0	A	FREE	
7407.10.90	Other	0	A	10 %	
7407.21	Of copper-zinc base alloys (brass):				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7407.21.10	Hollow bars	0	A	10 %	
7407.21.90	Other	0	A	10 %	
7407.29	Other:				
7407.29.11	Hollow bars	0	A	10 %	
7407.29.19	Other	0	A	10 %	
7407.29.21	Hollow profiles	0	A	10 %	
7407.29.29	Other	0	A	10 %	
7407.29.91	Hollow bars	0	A	FREE	
7407.29.99	Other	0	A	FREE	
74.08	COPPER WIRE.				
7408.11	Of which the maximum cross-sectional dimension exceeds 6 mm:				
7408.11.10	For drawing	0	A	FREE	
7408.11.90	Other	0	A	10 %	
7408.19	Other:				
7408.19.10	Not plated or coated, for the manufacture of cans	0	A	FREE	
7408.19.90	Other	0	A	10 %	
7408.21.00	Copper-zinc base alloys (brass)	0	A	15 %	
7408.22.00	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7408.29.00	Other	0	A	15 %	
74.09	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,15 MM.				
7409.11.00	In coils	0	A	15 %	
7409.19.00	Other	0	A	15 %	
7409.21.00	In coils	0	A	FREE	
7409.29.00	Other	0	A	15 %	
7409.31.00	In coils	0	A	FREE	
7409.39.00	Other	0	A	15 %	
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	15 %	
7409.90.00	Of other copper alloys	0	A	15 %	
74.10	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,15 MM.				
7410.11.00	Of refined copper	0	A	FREE	
7410.12.00	Of copper alloys	0	A	15 %	
7410.21.00	Of refined copper	0	A	15 %	
7410.22.00	Of copper alloys	0	A	15 %	
74.11	COPPER TUBES AND PIPES.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7411.10.00	Of refined copper	0	A	10 %	
7411.21.00	Copper-zinc base alloys (brass)	0	A	FREE	
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	10 %	
7411.29.00	Other	0	A	FREE	
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES).				
7412.10.00	Of refined copper	0	A	10 %	
7412.20.00	Of copper alloys	0	A	10 %	
7413.00.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED.	0	A	10 %	
7413.00.00A	Only of electrolytic copper	5	E	10 %	
74.15	NAILS, TACKS, DRAWING PINS, STAPLES AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER.				
7415.10.00	Nails and tacks, drawing pins, staples and similar articles	0	A	FREE	
7415.21.00	Washers (including spring washers)	0	A	FREE	
7415.29.00	Other	0	A	10 %	
7415.33.00	Screws; bolts and nuts	0	A	FREE	
7415.39.00	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
74.18	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER.				
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like	15	E	15 %	
7418.19	Other:				
7418.19.10	Kitchenware; tablewear	15	E	15 %	
7418.19.20	Clothes hangers and clothes pins	15	E	15 %	
7418.19.90	Other	15	E	15 %	
7418.19.90A	Only handles	0	A	15 %	
7418.20.00	Sanitary ware and parts thereof	15	E	10 %	
74.19	OTHER ARTICLES OF COPPER.				
7419.10.00	Chain and parts thereof	0	A	15 %	
7419.91	Cast, moulded, stamped or forged, but not further worked				
7419.91.10	Articles for pipelines	15	E	15 %	
7419.91.90	Other	15	E	15 %	
7419.99	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7419.99.11	Of a capacity exceeding 300 litres	15	E	15 %	
7419.99.11A	Only containers for compressed or liquefied gas	0	A	15 %	
7419.99.19	Other	15	E	15 %	
7419.99.19A	Only containers for compressed or liquefied gas	0	A	15 %	
7419.99.20	Articles of wire	0	A	15 %	
7419.99.20A	Only metal cloth	5	E	15 %	
7419.99.30	For sieves or for protection against insects	5	E	10 %	
7419.99.90	Other	15	E	15 %	
7419.99.90A	Only anodes of copper or of copper alloys for electro-plating	0	A	15 %	
7419.99.90B	Only copper springs	0	A	15 %	
75.01	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY.				
7501.10.00	Nickel mattes	0	A	10 %	
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A	10 %	
75.02	UNWROUGHT NICKEL.				
7502.10.00	Nickel, not alloyed	0	A	10 %	
7502.20.00	Nickel alloys	0	A	10 %	
7503.00.00	NICKEL WASTE AND SCRAP.	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7504.00.00	NICKEL POWDERS AND FLAKES.	0	A	15 %	
75.05	NICKEL BARS, RODS, PROFILES AND WIRE.				
7505.11	Of nickel, not alloyed:				
7505.11.10	Hollow bars	0	A	10 %	
7505.11.90	Other	0	A	15 %	
7505.12	Of nickel alloys:				
7505.12.10	Hollow bars	0	A	10 %	
7505.12.90	Other	0	A	15 %	
7505.21.00	Of nickel, not alloyed	0	A	15 %	
7505.22.00	Of nickel alloys	0	A	15 %	
75.06	NICKEL PLATES, SHEETS, STRIP AND FOIL.				
7506.10.00	Of nickel, not alloyed	0	A	15 %	
7506.20.00	Of nickel alloys	0	A	15 %	
75.07	NICKEL TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE COUPLINGS, ELBOWS, SLEEVES).				
7507.11.00	Of nickel, not alloyed	0	A	10 %	
7507.12.00	Of nickel alloys	0	A	10 %	
7507.20.00	Tube or pipe fittings	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
75.08	OTHER ARTICLES OF NICKEL.				
7508.10	Cloth, grill and netting, of nickel wire:				
7508.10.10	Cloth	0	A	10 %	
7508.10.90	Other	0	A	15 %	
7508.90	Other:				
7508.90.10	Electroplating anodes	0	A	FREE	
7508.90.20	Articles for pipelines	0	A	15 %	
7508.90.31	Bolts, screws, nuts and similar threaded articles	0	A	10 %	
7508.90.39	Other	0	A	10 %	
7508.90.40	Tableware, household articles and parts thereof	0	A	15 %	
7508.90.51	Bathtubs	0	A	10 %	
7508.90.52	Watering cans and spouts	0	A	10 %	
7508.90.53	Wash-basins, bidets, urinals, water closet pans and flushing cisterns	0	A	10 %	
7508.90.54	Bathroom accessories for building in or permanent fixture	0	A	10 %	
7508.90.59	Other	0	A	10 %	
7508.90.61	Of a capacity of 300 litres or more	0	A	15 %	
7508.90.69	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7508.90.70	Casks, drums, boxes and similar containers for the conveyance or packing of goods	0	A	15 %	
7508.90.90	Other	0	A	15 %	
76.01	UNWROUGHT ALUMINIUM.				
7601.10.00	Aluminium, not alloyed	0	A	FREE	
7601.20.00	Aluminium alloys	0	A	FREE	
7602.00.00	ALUMINIUM WASTE AND SCRAP.	0	A	10 %	
76.03	ALUMINIUM POWDERS AND FLAKES.				
7603.10.00	Powders of non-lamellar structure	0	A	15 %	
7603.20.00	Powders of lamellar structure; flakes	0	A	FREE	
76.04	ALUMINIUM BARS, RODS AND PROFILES.				
7604.10	Of aluminium, not alloyed:				
7604.10.10	Bars	5	G	FREE	
7604.10.21	Profile shapes	10	G	10 %	
7604.10.22	Hollow profiles	10	G	10 %	
7604.21.00	Hollow profiles	10	G	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7604.29	Other:				
7604.29.10	Bars	5	G	FREE	
7604.29.20	Beams for shuttering	5	G	10 %	
7604.29.90	Other	5	G	10 %	
7604.29.90A	Only profiles	10	G	10 %	
76.05	ALUMINIUM WIRE.				
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	FREE	
7605.19.00	Other	0	A	15 %	
7605.19.00A	Only of circular cross-section	10	E	15 %	
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	FREE	
7605.29.00	Other	15	E	15 %	
76.06	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 MM.				
7606.11	Of aluminium, not alloyed:				
7606.11.10	Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	10	E	15 %	
7606.11.20	Other plates, sheets and strips, perforated, corrugated or fluted	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7606.11.90	Other	10	E	FREE	
7606.12	Of aluminium alloys:				
7606.12.10	Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	10	E	FREE	
7606.12.20	Other plates, sheets and strips, perforated, corrugated or fluted	10	E	10 %	
7606.12.90	Other	—	A	FREE	
7606.91	Of aluminium, not alloyed:				
7606.91.10	Other plates, sheets and strips, perforated, corrugated or fluted	0	A	10 %	
7606.91.90	Other	0	A	15 %	
7606.92	Of aluminium alloys:				
7606.92.10	Other plates, sheets and strips, perforated, corrugated or fluted	0	A	10 %	
7606.92.20	Discs for the manufacture of gas cylinders	0	A	FREE	
7606.92.90	Other	0	A	FREE	
76.07	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM.				
7607.11.00	Rolled but not further worked	0	A	FREE	
7607.19	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7607.19.10	Aluminium foil, not printed, in rolls	0	A	FREE	
7607.19.90	Other	0	A	10 %	
7607.19.90A	Only printed, of a thickness not exceeding 0,019 mm	5	E	10 %	
7607.19.90B	Only other printed	10	E	10 %	
7607.20	Backed:				
7607.20.10	Foil strips	0	A	FREE	
7607.20.20	Aluminium foil, not printed, in rolls	—	A	FREE	
7607.20.90	Other	0	A	10 %	
7607.20.90A	Only coated with adhesive on one side and backed with silicone-coated paper, printed	10	E	10 %	
7607.20.90B	Only backed with paper (other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0,23 mm	10	E	10 %	
76.08	ALUMINIUM TUBES AND PIPES.				
7608.10	Of aluminium, not alloyed:				
7608.10.10	Not in coils, of circular cross-section of an internal diameter not exceeding 4 inches, for water, electrical purposes or furniture	5	E	10 %	
7608.10.90	Other	5	E	15 %	
7608.10.90A	Only ferrules for pencils	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7608.20	Of aluminium alloys:				
7608.20.10	Not in coils, of circular cross-section of an internal diameter not exceeding 4 inches, for water, electrical purposes or furniture	10	G	10 %	
7608.20.90	Other	10	G	15 %	
7608.20.90A	Only of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A	15 %	
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES).	0	A	FREE	
76.10	ALUMINIUM STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES.				
7610.10	Doors, windows and their frames and thresholds for doors:				
7610.10.10	Frames for doors and windows and thresholds for doors	15	G	10 %	
7610.10.20	Doors and windows, with or without glass	15	G	15 %	
7610.10.90	Other	15	G	10 %	
7610.90	Other:				
7610.90.10	Profiles prepared for suspended ceilings	15	G	10 %	
7610.90.20	Balustrades and parts thereof	15	G	15 %	
7610.90.30	Shuttering and parts thereof, for concrete constructional work	15	G	FREE	
7610.90.40	Props, scaffolding and parts thereof	15	G	10 %	
7610.90.50	Other structures (partitions, columns, pillars, towers, posts, etc.) other than parts thereof	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7610.90.91	Beams for shuttering	15	G	FREE	
7610.90.99	Other parts and components prepared for use in structures	15	G	5 %	
76.11	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7611.00.10	Of a capacity exceeding 300 litres	15	E	15 %	
7611.00.90	Other	15	E	15 %	
76.12	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7612.10.00	Collapsible tubular containers	10	E	FREE	
7612.90	Other:				
7612.90.11	For fertilisation and sedimentation, suitable for agriculture	10	E	FREE	
7612.90.19	Other	10	E	15 %	
7612.90.19A	Only milk churns	0	A	15 %	
7612.90.91	Heat-insulated vessels	10	E	15 %	
7612.90.92	Containers for beers or aerated beverages	10	E	15 %	
7612.90.99	Other	10	E	15 %	
7612.90.99A	Only seamless tubular containers	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
76.13	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS.				
7613.00.11	Of a capacity not exceeding 50 pounds	15	E	15 %	
7613.00.12	Of a capacity exceeding 50 pounds, but not exceeding 100 pounds	0	A	15 %	
7613.00.19	Other	0	A	10 %	
7613.00.90	Other	0	A	10 %	
76.14	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED.				
7614.10.00	With steel core	10	G	10 %	
7614.90.00	Other	10	G	10 %	
76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM.				
7615.11.00	Pot scourers and scouring or polishing pads, gloves and the like	15	E	15 %	
7615.19	Other:				
7615.19.10	Saucepans of cast aluminium	15	E	15 %	
7615.19.20	Pressure cookers	15	E	10 %	
7615.19.30	Other kitchenware	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7615.19.40	Tableware	15	E	15 %	
7615.19.60	Polished baking trays	15	E	3 %	
7615.19.90	Other	15	E	10 %	
7615.19.90A	Only handles and spouts	5	E	10 %	
7615.20	Sanitary ware and parts thereof:				
7615.20.10	Bathtubs, sinks	15	E	10 %	
7615.20.20	Wash-basins, bidets and water closet pans	15	E	10 %	
7615.20.30	Bathroom accessories for permanent fixture or building in	15	E	10 %	
7615.20.90	Other	15	E	10 %	
76.16	OTHER ARTICLES OF ALUMINIUM.				
7616.10	Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles:				
7616.10.10	Bolts, screws, nuts, and similar threaded articles	0	A	15 %	
7616.10.20	Tubular rivets	0	A	FREE	
7616.10.90	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7616.91.00	Cloth, grill and netting, of aluminium wire	15	E	15 %	
7616.99	Other:				
7616.99.10	Tool boxes	10	E	10 %	
7616.99.20	Pocket-size cases, purses, key-cases, snuffboxes, jewel boxes and similar articles	10	E	15 %	
7616.99.31	Outdoor containers for waste	10	E	15 %	
7616.99.39	Other	10	E	15 %	
7616.99.40	Tripods for irrigation systems	10	E	FREE	
7616.99.91	Chain and parts thereof	0	A	FREE	
7616.99.92	Blinds for buildings and Venetian blinds	10	E	15 %	
7616.99.93	Expanded metal	10	E	15 %	
7616.99.94	Hearth tiles and slabs not elsewhere included	10	E	10 %	
7616.99.95	Turtle exclusion devices for fishing nets	10	E	FREE	
7616.99.97	Boot and shoe lasts	10	E	FREE	
7616.99.99	Other	10	E	15 %	
7616.99.99A	Only blunt staples	0	A	15 %	
78.01	UNWROUGHT LEAD.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7801.10.00	Refined lead	0	A	15 %	
7801.91.00	Containing by weight antimony as the principal other element	0	A	FREE	
7801.99.00	Other	0	A	15 %	
7802.00.00	LEAD WASTE AND SCRAP.	0	A	10 %	
78.04	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.				
7804.11.00	Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0,2 mm	0	A	15 %	
7804.19.00	Other	0	A	15 %	
7804.20.00	Powders and flakes	0	A	15 %	
78.06	OTHER ARTICLES OF LEAD.				
7806.00.10	Articles for pipelines; cast, pressed or forged parts of lead; cordage rope and cables	15	E	15 %	
7806.00.21	Tubes for packing ointments and creams	15	E	15 %	
7806.00.22	Reservoirs, tanks, vats and similar containers, of a capacity of 500 litres or more	15	E	15 %	
7806.00.23	Reservoirs, tanks and similar containers, of a capacity of less than 500 litres	15	E	15 %	
7806.00.29	Other	15	E	15 %	
7806.00.91	Lead bars, rods, profiles and wire	5	E	10 %	
7806.00.92	Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	E	10 %	
7806.00.99	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
79.01	UNWROUGHT ZINC.				
7901.11.00	Containing by weight not less than 99,99 % of zinc	0	A	15 %	
7901.12.00	Containing by weight less than 99,99 % of zinc	0	A	15 %	
7901.20.00	Zinc alloys	0	A	15 %	
7902.00.00	ZINC WASTE AND SCRAP.	0	A	10 %	
7903.10.00	Zinc dust	0	A	10 %	
7903.90.00	Other	0	A	FREE	
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE.	0	A	FREE	
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL.	0	A	10 %	
79.07	OTHER ARTICLES OF ZINC.				
7907.00.10	Articles for pipelines, roof capping, skylight frames and other fabricated building components	0	A	10 %	
7907.00.21	Of a capacity exceeding 500 litres	0	A	15 %	
7907.00.29	Other	0	A	15 %	
7907.00.31	Cans and similar containers, of a capacity not exceeding 50 litres, other than double-walled containers	0	A	15 %	
7907.00.39	Other	0	A	15 %	
7907.00.40	Containers for compressed or liquefied gas	0	A	15 %	
7907.00.50	Cloth, grill and netting of zinc wire; expanded metal	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7907.00.61	Zinc nails and tacks, drawing pins, staples and similar articles	0	A	FREE	
7907.00.62	Screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A	FREE	
7907.00.70	Stoves, ranges, grates, cookers, roasters, braziers, gas-rings, plate warmers and similar heating apparatus, hot air distributors and the like	0	A	15 %	
7907.00.81	Kitchenware; tableware and other articles for table use	0	A	15 %	
7907.00.89	Other	0	A	15 %	
7907.00.91	Sanitary ware and parts thereof	0	A	10 %	
7907.00.92	Anodes	0	A	FREE	
7907.00.93	Blinds and curtains	0	A	15 %	
7907.00.94	Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A	15 %	
7907.00.99	Other	0	A	15 %	
80.01	UNWROUGHT TIN.				
8001.10.00	Tin, not alloyed	0	A	FREE	
8001.20.00	Tin alloys	0	A	15 %	
8002.00.00	TIN WASTE AND SCRAP.	0	A	10 %	
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE.	0	A	FREE	
80.07	OTHER ARTICLES OF TIN.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8007.00.10	Boxes, cans and similar packings	0	A	15 %	
8007.00.21	Tableware and kitchenware	0	A	10 %	
8007.00.29	Other	0	A	15 %	
8007.00.90	Other	0	A	15 %	
81.01	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8101.10.00	Powder	0	A	15 %	
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	0	A	15 %	
8101.96.00	Wire	0	A	15 %	
8101.97.00	Waste and scrap	0	A	10 %	
8101.99.00	Other	0	A	15 %	
81.02	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8102.10.00	Powder	0	A	15 %	
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A	15 %	
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	A	15 %	
8102.96.00	Wire	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8102.97.00	Waste and scrap	0	A	10 %	
8102.99.00	Other	0	A	15 %	
81.03	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0	A	15 %	
8103.30.00	Waste and scrap	0	A	10 %	
8103.90.10	Cloth, grill and netting	0	A	15 %	
8103.90.90	Other	0	A	15 %	
81.04	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8104.11.00	Containing at least 99,8 % by weight of magnesium	0	A	15 %	
8104.19.00	Other	0	A	15 %	
8104.20.00	Waste and scrap	0	A	10 %	
8104.30.00	Raspings, turnings and granules, graded according to size; powders	0	A	10 %	
8104.90	Other:				
8104.90.10	Bars, rods, plates, sheets, profiles, wire, tubes and pipes	0	A	15 %	
8104.90.20	Cloth, grill and netting	0	A	10 %	
8104.90.30	Bolts, screws, nuts, washers, hook-nails and similar articles	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8104.90.41	Of a capacity not exceeding 300 litres	0	A	15 %	
8104.90.49	Other	0	A	15 %	
8104.90.90	Other	0	A	15 %	
81.05	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A	15 %	
8105.30.00	Waste and scrap	0	A	10 %	
8105.90.00	Other	0	A	15 %	
81.06	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8106.00.10	Waste and scrap	0	A	10 %	
8106.00.20	Unwrought	0	A	15 %	
8106.00.90	Other	0	A	15 %	
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8107.20.00	Unwrought cadmium; powders	0	A	15 %	
8107.30.00	Waste and scrap	0	A	10 %	
8107.90.00	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8108.20.00	Unwrought titanium; powders	0	A	15 %	
8108.30.00	Waste and scrap	0	A	10 %	
8108.90.00	Other	0	A	FREE	
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8109.20.00	Unwrought zirconium; powders	0	A	15 %	
8109.30.00	Waste and scrap	0	A	10 %	
8109.90.00	Other	0	A	15 %	
81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8110.10.00	Unwrought antimony; powders	0	A	15 %	
8110.20.00	Waste and scrap	0	A	10 %	
8110.90.00	Other	0	A	15 %	
81.11	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8111.00.10	Waste and scrap	0	A	10 %	
8111.00.20	Unwrought	0	A	FREE	
8111.00.90	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
81.12	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.				
8112.12.00	Unwrought; powders	0	A	15 %	
8112.13.00	Waste and scrap	0	A	15 %	
8112.19.00	Other	0	A	15 %	
8112.21.00	Unwrought; powders	0	A	15 %	
8112.22.00	Waste and scrap	0	A	10 %	
8112.29.00	Other	0	A	15 %	
8112.51.00	Unwrought; powders	0	A	15 %	
8112.52.00	Waste and scrap	0	A	10 %	
8112.59.00	Other	0	A	15 %	
8112.92	Unwrought; powders; waste and scrap				
8112.92.10	Germanium or vanadium, unwrought	0	A	15 %	
8112.92.90	Other	0	A	10 %	
8112.99.00	Other	0	A	15 %	
81.13	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8113.00.10	Waste and scrap	0	A	10 %	
8113.00.20	Unwrought	0	A	15 %	
8113.00.90	Other	0	A	15 %	
82.01	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.				
8201.10.00	Spades and shovels	15	E	10 %	
8201.20.00	Forks	0	A	FREE	
8201.30.10	Picks	15	E	10 %	
8201.30.20	Leaf or grass rakes	15	E	15 %	
8201.30.90	Other	15	E	FREE	
8201.40.10	Of a kind used in forestry or agriculture	—	A	FREE	
8201.40.90	Other	0	A	10 %	
8201.40.90A	Only axes, picks, knives and banana tree cutters	15	E	10 %	
8201.40.90B	Only machetes	15	E	10 %	
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	0	A	FREE	
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	—	A	FREE	
82.02	HANDSAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES).				
8202.10.00	Hand saws	0	A	10 %	
8202.20.00	Band saw blades	0	A	3 %	
8202.20.00A	Only of steel, of a thickness of 6 mm or more but not more than 31 mm and a width of 0,6 mm or more but not more than 25 mm	5	E	3 %	
8202.31.00	With working parts of steel	0	A	3 %	
8202.39.00	Other, including parts	0	A	3 %	
8202.39.00A	Only saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,752 mm and a thickness of 0,5 mm or more but not more than 35 mm	5	E	3 %	
8202.40.00	Chain saw blades	0	A	10 %	
8202.91.00	Straight saw blades, for working metal	0	A	3 %	
8202.91.00A	Only for hand-operated bow saws, of a width not exceeding 135 mm, a thickness not exceeding 0,8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 254 mm	10	E	3 %	
8202.99.00	Other	0	A	3 %	
82.03	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8203.10	Files, rasps and similar tools:				
8203.10.10	Triangular files for metal, of a kind used in agriculture or forestry	0	A	FREE	
8203.10.90	Other	0	A	10 %	
8203.10.90A	Only flat files for metal	10	E	10 %	
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools:				
8203.20.10	Tweezers	0	A	15 %	
8203.20.90	Other	0	A	10 %	
8203.30.00	Metal-cutting shears and similar tools	0	A	10 %	
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A	10 %	
82.04	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES.				
8204.11.00	Non-adjustable	0	A	10 %	
8204.12.00	Adjustable	0	A	10 %	
8204.20.00	Interchangeable spanner sockets, with or without handles	0	A	10 %	
82.05	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOWLAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8205.10.00	Drilling, threading or tapping tools	0	A	10 %	
8205.20	Hammers and sledge hammers:				
8205.20.11	Of copper or copper alloys	0	A	15 %	
8205.20.19	Other	0	A	15 %	
8205.20.90	Other	0	A	10 %	
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	0	A	10 %	
8205.40.00	Screwdrivers	0	A	10 %	
8205.51	Household tools:				
8205.51.10	Of copper or copper alloys	15	E	15 %	
8205.51.20	Holders for paint rollers	15	E	10 %	
8205.51.90	Other	15	E	15 %	
8205.51.90A	Only can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	E	15 %	
8205.59	Other:				
8205.59.10	Hand-held instruments for dehorning	0	A	5 %	
8205.59.90	Other	0	A	10 %	
8205.59.90A	Only chisels of a length of 10 cm or more but not more than 25 cm	5	E	10 %	
8205.60.00	Blow lamps	0	A	10 %	
8205.70.00	Vices, clamps and the like	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8205.80.00	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	0	A	10 %	
8205.90	Sets of articles of two or more of the foregoing subheadings				
8205.90.11	Of copper or copper alloys	0	A	15 %	
8205.90.19	Other	0	A	15 %	
8205.90.90	Other	0	A	10 %	
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING NOS. 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE.	0	A	10 %	
82.07	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE TOOLS (FOR EXAMPLE: FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING MATERIAL, AND ROCK DRILLING OR EARTH BORING TOOLS.				
8207.13.00	With working part of cermets	0	A	3 %	
8207.19.00	Other, including parts	0	A	3 %	
8207.20.00	Dies for drawing or extruding metal	0	A	3 %	
8207.30.00	Tools for pressing, stamping or punching	0	A	3 %	
8207.30.00A	Only dies and punches for pressing	5	C	3 %	
8207.40.00	Tools for tapping or threading	0	A	3 %	
8207.50.00	Tools for drilling, other than for rock-drilling	0	A	3 %	
8207.60.00	Tools for boring or broaching	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8207.70.00	Tools for milling	0	A	3 %	
8207.80.00	Tools for turning	0	A	3 %	
8207.90.00	Other interchangeable tools	0	A	3 %	
82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.				
8208.10.00	For metal working	0	A	3 %	
8208.20.00	For wood working	0	A	3 %	
8208.30.00	For kitchen appliances or for machines used by the food industry	0	A	3 %	
8208.40.00	For agricultural, horticultural or forestry machines	0	A	3 %	
8208.90.00	Other	0	A	3 %	
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS.	0	A	10 %	
82.10	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK.				
8210.00.10	Maize-mills, mainly	0	A	15 %	
8210.00.90	Other	0	A	15 %	
82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREFOR.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8211.10	Sets:				
8211.10.10	For artisans	10	E	10 %	
8211.10.90	Other	10	E	15 %	
8211.91.00	Table knives having fixed blades	10	E	15 %	
8211.92	Other knives having fixed blades				
8211.92.10	Knives for use by artisans	10	E	10 %	
8211.92.90	Other	10	E	15 %	
8211.93	Knives having other than fixed blades:				
8211.93.10	For artisans	15	E	10 %	
8211.93.90	Other	15	E	15 %	
8211.94.00	Blades	0	A	15 %	
8211.95	Handles of base metal:				
8211.95.10	For artisans	15	E	10 %	
8211.95.90	Other	15	E	15 %	
82.12	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).				
8212.10.00	Razors and razor blades	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8212.20.00	Safety razor blades, including razor blade blanks in strips	0	A	10 %	
8212.90.00	Other parts	0	A	10 %	
82.13	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.				
8213.00.10	Blunt-point scissors	15	E	15 %	
8213.00.90	Other	15	E	10 %	
82.14	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES).				
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and their blades:				
8214.10.10	Pencil sharpeners and blades therefor	15	E	10 %	
8214.10.90	Other	15	E	10 %	
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	10	E	10 %	
8214.90	Other:				
8214.90.10	Hair clippers	10	E	10 %	
8214.90.91	Combs fitted with a blade for cutting hair	10	E	10 %	
8214.90.99	Other	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
82.15	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.				
8215.10.00	Sets of assorted articles containing at least one article plated with precious metal	10	E	10 %	
8215.20.00	Other sets of assorted articles	10	E	10 %	
8215.91.00	Plated with precious metal	10	E	10 %	
8215.99.00	Other	10	E	10 %	
83.01	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL.				
8301.10.00	Padlocks	5	C	FREE	
8301.20.00	Motor vehicle locks	0	A	10 %	
8301.30.00	Furniture locks	0	A	FREE	
8301.40.00	Other locks	—	A	FREE	
8301.50.00	Clasps and frames with clasps, incorporating locks	0	A	FREE	
8301.60.00	Parts	0	A	FREE	
8301.70.00	Keys presented separately	5	E	10 %	
83.02	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE-METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS, OF BASE METAL.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8302.10.00	Hinges	—	A	FREE	
8302.20.00	Wheels	0	A	FREE	
8302.30.00	Other mountings, fittings and similar articles for motor vehicles	0	A	10 %	
8302.41	Suitable for buildings:				
8302.41.10	Glass holders for slatted glass of a width exceeding 4 inches	10	C	FREE	
8302.41.20	Mechanisms for closing windows	10	E	FREE	
8302.41.30	Other mountings, fittings and similar articles for blinds	10	C	FREE	
8302.41.90	Other	10	C	10 %	
8302.41.90A	Only opening and closing mechanisms for windows and window clips	10	E	10 %	
8302.41.90B	Only spring- or lever-operated latch bolts	0	A	10 %	
8302.42.00	Other, suitable for furniture	5	C	FREE	
8302.49.00	Other	5	C	10 %	
8302.49.00A	Only for armoured or reinforced safes, strong-boxes and doors	0	A	10 %	
8302.49.00B	Only for trunks, suitcases and similar articles	0	A	10 %	
8302.50	Hat-racks, hat-pegs, brackets and similar fixtures:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8302.50.10	Racks and pegs of a kind used in commercial premises for hanging clothes	10	E	5 %	
8302.50.90	Other	10	E	5 %	
8302.60.00	Automatic door closers	0	A	FREE	
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL.	15	G	15 %	
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03.	15	E	15 %	
83.05	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE: FOR OFFICES, UPHOLSTERY, PACKAGING) OF BASE METAL.				
8305.10.00	Fittings for loose-leaf binders or files	0	A	FREE	
8305.20	Staples in strips:				
8305.20.10	Of a kind used for upholstery and packaging	5	E	FREE	
8305.20.90	Other	—	A	FREE	
8305.90.00	Other, including parts	15	E	15 %	
83.06	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS, OF BASE METAL.				
8306.10.00	Bells, gongs and similar articles	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8306.21.00	Plated, golden or silvered	15	E	10 %	
8306.29.00	Other	15	E	10 %	
8306.30	Photograph, picture or similar frames; mirrors:				
8306.30.10	Photograph, picture or similar frames	15	E	15 %	
8306.30.20	Mirrors of base metal, whether or not in frames	15	E	15 %	
83.07	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS.				
8307.10.00	Of iron or steel	0	A	15 %	
8307.90.00	Of other base metal	0	A	15 %	
83.08	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE-UP ARTICLES; TUBULAR AND BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL.				
8308.10.00	Hooks, eyes and eyelets	0	A	FREE	
8308.20.00	Tubular or bifurcated rivets	0	A	FREE	
8308.90.00	Other, including parts	0	A	FREE	
83.09	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL.				
8309.10.00	Crown corks	15	G	15 %	
8309.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8309.90.10	Seals of all kinds	0	A	FREE	
8309.90.20	Fastenings for sealing bags, sachets or similar containers	10	E	FREE	
8309.90.30	Radiator or fuel tank caps for vehicles	10	E	10 %	
8309.90.40	Ring-pull lids for aluminium containers	0	A	FREE	
8309.90.90	Other	—	A	FREE	
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05.	15	E	15 %	
83.11	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING.				
8311.10.00	Coated electrodes of base metal, for electric arc-welding	0	A	FREE	
8311.20.00	Cored wire of base metal, for arc-welding	0	A	FREE	
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A	FREE	
8311.90.00	Other	0	A	FREE	
84.01	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.				
8401.10.00	Nuclear reactors	0	A	10 %	
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8401.30.00	Fuel elements (cartridges), non-irradiated	0	A	10 %	
8401.40.00	Parts of nuclear reactors	0	A	10 %	
84.02	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS.				
8402.11.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A	3 %	
8402.12.00	Watertube boilers with a steam production not exceeding 45 tonnes per hour	0	A	3 %	
8402.19.00	Other vapour-generating boilers, including hybrid boilers	0	A	3 %	
8402.20.00	Super-heated water boilers	0	A	3 %	
8402.90.00	Parts	0	A	3 %	
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02.				
8403.10.00	Boilers	0	A	15 %	
8403.90.00	Parts	0	A	15 %	
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE: ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS.				
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A	3 %	
8404.20.00	Condensers for steam or other vapour power units	0	A	3 %	
8404.90.00	Parts	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.05	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.				
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:				
8405.10.10	Gas generators for self-propelled machines or motor vehicles	0	A	10 %	
8405.10.90	Other	0	A	3 %	
8405.90	Parts:				
8405.90.10	For gas generators of self-propelled machines or motor vehicles	0	A	10 %	
8405.90.90	Other	0	A	3 %	
84.06	STEAM TURBINES.				
8406.10.00	Turbines for marine propulsion	0	A	15 %	
8406.81.00	Of an output exceeding 40 MW	0	A	3 %	
8406.82.00	Of an output not exceeding 40 MW	0	A	3 %	
8406.90.00	Parts	0	A	10 %	
84.07	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.				
8407.10.00	Aircraft engines	0	A	15 %	
8407.21	Outboard motors:				
8407.21.10	Of an output not exceeding 40 h.p.	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8407.21.90	Other	0	A	FREE	
8407.29	Other:				
8407.29.10	Of an output not exceeding 35 h.p.	0	A	FREE	
8407.29.90	Other	0	A	FREE	
8407.31.00	Of a cylinder capacity not exceeding 50 cm^3	0	A	10 %	
8407.32.00	Of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3	0	A	10 %	
8407.33.00	Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1 000 cm^3	0	A	10 %	
8407.34.00	Of a cylinder capacity exceeding 1 000 cm^3	0	A	5 %	
8407.90.00	Other engines	0	A	10 %	
84.08	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).				
8408.10	Marine propulsion engines:				
8408.10.10	Inboard engines of an output not exceeding 35 h.p.	0	A	FREE	
8408.10.20	Inboard engines of an output exceeding 35 h.p., with coil cooling system	0	A	FREE	
8408.10.30	Outboard engines of an output not exceeding 40 h.p.	0	A	FREE	
8408.10.90	Other	0	A	FREE	
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8408.90.00	Other engines	0	A	3 %	
84.09	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08.				
8409.10.00	Of aircraft engines	0	A	5 %	
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A	5 %	
8409.99	Other:				
8409.99.10	Of inboard engines for marine propulsion, operating with a coil cooling system	0	A	5 %	
8409.99.90	Other	0	A	3 %	
84.10	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.				
8410.11.00	Of an output not exceeding 1 000 kW	0	A	3 %	
8410.12.00	Of an output exceeding 1 000 kW but not exceeding 10 000 kW	0	A	3 %	
8410.13.00	Of an output exceeding 10 000 kW	0	A	3 %	
8410.90.00	Parts, including regulators	0	A	3 %	
84.11	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES.				
8411.11.00	Of a thrust not exceeding 25 kN	0	A	3 %	
8411.12.00	Of a thrust exceeding 25 kN	0	A	3 %	
8411.21.00	Of an output not exceeding 1 100 kW	0	A	3 %	
8411.22.00	Of an output exceeding 1 100 kW	0	A	3 %	
8411.81.00	Of an output not exceeding 5 000 kW	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8411.82.00	Of an output exceeding 5 000 kW	0	A	3 %	
8411.91.00	Of turbo-jets or turbo-propellers	0	A	3 %	
8411.99.00	Other	0	A	3 %	
84.12	OTHER ENGINES AND MOTORS.				
8412.10.00	Reaction engines other than turbo-jets	0	A	15 %	
8412.21.00	Linear acting (cylinders)	0	A	3 %	
8412.29.00	Other	0	A	3 %	
8412.31.00	Linear acting (cylinders)	0	A	3 %	
8412.39.00	Other	0	A	3 %	
8412.80	Other:				
8412.80.10	Wind engines (windmills)	0	A	5 %	
8412.80.90	Other	0	A	3 %	
8412.90	Parts:				
8412.90.10	For hydraulic or pneumatic engines and motors, linear acting (cylinders)	0	A	3 %	
8412.90.20	For wind engines (windmills)	0	A	5 %	
8412.90.90	Other	0	A	3 %	
84.13	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS.				
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8413.19.00	Other	0	A	3 %	
8413.20	Hand pumps, other than those of subheading 8413.11 or 8413.19:				
8413.20.10	For agricultural purposes	0	A	FREE	
8413.20.20	For marine bilge systems	0	A	5 %	
8413.20.90	Other	0	A	3 %	
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A	5 %	
8413.40.00	Concrete pumps	0	A	3 %	
8413.50	Other reciprocating positive displacement pumps:				
8413.50.10	For agricultural purposes	0	A	FREE	
8413.50.20	For marine bilge systems	0	A	5 %	
8413.50.90	Other	0	A	3 %	
8413.60	Other rotary positive displacement pumps:				
8413.60.10	For agricultural purposes	0	A	FREE	
8413.60.20	For marine bilge systems	0	A	5 %	
8413.60.90	Other	0	A	3 %	
8413.70	Other centrifugal pumps:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8413.70.10	For agricultural purposes	0	A	FREE	
8413.70.20	For marine bilge systems	0	A	5 %	
8413.70.90	Other	0	A	3 %	
8413.81	Pumps:				
8413.81.10	For agricultural purposes	0	A	FREE	
8413.81.20	For marine bilge systems	0	A	5 %	
8413.81.90	Other	0	A	3 %	
8413.82.00	Liquid elevators	0	A	3 %	
8413.91.00	Of pumps	0	A	FREE	
8413.92.00	Of liquid elevators	0	A	3 %	
84.14	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS.				
8414.10.00	Vacuum pumps	0	A	3 %	
8414.20.00	Hand- or foot-operated air pumps	0	A	3 %	
8414.30.00	Compressors of a kind used in refrigerating equipment	0	A	3 %	
8414.40.00	Air compressors mounted on a wheeled chassis for towing	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E	10 %	
8414.59.00	Other	10	E	3 %	
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	10	E	10 %	
8414.80.00	Other	0	A	3 %	
8414.90	Parts:				
8414.90.10	For fans of tariff subheading 8414.51.00	10	E	15 %	
8414.90.10A	Only shrouds	0	A	15 %	
8414.90.90	Other	0	A	3 %	
84.15	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.				
8415.10	Window or wall types, self-contained or 'split-system':				
8415.10.10	Unassembled or disassembled	15	E	10 %	
8415.10.90	Other	15	E	10 %	
8415.20.00	Of a kind used for persons, in motor vehicles	15	E	5 %	
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E	10 %	
8415.82	Other, incorporating a refrigerating unit:				
8415.82.10	Other, unassembled or disassembled	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8415.82.90	Other	15	E	10 %	
8415.83.00	Not incorporating a refrigerating unit	15	E	10 %	
8415.90	Parts:				
8415.90.10	For use mainly with the motor vehicles of Chapter 87	0	A	5 %	
8415.90.20	For use mainly with the goods of subheading 8415.83	0	A	3 %	
8415.90.90	Other	0	A	10 %	
84.16	FURNACE BURNERS FOR LIQUID FUEL, OR FOR PULVERIZED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES.				
8416.10	Furnace burners for liquid fuel:				
8416.10.20	For the sugar industry	0	A	3 %	
8416.10.90	Other	0	A	3 %	
8416.20	Other furnace burners, including combination burners:				
8416.20.10	For the sugar industry	0	A	3 %	
8416.20.90	Other	0	A	3 %	
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances used in homes	0	A	15 %	
8416.30.00A	Only mechanical stokers fuelled with chaff or cereal residues	10	E	15 %	
8416.90.00	Parts	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.17	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.				
8417.10	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals:				
8417.10.10	Melting furnaces, including cupolas	0	A	3 %	
8417.10.90	Other	0	A	FREE	
8417.20.00	Bakery and biscuit ovens	10	E	3 %	
8417.80.00	Other	0	A	FREE	
8417.90	Parts:				
8417.90.10	For furnaces for melting metals and metalliferous minerals, including cupolas	0	A	3 %	
8417.90.20	For bakery and biscuit ovens	0	A	3 %	
8417.90.90	Other	0	A	FREE	
84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15.				
8418.10	Combined refrigerator-freezers, fitted with separate external doors:				
8418.10.11	Unassembled or disassembled	15	E	3 %	
8418.10.19	Other	15	E	10 %	
8418.10.90	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8418.21	Compression-type:				
8418.21.11	Unassembled or disassembled	15	E	3 %	
8418.21.19	Other	15	E	10 %	
8418.21.90	Other	15	E	10 %	
8418.29	Other:				
8418.29.10	Unassembled or disassembled	15	E	3 %	
8418.29.90	Other	15	E	15 %	
8418.30	Freezers of the chest type, not exceeding 800 litres capacity:				
8418.30.11	Unassembled or disassembled	15	E	3 %	
8418.30.19	Other	15	E	15 %	
8418.30.90	Other	15	E	3 %	
8418.40	Freezers of the upright type, not exceeding 900 litres capacity:				
8418.40.11	Unassembled or disassembled	15	E	3 %	
8418.40.19	Other	15	E	3 %	
8418.40.90	Other	15	E	3 %	
8418.50.00	Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	10	E	3 %	
8418.61.00A	Only compression-type units whose condensers are heat exchangers	0	A	3 %	
8418.69	Other:				
8418.69.10	Other machines and equipment for making ice and ice cream	10	E	3 %	
8418.69.21	Unassembled or disassembled	15	E	3 %	
8418.69.29	Other	15	E	3 %	
8418.69.30	Other milk coolers for farms	10	E	FREE	
8418.69.90	Other	10	E	3 %	
8418.69.90A	Only water coolers and coolers for other beverages	15	E	3 %	
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	15	E	15 %	
8418.99.00	Other	0	A	3 %	
84.19	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS, AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; NON-ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS.				
8419.11	Instantaneous gas water heaters:				
8419.11.10	Of a kind used for industrial purposes	15	E	FREE	
8419.11.20	Other, disassembled	15	E	5 %	
8419.11.90	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8419.19	Other:				
8419.19.10	Of a kind used for industrial purposes	10	E	FREE	
8419.19.20	Other, disassembled	10	E	5 %	
8419.19.90	Other	10	E	15 %	
8419.20.00	Medical, surgical or laboratory sterilisers	0	A	3 %	
8419.31	For agricultural products:				
8419.31.10	For the sugar industry	0	A	3 %	
8419.31.90	Other	0	A	3 %	
8419.31.90A	Only hot-air driers for grains and vegetables	10	E	3 %	
8419.32.00	For wood, paper pulp, paper or paperboard	0	A	3 %	
8419.32.00A	Only hot-air driers for wood	10	E	3 %	
8419.39.00	Other	0	A	3 %	
8419.40.00	Distilling or rectifying plant	0	A	FREE	
8419.50.00	Heat-exchange units	0	A	3 %	
8419.60.00	Machinery for liquefying air or other gases	0	A	3 %	
8419.81	For making hot drinks or for cooking or heating food:				
8419.81.10	Electrically operated	0	A	3 %	
8419.81.90	Other	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8419.89	Other:				
8419.89.10	Roasting machinery	0	A	FREE	
8419.89.20	Machinery and plant for the paper industry	0	A	3 %	
8419.89.30	Other heating or cooling machinery, non-electric	0	A	FREE	
8419.89.90	Other	0	A	3 %	
8419.90.00	Parts	0	A	3 %	
84.20	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.				
8420.10	Calendering or other rolling machines:				
8420.10.10	For hides and leather	0	A	3 %	
8420.10.20	For repairing manuscripts or documents	0	A	3 %	
8420.10.90	Other	0	A	FREE	
8420.91.00	Cylinders	0	A	3 %	
8420.99.00	Other	0	A	3 %	
84.21	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.				
8421.11.00	Cream separators	0	A	FREE	
8421.12	Clothes-dryers:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8421.12.11	Unassembled or disassembled	0	A	3 %	
8421.12.19	Other	0	A	15 %	
8421.12.90	Other	0	A	15 %	
8421.19	Other:				
8421.19.10	For extracting honey	0	A	10 %	
8421.19.90	Other	0	A	3 %	
8421.21.00	For filtering or purifying water	0	A	FREE	
8421.22.00	For filtering or purifying beverages other than water	0	A	3 %	
8421.23.00	Oil- or petrol-filters for internal combustion engines	10	C	10 %	
8421.29.00	Other	0	A	3 %	
8421.31.00	Intake air filters for internal combustion engines	10	C	10 %	
8421.39.00	Other	0	A	3 %	
8421.91.00	Of centrifuges, including centrifugal dryers	0	A	3 %	
8421.99.00	Other	0	A	3 %	
84.22	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT SHRINK-WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES.				
8422.11.00	Of the household type	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8422.19.00	Other	10	E	15 %	
8422.20.00	Machinery for cleaning or drying bottles or other containers	0	A	3 %	
8422.30	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:				
8422.30.10	For aerating beverages	0	A	FREE	
8422.30.90	Other	0	A	3 %	
8422.30.90A	Only machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E	3 %	
8422.40.00	Other packing or wrapping machinery (including heat shrink-wrapping machinery)	10	C	3 %	
8422.40.00A	Only manual use with self-contained electric motor	0	A	3 %	
8422.90.00	Parts	0	A	3 %	
84.23	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING OR CHECKING MACHINES; WEIGHTS FOR WEIGHING MACHINES OF ALL KINDS.				
8423.10.00	Personal weighing machines, including baby scales; household scales	5	E	10 %	
8423.20.00	Scales for continuous weighing of goods on conveyors	0	A	3 %	
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A	3 %	
8423.81.00	Having a maximum weighing capacity not exceeding 30 kg	0	A	3 %	
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8423.82.00A	Only scales for weighing livestock	10	E	3 %	
8423.82.00B	Only spring balances of a capacity not exceeding 200 kg	10	E	3 %	
8423.89.00	Other	0	A	3 %	
8423.90.00	Weights for weighing machines of all kinds; parts of weighing machinery	0	A	3 %	
84.24	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND-BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES.				
8424.10	Fire extinguishers, whether or not charged:				
8424.10.10	Charged	0	A	15 %	
8424.10.20	Not charged	0	A	10 %	
8424.20.00	Spray guns and similar appliances	0	A	3 %	
8424.30	Steam or sandblasting machines and similar jet projecting machines:				
8424.30.10	Steam blasting machines	0	A	10 %	
8424.30.90	Other	0	A	3 %	
8424.81.00	Agricultural or horticultural	—	A	FREE	
8424.89	Other:				
8424.89.10	Of a kind used in agriculture	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8424.89.90	Other	0	A	3 %	
8424.90	Parts:				
8424.90.10	For appliances of a kind used in agriculture	—	A	FREE	
8424.90.20	For fire extinguishers	0	A	10 %	
8424.90.91	Nozzles and mounts for sprayers	0	A	3 %	
8424.90.99	Other	0	A	15 %	
8424.90.99A	Only for sprayers (other than of pharmaceutical products)	15	C	15 %	
84.25	PULLEY TACKLE AND HOIST OTHER THAN SKIP HOIST; WINCHES AND CAPSTANS; JACKS.				
8425.11	Powered by electric motor:				
8425.11.10	Marine davits	0	A	5 %	
8425.11.90	Other	0	A	3 %	
8425.19	Other:				
8425.19.10	Marine davits	0	A	5 %	
8425.19.90	Other	0	A	3 %	
8425.31	Powered by electric motor:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8425.31.10	Marine winches and capstans	0	A	5 %	
8425.31.20	Pit-head winding gear; winches especially designed for use underground	0	A	10 %	
8425.31.90	Other	0	A	3 %	
8425.39	Other:				
8425.39.10	Marine winches and capstans	0	A	5 %	
8425.39.20	Pit-head winding gear; winches especially designed for use underground	0	A	10 %	
8425.39.90	Other	0	A	3 %	
8425.41.00	Fixed hoists for raising vehicles, of a type used in garages	0	A	10 %	
8425.42.00	Other jacks and hoists, hydraulic	0	A	3 %	
8425.49.00	Other	0	A	3 %	
84.26	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE.				
8426.11.00	Overhead travelling cranes on fixed support	0	A	3 %	
8426.12.00	Mobile lifting frames on tyres and straddle carriers	0	A	3 %	
8426.19.00	Other	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8426.20.00	Tower cranes	0	A	10 %	
8426.30.00	Portal or pedestal jib cranes	0	A	5 %	
8426.41.00	On tyres	0	A	10 %	
8426.49.00	Other	0	A	10 %	
8426.91.00	Designed for mounting on road vehicles	0	A	10 %	
8426.99.00	Other	0	A	10 %	
84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.				
8427.10.00	Self-propelled trucks powered by an electric motor	0	A	FREE	
8427.20.00	Other self-propelled trucks	0	A	FREE	
8427.90.00	Other trucks	0	A	FREE	
84.28	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING (FOR EXAMPLE: LIFTS, ESCALATORS, CONVEYERS, TELEFERICS).				
8428.10.00	Lifts and skip hoists	0	A	3 %	
8428.20.00	Pneumatic elevators and conveyors	0	A	3 %	
8428.31.00	Specially designed for underground use	0	A	10 %	
8428.32.00	Other, bucket type	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8428.33.00	Other, belt type	0	A	3 %	
8428.39.00	Other	0	A	3 %	
8428.40.00	Escalators and moving walkways	0	A	10 %	
8428.60.00	Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A	10 %	
8428.90	Other machinery:				
8428.90.10	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A	10 %	
8428.90.90	Other	0	A	3 %	
84.29	SELF-PROPELLED BULLDOZERS, ANGLE-DOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.				
8429.11.00	Track laying	0	A	3 %	
8429.19.00	Other	0	A	10 %	
8429.20.00	Graders and levellers	0	A	5 %	
8429.30.00	Scrapers	0	A	10 %	
8429.40.00	Tamping machines and road rollers	0	A	10 %	
8429.51.00	Front-end shovel loaders	0	A	3 %	
8429.52	Machinery with a 360° revolving superstructure				
8429.52.10	Backhoes, shovels, clamshells and draglines	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8429.52.90	Other	0	A	5 %	
8429.59	Other:				
8429.59.10	Backhoes, shovels, clamshells and draglines	0	A	3 %	
8429.59.90	Other	0	A	3 %	
84.30	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS.				
8430.10.00	Pile-drivers and pile extractors	0	A	10 %	
8430.20.00	Snow-ploughs and snow-blowers	0	A	10 %	
8430.31.00	Self-propelled	0	A	10 %	
8430.39.00	Other	0	A	10 %	
8430.41.00	Self-propelled	0	A	10 %	
8430.49.00	Other	0	A	10 %	
8430.50.00	Other machinery, self-propelled	0	A	10 %	
8430.61.00	Tamping or compacting machinery	0	A	10 %	
8430.69	Other				
8430.69.10	Scrapers	0	A	10 %	
8430.69.90	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.31	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30.				
8431.10	Of machinery of heading 84.25:				
8431.10.10	For marine apparatus	0	A	5 %	
8431.10.90	Other	0	A	3 %	
8431.20.00	Of machinery of heading 84.27	0	A	3 %	
8431.31.00	Of lifts, skip hoists or escalators	0	A	3 %	
8431.39.00	Other	0	A	10 %	
8431.41.00	Buckets, shovels, grabs and grips	0	A	3 %	
8431.42.00	Bulldozer or angledozer blades	0	A	10 %	
8431.43.00	Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A	5 %	
8431.49.00	Other	0	A	5 %	
84.32	OTHER AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.				
8432.10.00	Ploughs	10	E	FREE	
8432.21.00	Disc harrows	10	E	FREE	
8432.29.00	Other	0	A	FREE	
8432.30.00	Seeders, planters and transplanters	0	A	FREE	
8432.40.00	Manure spreaders and fertiliser distributors	0	A	FREE	
8432.80.00	Other machinery	0	A	FREE	
8432.90.00	Parts	—	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.33	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37.				
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	0	A	10 %	
8433.19.00	Other	0	A	10 %	
8433.20.00	Mowers, including cutter bars for tractor mounting	0	A	FREE	
8433.30.00	Other haymaking machinery	0	A	FREE	
8433.40.00	Straw or fodder balers, including pick-up balers	0	A	FREE	
8433.51.00	Combine harvester-threshers	0	A	FREE	
8433.52.00	Other threshing machinery	0	A	FREE	
8433.53.00	Root or tuber harvesting machines	0	A	FREE	
8433.59.00	Other	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	—	A	FREE	
8433.90	Parts:				
8433.90.10	Of lawn mowers	0	A	10 %	
8433.90.90	Other	0	A	FREE	
84.34	MILKING MACHINES AND DAIRY MACHINERY.				
8434.10.00	Milking machines	0	A	FREE	
8434.20.00	Dairy machinery	0	A	FREE	
8434.90.00	Parts	0	A	FREE	
84.35	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.				
8435.10	Machinery:				
8435.10.10	Juice extractors	0	A	3 %	
8435.10.21	For apples, pears or grapes	0	A	FREE	
8435.10.29	Other	0	A	3 %	
8435.10.90	Other	0	A	FREE	
8435.90	Parts:				
8435.90.10	For juice extractors	0	A	3 %	
8435.90.20	For fruit presses (other than for apples, pears or grapes)	0	A	3 %	
8435.90.90	Other	0	A	FREE	
84.36	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8436.10.00	Machinery for preparing animal feedingstuffs	0	A	FREE	
8436.21	Poultry incubators and brooders:				
8436.21.10	Incubators	0	A	3 %	
8436.21.20	Brooders	0	A	3 %	
8436.29	Other:				
8436.29.10	Poultry plucking machines	0	A	3 %	
8436.29.20	Rearing and laying units or batteries	0	A	3 %	
8436.29.90	Other	0	A	FREE	
8436.80	Other machinery:				
8436.80.10	Bee-keeping machines	0	A	10 %	
8436.80.90	Other	0	A	FREE	
8436.91	Of poultry-keeping machinery or poultry incubators and brooders:				
8436.91.10	For brooders and laying units	0	A	3 %	
8436.91.20	For incubators and plucking machines	0	A	3 %	
8436.91.90	Other	0	A	FREE	
8436.99	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8436.99.10	For bee-keeping machines	0	A	10 %	
8436.99.90	Other	0	A	FREE	
84.37	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY.				
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	—	A	FREE	
8437.80.00	Other machines and apparatus	0	A	3 %	
8437.80.00A	Only hammer-type crushing machines for cereals	10	E	3 %	
8437.80.00B	Only grain mixing machines	10	E	3 %	
8437.90.00	Parts	0	A	3 %	
84.38	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL FAT OR FIXED VEGETABLE FATS OR OILS.				
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A	3 %	
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	0	A	3 %	
8438.30.00	Machinery for sugar manufacture	0	A	3 %	
8438.40.00	Brewery machinery	0	A	FREE	
8438.50	Machinery for the preparation of meat or poultry:				
8438.50.10	Meat mincing or cutting machines	0	A	3 %	
8438.50.90	Other	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables (wild or otherwise)	0	A	3 %	
8438.60.00A	Only fruit pulpers	10	E	3 %	
8438.80	Other machinery:				
8438.80.10	For the preparation of fish, crustaceans or molluscs	0	A	3 %	
8438.80.90	Other	0	A	3 %	
8438.90.00	Parts	0	A	3 %	
84.39	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.				
8439.10.00	Machinery for making pulp of fibrous cellulosic material	0	A	3 %	
8439.20.00	Machinery for making paper or paperboard	0	A	3 %	
8439.30.00	Machinery for finishing paper or paperboard	0	A	3 %	
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	0	A	3 %	
8439.99.00	Other	0	A	3 %	
84.40	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES.				
8440.10.00	Machinery	0	A	3 %	
8440.90.00	Parts	0	A	3 %	
84.41	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8441.10.00	Cutting machines	0	A	3 %	
8441.20.00	Machines for making bags, sacks or envelopes	0	A	3 %	
8441.30.00	Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A	3 %	
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	0	A	3 %	
8441.80.00	Other machines and apparatus	0	A	3 %	
8441.90.00	Parts	0	A	3 %	
84.42	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS 84.56 TO 84.65), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED).				
8442.30.00	Machinery, apparatus and equipment	0	A	3 %	
8442.40.00	Parts of these machines, apparatus or equipment	0	A	3 %	
8442.50.00	Plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A	3 %	
84.43	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES.				
8443.11.00	Offset printing machinery, reel fed	0	A	3 %	
8443.12.00	Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm × 36 cm, unfolded)	0	A	3 %	
8443.13.00	Other offset printing machines and equipment	0	A	3 %	
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing	0	A	3 %	
8443.15.00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8443.16.00	Flexographic printing machinery	0	A	3 %	
8443.17.00	Gravure printing machinery	0	A	3 %	
8443.19.00	Other	0	A	3 %	
8443.31.00	Machines which perform two or more of the following functions: printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	0	A	5 %	
8443.32	Other, capable of connecting to an automatic data-processing machine or to a network:				
8443.32.10	Teleprinters	0	A	10 %	
8443.32.90	Other	0	A	5 %	
8443.39.00	Other	0	A	15 %	
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A	3 %	
8443.99.00	Other	0	A	15 %	
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	0	A	3 %	
84.45	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADINGS 84.46 OR 84.47.				
8445.11.00	Carding machines	0	A	3 %	
8445.12.00	Combing machines	0	A	3 %	
8445.13.00	Drawing or roving machines	0	A	3 %	
8445.19	Other:				
8445.19.10	Cotton gins	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8445.19.90	Other	0	A	3 %	
8445.20.00	Textile spinning machines	0	A	3 %	
8445.30.00	Textile doubling or twisting machines	0	A	3 %	
8445.40.00	Textile winding (including weft-winding) or reeling machines	0	A	3 %	
8445.90.00	Other	0	A	3 %	
84.46	WEAVING MACHINES (LOOMS).				
8446.10.00	For weaving fabrics of a width not exceeding 30 cm	0	A	3 %	
8446.21.00	Power looms	0	A	3 %	
8446.29.00	Other	0	A	3 %	
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A	3 %	
84.47	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING.				
8447.11.00	With cylinder diameter not exceeding 165 mm	0	A	3 %	
8447.12.00	With cylinder diameter exceeding 165 mm	0	A	3 %	
8447.20.00	Flat knitting machines; stitch-bonding machines	0	A	3 %	
8447.90.00	Other	0	A	3 %	
84.48	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.44, 84.45, 84.46 or 84.47 (FOR EXAMPLE: DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADINGS 84.44, 84.45, 84.46 AND 84.47 (FOR EXAMPLE: SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES).				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8448.11.00	Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A	3 %	
8448.19.00	Other	0	A	3 %	
8448.20.00	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A	3 %	
8448.31.00	Card clothing	0	A	3 %	
8448.32.00	Of machines for preparing textile fibres, other than card clothing	0	A	3 %	
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	0	A	3 %	
8448.39.00	Other	0	A	3 %	
8448.42.00	Reeds for looms, healds and heald-frames	0	A	3 %	
8448.49.00	Other	0	A	3 %	
8448.51.00	Sinkers, needles and other articles used in forming stitches	0	A	3 %	
8448.59.00	Other	0	A	3 %	
84.49	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS.				
8449.00.10	Machinery	0	A	15 %	
8449.00.90	Parts	0	A	15 %	
84.50	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.				
8450.11	Fully automatic machines:				
8450.11.10	Unassembled or disassembled	15	E	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8450.11.90	Other	15	E	10 %	
8450.12	Other machines, with built-in centrifugal drier:				
8450.12.10	Unassembled or disassembled	15	E	3 %	
8450.12.90	Other	15	E	10 %	
8450.19	Other:				
8450.19.10	Unassembled or disassembled	15	E	3 %	
8450.19.90	Other	15	E	15 %	
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg	0	A	15 %	
8450.90.00	Parts	0	A	3 %	
84.51	MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS.				
8451.10.00	Dry-cleaning machines	0	A	15 %	
8451.21	Each of a dry linen capacity not exceeding 10 kg:				
8451.21.10	Unassembled or disassembled	15	E	3 %	
8451.21.90	Other	15	E	15 %	
8451.29.00	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8451.30	Ironing machines and presses (including fusing presses):				
8451.30.10	Wooden presses	0	A	15 %	
8451.30.90	Other	0	A	3 %	
8451.40.00	Washing, bleaching or dyeing machines	0	A	15 %	
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A	3 %	
8451.80.00	Other machines and apparatus	0	A	3 %	
8451.90.00	Parts	0	A	15 %	
84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.				
8452.10.00	Sewing machines of the household type	0	A	10 %	
8452.21.00	Automatic units	0	A	3 %	
8452.29	Other:				
8452.29.10	Machines for sewing sacks and bags of a kind used for packing agricultural produce	0	A	FREE	
8452.29.90	Other	0	A	3 %	
8452.30.00	Sewing machine needles	0	A	3 %	
8452.40	Furniture, bases and covers for sewing machines and parts thereof:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8452.40.10	Furniture	15	E	3 %	
8452.40.90	Other, including parts	15	E	3 %	
8452.90.00	Other parts of sewing machines	0	A	3 %	
84.53	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES.				
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	0	A	3 %	
8453.20.00	Machinery for making or repairing footwear	0	A	3 %	
8453.80.00	Other machines and apparatus	0	A	3 %	
8453.90.00	Parts	0	A	3 %	
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.				
8454.10.00	Converters	0	A	FREE	
8454.20.00	Ingot moulds and ladles	0	A	3 %	
8454.30.00	Casting machines	0	A	3 %	
8454.90	Parts:				
8454.90.10	Of converters	0	A	FREE	
8454.90.90	Other	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR.				
8455.10.00	Tube mills	0	A	3 %	
8455.21.00	Hot or combination hot and cold rolling mills	0	A	3 %	
8455.22.00	For cold rolling	0	A	3 %	
8455.30.00	Rolls for rolling mills	0	A	3 %	
8455.90.00	Other parts	0	A	3 %	
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES.				
8456.10.00	Operated by laser or other light or photon beam processes	0	A	3 %	
8456.20.00	Operated by ultrasonic processes	0	A	3 %	
8456.30.00	Operated by electro-discharge processes	0	A	3 %	
8456.90.00	Other	0	A	3 %	
84.57	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL.				
8457.10.00	Machining centres	0	A	3 %	
8457.20.00	Single-station machines	0	A	3 %	
8457.30.00	Multi-station machines	0	A	3 %	
84.58	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8458.11.00	Numerically controlled	0	A	3 %	
8458.19.00	Other	0	A	3 %	
8458.91.00	Numerically controlled	0	A	3 %	
8458.99.00	Other	0	A	3 %	
84.59	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58.				
8459.10.00	Way-type unit head machines	0	A	3 %	
8459.21.00	Numerically controlled	0	A	3 %	
8459.29.00	Other	0	A	3 %	
8459.31.00	Numerically controlled	0	A	3 %	
8459.39.00	Other	0	A	3 %	
8459.40.00	Other boring machines	0	A	3 %	
8459.51.00	Numerically controlled	0	A	3 %	
8459.59.00	Other	0	A	3 %	
8459.61.00	Numerically controlled	0	A	3 %	
8459.69.00	Other	0	A	3 %	
8459.70.00	Other tapping or threading machines	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.60	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61.				
8460.11.00	Numerically controlled	0	A	3 %	
8460.19.00	Other	0	A	3 %	
8460.21.00	Numerically controlled	0	A	3 %	
8460.29.00	Other	0	A	3 %	
8460.31.00	Numerically controlled	0	A	3 %	
8460.39.00	Other	0	A	3 %	
8460.40.00	Honing or lapping machines	0	A	3 %	
8460.90.00	Other	0	A	3 %	
84.61	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
8461.20.00	Shaping or slotting machines	0	A	3 %	
8461.30.00	Broaching machines	0	A	3 %	
8461.40.00	Gear-cutting, gear-grinding or gear-finishing machines	0	A	3 %	
8461.50.00	Sawing or cutting-off machines	0	A	3 %	
8461.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8461.90.10	Planing machines	0	A	3 %	
8461.90.90	Other	0	A	3 %	
84.62	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE.				
8462.10.00	Forging or die-stamping machines (including presses) and hammers	0	A	3 %	
8462.21.00	Numerically controlled	0	A	3 %	
8462.29.00	Other	0	A	3 %	
8462.31.00	Numerically controlled	0	A	3 %	
8462.39.00	Other	0	A	3 %	
8462.41.00	Numerically controlled	0	A	3 %	
8462.49.00	Other	0	A	3 %	
8462.91.00	Hydraulic presses	0	A	3 %	
8462.99.00	Other	0	A	3 %	
84.63	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL.				
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	0	A	3 %	
8463.20.00	Thread-rolling machines	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8463.30	Machines for working wire				
8463.30.10	For making nails	0	A	FREE	
8463.30.90	Other	0	A	3 %	
8463.90.00	Other	0	A	3 %	
84.64	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.				
8464.10.00	Sawing machines	0	A	FREE	
8464.20.00	Grinding or polishing machines	0	A	FREE	
8464.90.00	Other	0	A	FREE	
84.65	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.				
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	0	A	3 %	
8465.91.00	Sawing machines	0	A	3 %	
8465.92.00	Planing, milling or moulding (by cutting) machines	0	A	3 %	
8465.93.00	Grinding, sanding or polishing machines	0	A	3 %	
8465.94.00	Bending or assembling machines	0	A	3 %	
8465.95.00	Drilling or morticing machines	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8465.96.00	Splitting, slicing or paring machines	0	A	3 %	
8465.99.00	Other	0	A	3 %	
84.66	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND.				
8466.10.00	Tool holders and self-opening dieheads	0	A	3 %	
8466.20.00	Work holders	0	A	3 %	
8466.30.00	Dividing heads and other special attachments for machine-tools	0	A	3 %	
8466.91.00	For machines of heading 84.64	0	A	3 %	
8466.92.00	For machines of heading 84.65	0	A	3 %	
8466.93.00	For machines of headings 84.56 to 84.61	0	A	3 %	
8466.94.00	For machines of heading 84.62 or 84.63	0	A	3 %	
84.67	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR.				
8467.11.00	Rotary type (including combined rotary-percussion)	0	A	10 %	
8467.19.00	Other	0	A	10 %	
8467.21.00	Drills of all kinds	0	A	10 %	
8467.22.00	Saws	0	A	10 %	
8467.29.00	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8467.81.00	Chainsaws	0	A	10 %	
8467.89.00	Other	0	A	10 %	
8467.91.00	Of chainsaws	0	A	10 %	
8467.92.00	Of pneumatic tools	0	A	10 %	
8467.99.00	Other	0	A	10 %	
84.68	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING.				
8468.10.00	Hand-held blow pipes	0	A	3 %	
8468.20.00	Other gas-operated machinery and apparatus	0	A	3 %	
8468.80.00	Other machines and apparatus	0	A	3 %	
8468.90.00	Parts	0	A	3 %	
84.69	TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES.				
8469.00.10	Automatic typewriters and word-processing machines	0	A	3 %	
8469.00.20	Other typewriters, whether or not electric	0	A	10 %	
84.70	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS.				
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8470.21	Incorporating a printing device:				
8470.21.10	With battery charger circuit	0	A	10 %	
8470.21.90	Other	0	A	15 %	
8470.29	Other:				
8470.29.10	With battery charger circuit	0	A	10 %	
8470.29.90	Other	0	A	15 %	
8470.30.00	Other calculating machines	0	A	15 %	
8470.50.00	Cash registers	0	A	15 %	
8470.90.00	Other	0	A	15 %	
84.71	AUTOMATIC DATA-PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
8471.30.00	Portable digital automatic data processing machines, weighing no more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A	5 %	
8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A	5 %	
8471.49.00	Other, presented in the form of systems	0	A	5 %	
8471.50.00	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A	5 %	
8471.60.00	Input or output units, whether or not containing storage units in the same housing	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8471.70.00	Storage units	0	A	5 %	
8471.80.00	Other units of automatic data processing machines	0	A	5 %	
8471.90.00	Other	0	A	5 %	
84.72	OTHER OFFICE MACHINES AND EQUIPMENT (FOR EXAMPLE: HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR COIN-WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).				
8472.10.00	Duplicating machines, including mimeographs	0	A	15 %	
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or wrappers, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A	15 %	
8472.90	Other:				
8472.90.10	Automatic banknote dispensers (automatic tellers)	0	A	5 %	
8472.90.90	Other	0	A	15 %	
84.73	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72.				
8473.10	Parts and accessories of the machines of heading 84.69:				
8473.10.10	Of tariff subheading 8469.11.00 and 8469.12.00	0	A	3 %	
8473.10.90	Other	0	A	15 %	
8473.21.00	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A	15 %	
8473.29.00	Other	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8473.30.00	Parts and accessories of the machines of heading 84.71	0	A	3 %	
8473.40.00	Parts and accessories of the machines of heading 84.72	0	A	15 %	
8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A	15 %	
84.74	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND.				
8474.10.00	Sorting, screening, separating or washing machines	0	A	3 %	
8474.20.00	Crushing or grinding machines	0	A	3 %	
8474.31.00	Concrete or mortar mixers	0	A	3 %	
8474.31.00A	Only of a capacity not exceeding 0,36 m^3	10	E	3 %	
8474.32.00	Machinery for mixing mineral substances with bitumen	0	A	3 %	
8474.39.00	Other	0	A	3 %	
8474.80.00	Other machines and apparatus	0	A	3 %	
8474.90.00	Parts	0	A	3 %	
84.75	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A	FREE	
8475.21.00	Machines for making optical fibres and preforms thereof	0	A	FREE	
8475.29.00	Other	0	A	FREE	
8475.90.00	Parts	0	A	3 %	
84.76	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCLUDING MONEY-CHANGING MACHINES.				
8476.21.00	Incorporating heating or refrigerating devices	15	E	15 %	
8476.29.00	Other	15	E	15 %	
8476.81.00	Incorporating heating or refrigerating devices	15	E	15 %	
8476.89.00	Other	15	E	15 %	
8476.90.00	Parts	0	A	15 %	
84.77	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8477.10.00	Injection-moulding machines	0	A	3 %	
8477.20.00	Extruders	0	A	3 %	
8477.30.00	Blow-moulding machines	0	A	3 %	
8477.40.00	Vacuum-moulding machines and other thermoforming machines	0	A	3 %	
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8477.59.00	Other	0	A	3 %	
8477.80.00	Other machines and apparatus	0	A	3 %	
8477.90.00	Parts	0	A	3 %	
84.78	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8478.10.00	Machinery	0	A	3 %	
8478.90.00	Parts	0	A	3 %	
84.79	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8479.10.00	Machinery for civil engineering, building or the like	0	A	10 %	
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A	3 %	
8479.30.00	Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A	3 %	
8479.40.00	Rope or cable-making machines	0	A	3 %	
8479.50.00	Industrial robots, not elsewhere specified or included	0	A	3 %	
8479.60.00	Evaporative air coolers	0	A	10 %	
8479.81.00	For treating metal, including electric wire coil-winders	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:				
8479.82.10	Machinery for given industries	0	A	3 %	
8479.82.20	Other machinery of general use	0	A	FREE	
8479.82.90	Other	0	A	3 %	
8479.89	Other:				
8479.89.10	Air humidifiers and dehumidifiers	0	A	3 %	
8479.89.20	Bubble towers	0	A	FREE	
8479.89.30	Floor polishers	0	A	3 %	
8479.89.40	Refuse compactors	0	A	FREE	
8479.89.80	Other machinery of general use	0	A	FREE	
8479.89.90	Other	0	A	3 %	
8479.90.00	Parts	0	A	3 %	
84.80	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS.				
8480.10.00	Moulding boxes for metal foundry	0	A	3 %	
8480.20.00	Mould bases	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8480.30.00	Moulding patterns	0	A	3 %	
8480.41.00	For injection or compression moulding	0	A	3 %	
8480.49.00	Other	0	A	3 %	
8480.50.00	Moulds for glass	0	A	3 %	
8480.60	Moulds for mineral materials:				
8480.60.10	Moulds for moulding concrete, cement or mortar	0	A	3 %	
8480.60.90	Other	0	A	3 %	
8480.71.00	For injection or compression moulding.	0	A	3 %	
8480.79.00	Other	0	A	3 %	
84.81	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMO-STATICALLY CONTROLLED VALVES.				
8481.10.00	Pressure-reducing valves	0	A	FREE	
8481.20	Valves for oleohydraulic or pneumatic transmissions:				
8481.20.10	For pneumatic tyres and inner-tubes for vehicles	0	A	10 %	
8481.20.90	Other	0	A	3 %	
8481.30.00	Check (nonreturn) valves	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8481.40.00	Safety or relief valves	0	A	FREE	
8481.80	Other appliances:				
8481.80.10	Taps	0	A	10 %	
8481.80.10A	Only cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	C	10 %	
8481.80.10B	Only cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	C	10 %	
8481.80.20	Other valves	—	A	FREE	
8481.80.90	Other	0	A	3 %	
8481.90.00	Parts	0	A	FREE	
84.82	BALL OR ROLLER BEARINGS.				
8482.10.00	Ball bearings	0	A	3 %	
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	0	A	3 %	
8482.30.00	Spherical roller bearings	0	A	3 %	
8482.40.00	Needle roller bearings	0	A	3 %	
8482.50.00	Cylindrical roller bearings	0	A	3 %	
8482.80.00	Other, including combined ball/roller bearings	0	A	3 %	
8482.91.00	Balls, needles and rollers	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8482.99.00	Other	0	A	3 %	
84.83	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).				
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks:				
8483.10.10	For marine use	0	A	5 %	
8483.10.90	Other	0	A	FREE	
8483.20.00	Bearing housings, incorporating ball or roller bearings	0	A	10 %	
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A	10 %	
8483.40.00	Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A	3 %	
8483.50.00	Flywheels and pulleys, including pulley blocks	0	A	10 %	
8483.60.00	Clutches and shaft couplings, including universal joints	0	A	10 %	
8483.90.00	Toothed wheels and other transmission elements presented separately; parts	0	A	10 %	
84.84	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS.				
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	C	FREE	
8484.20.00	Mechanical seals	5	C	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8484.90.00	Other	5	C	FREE	
84.86	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES.				
8486.10.00	Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A	3 %	
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	A	3 %	
8486.20.00A	Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	3 %	
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	0	A	3 %	
8486.40.00	Machines and apparatus specified in Note 9(C) to this Chapter	0	A	3 %	
8486.90.00	Parts and accessories	0	A	3 %	
84.87	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8487.10.00	Ships' or boats' propellers and blades therefor	0	A	5 %	
8487.90	Other:				
8487.90.10	Seal rings (seals or retainers)	0	A	FREE	
8487.90.90	Other	0	A	3 %	
85.01	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).				
8501.10.00	Motors of an output not exceeding 37.5 W	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	0	A	3 %	
8501.31	Of an output not exceeding 750 W:				
8501.31.10	DC generators	0	A	3 %	
8501.31.20	Motors	0	A	3 %	
8501.32	Of an output exceeding 750 W but not exceeding 75 kW:				
8501.32.10	DC generators	0	A	3 %	
8501.32.20	Motors	0	A	3 %	
8501.33	Of an output exceeding 75 kW but not exceeding 375 kW:				
8501.33.10	DC generators	0	A	3 %	
8501.33.20	Motors	0	A	3 %	
8501.34	Of an output exceeding 375 kW:				
8501.34.10	DC generators	0	A	3 %	
8501.34.20	Motors	0	A	3 %	
8501.40.00	Other AC motors, single-phase	0	A	3 %	
8501.51.00	Of an output not exceeding 750 W	0	A	3 %	
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8501.53.00	Of an output exceeding 75 kW	0	A	3 %	
8501.61.00	Of an output not exceeding 75 kVA	0	A	3 %	
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	3 %	
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A	3 %	
8501.64.00	Of an output exceeding 750 kVA	0	A	3 %	
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.				
8502.11.00	Of an output not exceeding 75 KVA	0	A	3 %	
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	3 %	
8502.13.00	Of an output exceeding 375 kVA	0	A	3 %	
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	0	A	10 %	
8502.31.00	Wind-powered	0	A	10 %	
8502.39.00	Other	0	A	10 %	
8502.40.00	Electric rotary converters	0	A	3 %	
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02.	0	A	3 %	
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE: RECTIFIERS) AND INDUCTORS.				
8504.10.00	Ballasts for discharge lamps or tubes	0	A	3 %	
8504.21.00	Having a power handling capacity not exceeding 650 KVA	0	A	3 %	
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	0	A	3 %	
8504.23.00	Having a power handling capacity exceeding 10 000 kVA	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8504.31.00	Having a power handling capacity not exceeding 1 KVA	0	A	3 %	
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	A	3 %	
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	A	3 %	
8504.34.00	Having a power handling capacity exceeding 500 kVA	0	A	3 %	
8504.40	Static converters:				
8504.40.10	Stabilised power suppliers for automatic data processing machines or other office machines	0	A	5 %	
8504.40.90	Other	0	A	5 %	
8504.50.00	Other inductors	0	A	15 %	
8504.90.00	Parts	0	A	3 %	
85.05	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS.				
8505.11.00	Of metal	0	A	15 %	
8505.19.00	Other	0	A	15 %	
8505.20.00	Electro-magnetic couplings, clutches and brakes	0	A	10 %	
8505.90	Other, including parts:				
8505.90.10	Electro-magnetic lifting heads	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8505.90.90	Other	0	A	15 %	
85.06	PRIMARY CELLS AND PRIMARY BATTERIES.				
8506.10	Manganese dioxide:				
8506.10.11	For hearing aids	—	A	FREE	
8506.10.19	Other	0	A	5 %	
8506.10.19A	Only cylindrical dry cells of a voltage of 15 V, of an external diameter not exceeding 300 cm^3 and a unit weight not exceeding 100 g	15	E	5 %	
8506.10.19B	Only rectangular dry cells of a voltage of 15 V, 6 V or 9 V, of an external diameter not exceeding 300 cm^3 and a unit weight not exceeding 1 200 g	15	G	5 %	
8506.10.20	Having an external volume exceeding 300 cm^3	0	A	5 %	
8506.30	Mercuric oxide:				
8506.30.11	For hearing aids	0	A	FREE	
8506.30.19	Other	0	A	5 %	
8506.30.20	Having an external volume exceeding 300 cm^3	0	A	5 %	
8506.40	Silver oxide:				
8506.40.11	For hearing aids	0	A	FREE	
8506.40.19	Other	0	A	5 %	
8506.40.20	Having an external volume exceeding 300 cm^3	0	A	5 %	
8506.50	Lithium:				
8506.50.11	For hearing aids	0	A	FREE	
8506.50.19	Other	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8506.50.20	Having an external volume exceeding 300 cm^3	0	A	5 %	
8506.60	Air-zinc:				
8506.60.11	For hearing aids	0	A	FREE	
8506.60.19	Other	0	A	5 %	
8506.60.20	Having an external volume exceeding 300 cm^3	0	A	5 %	
8506.80	Other primary cells and primary batteries:				
8506.80.11	For hearing aids	0	A	FREE	
8506.80.19	Other	0	A	5 %	
8506.80.20	Having an external volume exceeding 300 cm^3	0	A	5 %	
8506.90.00	Parts	5	G	5 %	
85.07	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).				
8507.10.00	Lead-acid, of a kind used for starting piston engines	15	E	15 %	
8507.20.00	Other lead-acid accumulators	15	E	15 %	
8507.30.00	Of nickel-cadmium	0	A	15 %	
8507.40.00	Of nickel-iron	0	A	15 %	
8507.80.00	Other accumulators	0	A	15 %	
8507.90.00	Parts	0	A	3 %	
8507.90.00A	Only separators	5	E	3 %	
85.08	VACUUM CLEANERS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8508.11.00	Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	15	E	15 %	
8508.11.00A	Only for industrial use	0	A	15 %	
8508.19.00	Other	15	E	15 %	
8508.19.00A	Only for industrial use	0	A	15 %	
8508.60.00	Other vacuum cleaners	0	A	15 %	
8508.70	Parts:				
8508.70.10	Other, of subheading 8479.90	0	A	3 %	
8508.70.90	Other	0	A	15 %	
85.09	ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08.				
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors	15	E	5 %	
8509.80	Other apparatus:				
8509.80.11	Slicers for meat, cheese, etc.	15	E	5 %	
8509.80.12	Electric toothbrushes	15	E	5 %	
8509.80.19	Other	15	E	5 %	
8509.80.91	Floor polishers of the household type	15	E	15 %	
8509.80.92	Kitchen waste disposers	15	E	10 %	
8509.80.99	Other	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8509.90.00	Parts	0	A	15 %	
85.10	SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.				
8510.10.00	Shavers	10	E	10 %	
8510.20	Hair clippers:				
8510.20.10	Animal shearing appliances	10	E	15 %	
8510.20.90	Other	10	E	15 %	
8510.30.00	Hair-removing appliances	10	E	5 %	
8510.90	Parts:				
8510.90.10	For shaving appliances	0	A	10 %	
8510.90.20	For animal shearing appliances	0	A	15 %	
8510.90.90	Other	0	A	15 %	
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.				
8511.10.00	Spark plugs	0	A	5 %	
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A	5 %	
8511.30.00	Distributors; ignition coils	0	A	5 %	
8511.40	Starter motors and dual purpose starter-generators:				
8511.40.10	32-volt	0	A	5 %	
8511.40.90	Other	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8511.50	Other generators:				
8511.50.10	Marine alternators	0	A	5 %	
8511.50.90	Other	0	A	5 %	
8511.80.00	Other machinery, plant and equipment	0	A	5 %	
8511.90	Parts:				
8511.90.10	For marine alternators and 32-volt starter motors	0	A	5 %	
8511.90.90	Other	0	A	10 %	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS, AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.				
8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	0	A	10 %	
8512.20.00	Other lighting or visual signalling equipment	0	A	10 %	
8512.30.00	Sound signalling equipment	0	A	10 %	
8512.40.00	Windscreen wipers, defrosters and demisters	5	E	10 %	
8512.90.00	Parts	5	C	10 %	
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12.				
8513.10.00	Lamps	5	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8513.90.00	Parts	15	E	15 %	
85.14	INDUSTRIAL OR LABORATORY ELECTRIC FURNACE AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS.				
8514.10	Resistance heated furnaces and ovens (indirect heating):				
8514.10.10	For ceramics	0	A	10 %	
8514.10.90	Other	0	A	3 %	
8514.20	Furnaces and ovens functioning by induction or dielectric loss:				
8514.20.10	For ceramics	0	A	10 %	
8514.20.90	Other	0	A	3 %	
8514.30	Other furnaces and ovens:				
8514.30.10	For ceramics	0	A	10 %	
8514.30.10A	Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10 %	
8514.30.90	Other	0	A	3 %	
8514.30.90A	Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	3 %	
8514.40	Other equipment for the heat treatment of materials by induction or dielectric loss:				
8514.40.10	For ceramics	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8514.40.90	Other	0	A	3 %	
8514.90.00	Parts	0	A	3 %	
85.15	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS.				
8515.11.00	Soldering irons and guns	0	A	3 %	
8515.19.00	Other	0	A	3 %	
8515.21.00	Fully or partly automatic	0	A	3 %	
8515.29.00	Other	0	A	3 %	
8515.31.00	Fully or partly automatic	0	A	3 %	
8515.39.00	Other	0	A	3 %	
8515.80.00	Other machines and apparatus	0	A	3 %	
8515.90.00	Parts	0	A	3 %	
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND FLOOR HEATING APPARATUS; ELECTROTHERMIC HAIRDRESSING APPARATUS (FOR EXAMPLE: HAIRDRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 85.45.				
8516.10	Electric instantaneous or storage water heaters and immersion heaters:				
8516.10.11	Unassembled or disassembled	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8516.10.19	Other	15	E	15 %	
8516.10.21	Unassembled or disassembled	15	E	5 %	
8516.10.29	Other	15	E	15 %	
8516.21.00	Storage heating radiators	15	E	15 %	
8516.29.00	Other	15	E	15 %	
8516.31	Hair dryers:				
8516.31.10	Portable	15	E	10 %	
8516.31.90	Other	15	E	10 %	
8516.32	Other hairdressing apparatus:				
8516.32.10	Portable	15	C	10 %	
8516.32.90	Other	15	C	10 %	
8516.33.00	Hand-drying apparatus	15	E	15 %	
8516.40.00	Electric smoothing irons	10	E	5 %	
8516.50.00	Microwave ovens	15	E	15 %	
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8516.60.10	Other ovens and roasters	15	E	15 %	
8516.60.90	Other	15	E	10 %	
8516.71.00	Coffee or tea-makers	15	E	10 %	
8516.72.00	Toasters	15	E	10 %	
8516.79.00	Other	15	E	10 %	
8516.80	Electric heating resistors:				
8516.80.10	For electric smoothing irons	0	A	10 %	
8516.80.90	Other	0	A	15 %	
8516.90	Parts:				
8516.90.10	For electric smoothing irons	0	A	15 %	
8516.90.90	Other	0	A	15 %	
85.17	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28.				
8517.11.00	Line telephone sets with cordless handsets	0	A	5 %	
8517.12.00	Telephones for cellular networks or for other wireless networks	0	A	5 %	
8517.18.00	Other	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8517.61.00	Base stations	0	A	5 %	
8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:				
8517.62.10	Teleprinters	0	A	10 %	
8517.62.90	Other	0	A	5 %	
8517.69.00	Other	0	A	5 %	
8517.70	Parts:				
8517.70.10	Other parts and accessories of the machines of heading 84.71	0	A	3 %	
8517.70.90	Other	0	A	5 %	
85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.				
8518.10.00	Microphones and stands therefor	0	A	5 %	
8518.21.00	Single loudspeakers, mounted in their enclosures	0	A	10 %	
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	0	A	5 %	
8518.29.00	Other	0	A	5 %	
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A	10 %	
8518.40.00	Audio-frequency electric amplifiers	0	A	5 %	
8518.50	Electric sound amplifier sets:				
8518.50.10	Cinematographic	0	A	15 %	
8518.50.90	Other	0	A	10 %	
8518.90.00	Parts	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.19	SOUND RECORDING OR SOUND REPRODUCING APPARATUS.				
8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	15	E	10 %	
8519.30.00	Turntables (record-decks)	15	E	10 %	
8519.30.00A	Only with automatic disc changer, fully disassembled (CKD), put up in kits	5	E	10 %	
8519.50.00	Telephone answering machines	15	E	10 %	
8519.81	Using magnetic, optical or semiconductor media:				
8519.81.11	Sound reproducers, cassette-type	15	E	10 %	
8519.81.11A	Only fully disassembled (CKD), put up in kits	5	E	10 %	
8519.81.12	Sound reproducers, other than cassette type	15	E	5 %	
8519.81.13	Sound recorders and reproducers, digital or cassette type	15	E	5 %	
8519.81.13A	Only fully disassembled (CKD), put up in kits	5	E	5 %	
8519.81.19	Other	15	E	10 %	
8519.81.90	Other	15	E	10 %	
8519.89.00	Other	15	E	10 %	
8519.89.00A	Only fully disassembled (CKD), put up in kits	5	E	10 %	
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8521.10.00	Magnetic tape-type	15	E	5 %	
8521.10.00A	Only fully disassembled (CKD), put up in kits	5	E	5 %	
8521.10.00B	Only reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	E	5 %	
8521.90.00	Other	15	E	5 %	
85.22	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21.				
8522.10.00	Pick-up cartridges	0	A	15 %	
8522.90	Other:				
8522.90.10	Furniture	15	E	15 %	
8522.90.90	Other	0	A	10 %	
8522.90.90A	Only cabinets and cases of wood	15	E	10 %	
85.23	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, 'SMART CARDS' AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37.				
8523.21.	Cards incorporating a magnetic stripe:				
8523.21.10	Unrecorded	0	A	5 %	
8523.21.90	Other	0	A	15 %	
8523.29	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.29.10	Unrecorded	15	E	5 %	
8523.29.21	For automatic data-processing machines	15	E	10 %	
8523.29.29	Other	15	E	15 %	
8523.29.31	For sound recording only, educational	15	E	FREE	
8523.29.32	Other, for sound recording only	10	E	10 %	
8523.29.33	For automatic data processing machines, educational	15	E	10 %	
8523.29.34	Other, for automatic data-processing machines	10	E	10 %	
8523.29.35	Other, educational	15	E	15 %	
8523.29.39	Other	15	E	15 %	
8523.29.41	For sound recording only, educational	—	A	FREE	
8523.29.42	Other, for sound recording only	15	E	10 %	
8523.29.42A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	10 %	
8523.29.43	For automatic data processing machines, educational	15	E	10 %	
8523.29.43A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	10 %	
8523.29.44	Other, for automatic data-processing machines	15	E	10 %	
8523.29.44A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.29.45	Video tape, other than educational	5	E	5 %	
8523.29.46	Video tape, educational	15	E	5 %	
8523.29.46A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	5 %	
8523.29.47	Other, educational	15	E	15 %	
8523.29.47A	Only of a width of 19 mm or more, for reproducing sound and image	5	E	15 %	
8523.29.49	Other	15	E	15 %	
8523.40	Optical media:				
8523.40.10	Unrecorded	0	A	5 %	
8523.40.21	For automatic data-processing machines	10	C	5 %	
8523.40.21A	Only for reproducing phenomena other than sound or image	0	A	5 %	
8523.40.29	Other	10	C	15 %	
8523.40.29A	Only for reproducing phenomena other than sound or image	0	A	15 %	
8523.40.31	Educational	10	C	FREE	
8523.40.39	Other	10	C	15 %	
8523.40.41	Entertainment programmes	10	C	15 %	
8523.40.42	Other programmes, not educational	10	C	5 %	
8523.40.43	Educational programmes	10	C	5 %	
8523.40.49	Other	10	C	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.40.91	Digital versatile discs (DVDs), educational	10	E	5 %	
8523.40.92	Digital versatile discs (DVDs)	10	E	5 %	
8523.40.93	Other educational	10	E	15 %	
8523.40.99	Other	10	E	15 %	
8523.51	Solid-state non-volatile storage devices:				
8523.51.10	Unrecorded	0	A	5 %	
8523.51.90	Other	10	E	15 %	
8523.52	"Smart cards":				
8523.52.10	Unrecorded	0	A	10 %	
8523.52.90	Other	0	A	10 %	
8523.59	Other:				
8523.59.10	Unrecorded	0	A	5 %	
8523.59.90	Other	10	E	15 %	
8523.59.90A	Only cards and tags and their parts	0	A	15 %	
8523.80	Other:				
8523.80.10	Unrecorded	0	A	5 %	
8523.80.21	For automatic data-processing machines	10	E	5 %	
8523.80.29	Other	10	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8523.80.31	Long-playing records	15	E	15 %	
8523.80.32	Educational records	5	E	FREE	
8523.80.39	Other records	15	E	10 %	
8523.80.40	Matrices and masters	0	A	15 %	
8523.80.51	Entertainment programmes	10	E	15 %	
8523.80.52	Other programmes, not educational	10	E	5 %	
8523.80.53	Educational programmes	10	E	5 %	
8523.80.59	Other	10	E	3 %	
8523.80.91	Educational	10	E	15 %	
8523.80.99	Other	10	E	15 %	
85.25	TRANSMISSION APPARATUS FOR RADIO-BROADCAST OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS.				
8525.50	Transmission apparatus:				
8525.50.10	For radio broadcasting stations	0	A	FREE	
8525.50.20	For television	0	A	15 %	
8525.50.30	For radio amateurs	0	A	10 %	
8525.50.90	Other	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8525.60	Transmission apparatus incorporating reception apparatus:				
8525.60.10	For radio broadcasting stations	0	A	FREE	
8525.60.20	For television stations	0	A	15 %	
8525.60.30	For radio amateurs	0	A	5 %	
8525.60.90	Other	0	A	5 %	
8525.80.00	Television cameras, digital cameras and video camera recorders	10	E	5 %	
8525.80.00A	Only television cameras	0	A	5 %	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.				
8526.10.00	Radar apparatus	0	A	15 %	
8526.91.00	Radio navigational aid apparatus	0	A	15 %	
8526.92	Radio remote control apparatus:				
8526.92.10	Remote control for household appliances	0	A	15 %	
8526.92.90	Other	15	E	15 %	
85.27	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8527.12.00	Pocket-size radio cassette players	15	E	5 %	
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	15	E	10 %	
8527.19.00	Other	15	E	5 %	
8527.21.00	Combined with sound recording or reproducing apparatus	15	E	5 %	
8527.29.00	Other	15	E	10 %	
8527.91	Combined with sound recording or reproducing apparatus				
8527.91.10	For radio broadcasting stations	15	E	FREE	
8527.91.90	Other	15	E	5 %	
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	15	E	10 %	
8527.99.00	Other	15	E	10 %	
85.28	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.				
8528.41.00	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A	5 %	
8528.49.00	Other	15	E	5 %	
8528.51.00	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8528.59.00	Other	15	E	5 %	
8528.61.00	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A	5 %	
8528.69.00	Other	15	E	5 %	
8528.71.00	Not designed to incorporate a video display or screen	15	E	5 %	
8528.72.00	Other, colour	15	E	5 %	
8528.73.00	Other, black and white or other monochrome	15	E	5 %	
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28.				
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10	C	5 %	
8529.90	Other:				
8529.90.11	For broadcasting stations (radio)	15	E	5 %	
8529.90.19	Other	15	E	15 %	
8529.90.90	Other	0	A	5 %	
85.30	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08).				
8530.10.00	Equipment for railways or tramways	0	A	15 %	
8530.80.00	Other apparatus	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8530.90.00	Parts	0	A	15 %	
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30.				
8531.10.00	Burglar or fire alarms and similar apparatus	0	A	10 %	
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A	15 %	
8531.80	Other apparatus:				
8531.80.10	Telephonic or telegraphic audible alarms (bells)	0	A	15 %	
8531.80.20	Other electrical bells, buzzers, door chimes and similar	15	E	10 %	
8531.80.30	Other indicator light panels	0	A	15 %	
8531.80.40	Sirens	0	A	10 %	
8531.80.90	Other	0	A	15 %	
8531.90.00	Parts	0	A	15 %	
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE.				
8532.10.00	Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	0	A	3 %	
8532.21.00	Of tantalum	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8532.22.00	Aluminium electrolytic	0	A	10 %	
8532.23.00	Ceramic dielectric, single layer	0	A	3 %	
8532.24.00	Ceramic dielectric, multilayer	0	A	3 %	
8532.25.00	Dielectric of paper or plastics	0	A	3 %	
8532.29.00	Other	0	A	3 %	
8532.30.00	Variable or adjustable capacitors	0	A	3 %	
8532.90.00	Parts	0	A	3 %	
85.33	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS.				
8533.10.00	Fixed carbon resistors, composition or film types	0	A	3 %	
8533.21.00	Of an output not exceeding 20 W	0	A	3 %	
8533.29.00	Other	0	A	3 %	
8533.31.00	Of an output not exceeding 20 W	0	A	3 %	
8533.39.00	Other	0	A	3 %	
8533.40.00	Other variable resistors, including rheostats and potentiometers	0	A	3 %	
8533.90.00	Parts	0	A	3 %	
8534.00.00	PRINTED CIRCUITS.	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.35	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS.				
8535.10.00	Fuses and shortcircuit fuses	0	A	3 %	
8535.21.00	For a voltage of less than 72,5 kV	0	A	3 %	
8535.29.00	Other	0	A	10 %	
8535.30.00	Isolating switches and make-and-break switches	0	A	10 %	
8535.40.00	Lightning arresters, voltage limiters and surge suppressors	0	A	10 %	
8535.90	Other:				
8535.90.10	Junction boxes, connection or distribution	0	A	10 %	
8535.90.90	Other	0	A	10 %	
85.36	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES.				
8536.10.00	Fuses and shortcircuit fuses	0	A	10 %	
8536.10.00A	Only hand-operated safety circuit breakers, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	E	10 %	
8536.10.00B	Only hand-operated blade-fuse circuit breakers, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E	10 %	
8536.20.00	Automatic circuit breakers	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8536.20.00A	Only thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C	3 %	
8536.30.00	Other apparatus for protecting electrical circuits	0	A	10 %	
8536.41.00	For a voltage not exceeding 60V	0	A	3 %	
8536.49.00	Other	0	A	3 %	
8536.49.00A	Only surge indicators and electrical contacters	10	C	3 %	
8536.50.00	Other switches, separators, and commutators	0	A	5 %	
8536.50.00A	Only single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	G	5 %	
8536.50.00B	Only magnetic starters for electric motors	10	G	5 %	
8536.50.00C	Only starters for fluorescent lamps	10	G	5 %	
8536.61.00	Lamp-holders	15	G	10 %	
8536.69.00	Other	15	E	10 %	
8536.70	Connectors for optical fibres, optical fibre bundles or cables:				
8536.70.10	Of plastic	15	G	6 %	
8536.70.20	Of copper	15	G	15 %	
8536.70.90	Other	0	A	10 %	
8536.90	Other apparatus:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8536.90.10	Junction boxes, connection or distribution	0	A	10 %	
8536.90.90	Other	0	A	10 %	
85.37	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17.				
8537.10.00	For a voltage not exceeding 1 000 V	10	G	10 %	
8537.20.00	For a voltage exceeding 1 000 V	10	G	10 %	
85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37.				
8538.10.00	Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C	10 %	
8538.90.00	Other	0	A	5 %	
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC LAMPS.				
8539.10.00	Sealed beam lamp units	5	C	10 %	
8539.21.00	Tungsten halogen	5	C	10 %	
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	0	A	10 %	
8539.29.00	Other	5	C	10 %	
8539.31.00	Fluorescent, hot cathode	5	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8539.31.00A	Only straight, of a power of 14 W or more but not more than 215 W	0	A	5 %	
8539.31.00B	Only energy-saving	0	A	5 %	
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	5	E	10 %	
8539.39	Other:				
8539.39.10	Other fluorescent lamps	5	E	5 %	
8539.39.90	Other	5	E	10 %	
8539.41.00	Arc lamps	0	A	3 %	
8539.49.00	Other	0	A	3 %	
8539.90.00	Parts	0	A	15 %	
85.40	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES), OTHER THAN THOSE OF HEADING 85.39.				
8540.11.00	Colour	0	A	10 %	
8540.12.00	Black-and-white or other monochrome	0	A	10 %	
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A	10 %	
8540.40.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch of less than 0,4 mm	0	A	10 %	
8540.50.00	Data/graphic display tubes, black and white or other monochrome	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8540.60.00	Other cathode ray tubes	0	A	10 %	
8540.71.00	Magnetrons	0	A	10 %	
8540.72.00	Klystrons	0	A	10 %	
8540.79.00	Other	0	A	10 %	
8540.81.00	Receiver or amplifier valves and tubes	0	A	10 %	
8540.89.00	Other	0	A	10 %	
8540.91.00	Of cathode ray tubes	0	A	10 %	
8540.99.00	Other	0	A	10 %	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS.				
8541.10.00	Diodes, other than photosensitive or light-emitting diodes	0	A	10 %	
8541.21.00	With a dissipation rate of less than 1 W	0	A	10 %	
8541.29.00	Other	0	A	10 %	
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	0	A	10 %	
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	A	10 %	
8541.50.00	Other semiconductor devices	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8541.60.00	Mounted piezo-electric crystals	0	A	10 %	
8541.90.00	Parts	0	A	10 %	
85.42	ELECTRONIC INTEGRATED CIRCUITS.				
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	A	10 %	
8542.32.00	Memories	0	A	10 %	
8542.33.00	Amplifiers	0	A	10 %	
8542.39.00	Other	0	A	10 %	
8542.90.00	Parts	0	A	10 %	
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.				
8543.10.00	Particle accelerators	0	A	3 %	
8543.20.00	Signal generators	0	A	15 %	
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A	3 %	
8543.70	Other machines and apparatus				
8543.70.10	Amplifiers for radio broadcasting transmitters	15	C	FREE	
8543.70.90	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8543.90	Parts:				
8543.90.10	Of amplifiers for radio broadcasting transmitters	0	A	10 %	
8543.90.20	For synchronisers	0	A	15 %	
8543.90.30	Electronic microassemblies	0	A	10 %	
8543.90.90	Other	0	A	15 %	
85.44	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE-UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS.				
8544.11.00	Of copper	0	A	10 %	
8544.19.00	Other	0	A	10 %	
8544.20	Coaxial cables and other coaxial electric conductors:				
8544.20.10	For computers	5	E	3 %	
8544.20.90	Other	5	E	3 %	
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in means of transport	5	E	10 %	
8544.42.00	Fitted with connectors	0	A	10 %	
8544.42.00A	Only electric conductors, for a voltage not exceeding 80 V	15	G	10 %	
8544.42.00B	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	
8544.49	Other:				
8544.49.11	Of copper, insulated with IN thermoplastics, whether or not plated or coated with tin with up to two pairs	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8544.49.11A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	15 %	
8544.49.12	Copper-clad steel insulated with thermoplastics for disconnection or connection with up to two pairs ("drop wire")	15	G	10 %	
8544.49.12A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	
8544.49.19	Other	15	G	10 %	
8544.49.19A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	
8544.49.20	Flat copper cables insulated with thermoplastics, television aerial risers, with one pair	15	G	15 %	
8544.49.20A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	15 %	
8544.49.30	Electrode holder cables (for electric arc welding)	15	G	3 %	
8544.49.30A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	3 %	
8544.49.40	Wire, strands and cables of copper insulated with thermoplastics, suitable for use at temperatures of up to 90 °C with up to 4 conductors, other than wires and cables with transparent insulation	15	G	10 %	
8544.49.40A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8544.49.90	Other	15	G	10 %	
8544.49.90A	Only wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodised, coated with silicone or insulated with asbestos or glass fibres)	15	H	10 %	
8544.6	Other electric conductors, for a voltage exceeding 1 000 V:				
8544.60.10	With connector	15	H	10 %	
8544.60.91	Electrode holder cables (for electric arc welding)	15	H	3 %	
8544.60.92	Wires, strands and cables of copper insulated with thermoplastics suitable for use at temperatures of up to 90 °C (194 °F), for buildings, distribution and connection, with up to 4 conductors	15	H	10 %	
8544.60.93	Multiple pair control cables, whether or not with steel core	15	H	10 %	
8544.60.99	Other	15	H	10 %	
8544.70.00	Optical fibre cables	0	A	10 %	
85.45	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.				
8545.11.00	Of a kind used for furnaces	0	A	3 %	
8545.19.00	Other	0	A	15 %	
8545.20.00	Brushes	0	A	15 %	
8545.90.00	Other	0	A	15 %	
85.46	ELECTRICAL INSULATORS OF ANY MATERIAL.				
8546.10.00	Of glass	0	A	15 %	
8546.20.00	Of ceramic materials	0	A	15 %	
8546.90.00	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
85.47	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.				
8547.10.00	Insulating fittings of ceramic materials	0	A	15 %	
8547.20.00	Insulating fittings of plastics	0	A	15 %	
8547.90	Other:				
8547.90.10	Electrical conduit tubing and joints therefor, of base metal, lined with insulating material	0	A	3 %	
8547.90.90	Other	0	A	10 %	
85.48	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.				
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5	E	10 %	
8548.10.00A	Of lead only	0	A	10 %	
8548.90	Other				
8548.90.10	Electronic microassemblies	0	A	10 %	
8548.90.90	Other	0	A	5 %	
86.01	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.				
8601.10.00	Powered from an external source of electricity	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8601.20.00	Powered by electric accumulators	0	A	15 %	
86.02	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS.				
8602.10.00	Diesel-electric locomotives	0	A	15 %	
8602.90.00	Other	0	A	15 %	
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04.				
8603.10	Powered from an external source of electricity:				
8603.10.10	With metal body	0	A	15 %	
8603.10.90	Other	0	A	15 %	
8603.90	Other:				
8603.90.10	With metal body	0	A	15 %	
8603.90.90	Other	0	A	15 %	
86.04	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES).				
8604.00.10	With metal body	0	A	15 %	
8604.00.90	Other	0	A	15 %	
86.05	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04).				
8605.00.10	With metal body	0	A	15 %	
8605.00.90	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
86.06	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS.				
8606.10	Tank wagons and the like:				
8606.10.10	With metal body	0	A	15 %	
8606.10.90	Other	0	A	15 %	
8606.30	Self-discharging vans and wagons, other than those of subheading 8606.10:				
8606.30.10	With metal body	0	A	15 %	
8606.30.90	Other	0	A	15 %	
8606.91	Covered and closed:				
8606.91.10	With metal body	0	A	15 %	
8606.91.90	Other	0	A	15 %	
8606.92	Open, with non-removable sides of a height exceeding 60 cm:				
8606.92.10	With metal body	0	A	15 %	
8606.92.90	Other	0	A	15 %	
8606.99	Other:				
8606.99.10	With metal body	0	A	15 %	
8606.99.90	Other	0	A	15 %	
86.07	PARTS OF RAILWAY OR TRAMWAY LOCO-MOTIVES OR ROLLING-STOCK.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8607.11.00	Driving bogies and bissel-bogies	0	A	15 %	
8607.12.00	Other bogies and bissel-bogies	0	A	15 %	
8607.19.00	Other, including parts	0	A	15 %	
8607.21.00	Air brakes and parts thereof	0	A	15 %	
8607.29.00	Other	0	A	15 %	
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	0	A	15 %	
8607.91.00	Of locomotives	0	A	15 %	
8607.99.00	Other	0	A	15 %	
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF.	0	A	15 %	
86.09	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT.				
8609.00.11	Of stainless steel for storing milk	0	A	3 %	
8609.00.12	Other of metal, for the transport of fluids with a capacity exceeding 500 litres	0	A	15 %	
8609.00.19	Other	0	A	15 %	
8609.00.90	Other	0	A	15 %	
87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).				
8701.10.00	Pedestrian-controlled tractors	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8701.20	Road tractors for semi-trailers:				
8701.20.10	New	0	A	10 %	
8701.20.20	Used	0	A	10 %	
8701.30.00	Track-laying tractors	0	A	FREE	
8701.90	Other:				
8701.90.10	Agricultural, horticultural or forestry tractors	0	A	FREE	
8701.90.90	Other	0	A	10 %	
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.				
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel):				
8702.10.11	New	15	E2	5 %	
8702.10.11A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.19	Other	15	E2	5 %	
8702.10.19A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.21	New	15	E2	5 %	
8702.10.21A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.29	Other	15	E2	5 %	
8702.10.29A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.91	New	15	E2	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8702.10.91A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.10.99	Other	15	E2	5 %	
8702.10.99A	Only for the transport of more than 45 persons, including the driver	10	E2	5 %	
8702.90	Other:				
8702.90.11	New	10	E2	5 %	
8702.90.11A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.11B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.11C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.19	Other	10	E2	5 %	
8702.90.19A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.19B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.19C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.21	New	10	E2	5 %	
8702.90.21A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.21B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.21C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8702.90.29	Other	10	E2	5 %	
8702.90.29A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.29B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.29C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.91	New	10	E2	5 %	
8702.90.91A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.91B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.91C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.99	Other	10	E2	5 %	
8702.90.99A	Only for the transport of up to 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.99B	Only for the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
8702.90.99C	Only for the transport of at least 15 persons but no more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	5 %	
87.03	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 87.02), INCLUDING STATION WAGONS AND RACING CARS.				
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	E2	5 %	
8703.21	Of a cylinder capacity not exceeding 1 000 cc:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.21.11	New	20	E2	10 %	
8703.21.19	Other	20	E2	10 %	
8703.21.21	New	20	E2	10 %	
8703.21.29	Other	20	E2	10 %	
8703.21.31	New, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.31A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.21.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	20	E2	15 %	
8703.21.32A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.21.33	Other, new	20	E2	18 %	
8703.21.33A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.21.34	Used, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.34A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.21.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	20	E2	15 %	
8703.21.35A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.21.39	Other, used	20	E2	18 %	
8703.21.39A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.21.41	New	20	E2	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.21.49	Other	20	E2	3 %	
8703.21.51	New, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.53	New, other	20	E2	20 %	
8703.21.54	Used, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.59	Other, used	20	E2	20 %	
8703.21.91	New, of a CIF value of no more than B/5 000.00	20	E2	15 %	
8703.21.91A	Only tricycles (trikes)	30	E2	15 %	
8703.21.91B	Only four-wheeled vehicles (quads)	30	E2	15 %	
8703.21.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	20	E2	15 %	
8703.21.92A	Only tricycles (trikes)	30	E2	15 %	
8703.21.92B	Only four-wheeled vehicles (quads)	30	E2	15 %	
8703.21.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.93A	Only tricycles (trikes)	30	E2	18 %	
8703.21.93B	Only four-wheeled vehicles (quads)	30	E2	18 %	
8703.21.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	20	E2	20 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.21.94A	Only tricycles (trikes)	30	E2	20 %	
8703.21.94B	Only four-wheeled vehicles (quads)	30	E2	20 %	
8703.21.95	Other, new	20	E2	20 %	
8703.21.95A	Only tricycles (trikes)	30	E2	20 %	
8703.21.95B	Only four-wheeled vehicles (quads)	30	E2	20 %	
8703.21.96	Used, of a CIF value not exceeding B/12 000.00	20	E2	15 %	
8703.21.96A	Only tricycles (trikes)	30	E2	15 %	
8703.21.96B	Only four-wheeled vehicles (quads)	30	E2	15 %	
8703.21.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	20	E2	18 %	
8703.21.97A	Only tricycles (trikes)	30	E2	18 %	
8703.21.97B	Only four-wheeled vehicles (quads)	30	E2	18 %	
8703.21.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	20	E2	20 %	
8703.21.98A	Only tricycles (trikes)	30	E2	20 %	
8703.21.98B	Only four-wheeled vehicles (quads)	30	E2	20 %	
8703.21.99	Other, used	20	E2	20 %	
8703.21.99A	Only tricycles (trikes)	30	E2	20 %	
8703.21.99B	Only four-wheeled vehicles (quads)	30	E2	20 %	
8703.22	Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.11	New	15	E2	10 %	
8703.22.11A	Only hearses	20	E2	10 %	
8703.22.19	Other	15	E2	10 %	
8703.22.19A	Only hearses	20	E2	10 %	
8703.22.21	New	25	E2	10 %	
8703.22.21A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2		
8703.22.29	Other	25	E2	10 %	
8703.22.29A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2	10 %	
8703.22.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.22.31A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.22.32A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.33	Other, new	25	E2	18 %	
8703.22.33A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.22.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.34A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.22.35A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.39	Other, used	25	E2	18 %	
8703.22.39A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.22.41	New	25	E2	3 %	
8703.22.41A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	
8703.22.49	Other	25	E2	3 %	
8703.22.49A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	
8703.22.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.22.51A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2	15 %	
8703.22.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.52A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2	18 %	
8703.22.53	New, other	25	E2	20 %	
8703.22.53A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2	20 %	
8703.22.54	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.54A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2	15 %	
8703.22.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.55A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2	18 %	
8703.22.59	Other, used	25	E2	20 %	
8703.22.59A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	20	E2	20 %	
8703.22.91	New, of a CIF value not exceeding B/5 000.00	25	E2	15 %	
8703.22.91A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	
8703.22.92A	Only of a cylinder capacity exceeding 1 000 cm^3 but not more than 1 300 cm^3 (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.93A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.22.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.22.94A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.22.95	Other, new	25	E2	20 %	
8703.22.95A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.22.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.22.96A	Only of a cylinder capacity exceeding 1 000 cm^3 but not more than 1 300 cm^3 (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.22.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.22.97A	Only of a cylinder capacity exceeding 1 000 cm^3 but not more than 1 300 cm^3 (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.22.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.22.98A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.22.99	Other, used	25	E2	20 %	
8703.22.99A	Only of a cylinder capacity exceeding 1 000 cc but not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.23	Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:				
8703.23.11	New	15	C	10 %	
8703.23.11A	Only hearses	20	C	10 %	
8703.23.19	Other	15	C	10 %	
8703.23.19A	Only hearses	20	C	10 %	
8703.23.21	New	25	E2	10 %	
8703.23.21A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	10 %	
8703.23.29	Other	25	E2	10 %	
8703.23.29A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.23.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.31A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.23.32A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.33	New, other	25	E2	18 %	
8703.23.33A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.34A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.23.35A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.39	Other, used	25	E2	18 %	
8703.23.39A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.41	New	25	E2	3 %	
8703.23.41A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	
8703.23.49	Other	25	E2	3 %	
8703.23.49A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.23.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.51A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.23.52A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.53	Other, new	25	E2	20 %	
8703.23.53A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.54	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.54A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.23.55A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.59	Other, used	25	E2	20 %	
8703.23.59A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.91	New, of a CIF value of no more thanB/5 000.00	25	E2	15 %	
8703.23.91A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.23.92A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.23.93A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.23.94A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.95	Other, new	25	E2	20 %	
8703.23.95A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.23.96A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.23.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.23.97A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.23.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.23.98A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.23.99	Other, used	25	E2	20 %	
8703.23.99A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.24	Of a cylinder capacity exceeding 3 000 cc:				
8703.24.11	New	15	C	10 %	
8703.24.11A	Only hearses	20	C	10 %	
8703.24.19	Other	15	C	10 %	
8703.24.19A	Only hearses	20	C	10 %	
8703.24.21	New	30	E2	10 %	
8703.24.21A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.24.29	Other	30	E2	10 %	
8703.24.29A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.24.31	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.31A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.24.32A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.33	Other, new	30	E2	18 %	
8703.24.33A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.34	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.34A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.24.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.24.35A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.39	Other, used	30	E2	18 %	
8703.24.39A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.41	New	30	E2	3 %	
8703.24.41A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.24.49	Other	30	E2	3 %	
8703.24.49A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.24.51	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.51A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.52A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.53	Other, new	30	E2	20 %	
8703.24.53A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.54	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.24.54A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.55A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.59	Other, used	30	E2	20 %	
8703.24.59A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.91	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.91A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.92	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.92A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.93	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.24.93A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.94	Other, new	30	E2	20 %	
8703.24.94A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.95	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.24.95A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.24.96	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.24.96A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.24.97	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.24.97A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.24.99	Other, used	30	E2	20 %	
8703.24.99A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.31	Of a cylinder capacity not exceeding 1 500 cc:				
8703.31.11	New	15	E2	10 %	
8703.31.11A	Only hearses	20	E2	10 %	
8703.31.19	Other	15	E2	10 %	
8703.31.19A	Only hearses	20	E2	10 %	
8703.31.21	New	25	E2	10 %	
8703.31.21A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	10 %	
8703.31.29	Other	25	E2	10 %	
8703.31.29A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	10 %	
8703.31.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.31A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.31.32A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.33	Other, new	25	E2	18 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.31.33A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.34A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.31.35A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.39	Other, used	25	E2	18 %	
8703.31.39A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.41	New	25	E2	3 %	
8703.31.41A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	
8703.31.49	Other	25	E2	3 %	
8703.31.49A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	3 %	
8703.31.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.51A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.52A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.31.53	Other, new	25	E2	20 %	
8703.31.53A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.54	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.54A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.55A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.59	Other, used	25	E2	20 %	
8703.31.59A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.91	New, of a CIF value not exceeding	25	E2	15 %	
8703.31.91A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	
8703.31.92A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.93A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.31.94A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.95	Other, new	25	E2	20 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.31.95A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.31.96A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	15 %	
8703.31.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.31.97A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	18 %	
8703.31.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.31.98A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.31.99	Other, used	25	E2	20 %	
8703.31.99A	Only of a cylinder capacity not exceeding 1 300 cc (except with four-wheel drive and a two range transfer case)	20	E2	20 %	
8703.32	Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:				
8703.32.11	New	15	E2	10 %	
8703.32.11A	Only hearses	20	E2	10 %	
8703.32.19	Other	15	E2	10 %	
8703.32.19A	Only hearses	20	E2	10 %	
8703.32.21	New	25	E2	10 %	
8703.32.21A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	10 %	
8703.32.29	Other	25	E2	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.29A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	10 %	
8703.32.31	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.31A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.32.32A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.33	Other, new	25	E2	18 %	
8703.32.33A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.34	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.34A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	25	E2	15 %	
8703.32.35A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.39	Other, used	25	E2	18 %	
8703.32.39A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.41	New	25	E2	3 %	
8703.32.41A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.49	Other	25	E2	3 %	
8703.32.49A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	3 %	
8703.32.51	New, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.51A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.32.52A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.53	Other, new	25	E2	20 %	
8703.32.53A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.54	Used, with a CIF value of no more than B/12 000.00	25	E2	15 %	
8703.32.54A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.32.55A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.59	Other, used	25	E2	20 %	
8703.32.59A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.91	New, of a CIF value not exceeding B/5 000.00	25	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.91A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	25	E2	15 %	
8703.32.92A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.32.93A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.32.94A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.95	Other, new	25	E2	20 %	
8703.32.95A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	
8703.32.96	Used, of a CIF value not exceeding B/12 000.00	25	E2	15 %	
8703.32.96A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	15 %	
8703.32.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	25	E2	18 %	
8703.32.97A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	18 %	
8703.32.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	25	E2	20 %	
8703.32.98A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case)	30	E2	20 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.32.99	Other, used	25	E2	20 %	
8703.32.99A	Only of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc (except with four-wheel drive and a two range transfer case or for the transport of at least 6 persons but not more than 9 persons, including the driver, with or without four-wheel drive, 3 or 4 side doors, with a flat floor and a side hatch or tailgate)	30	E2	20 %	
8703.33	Of a cylinder capacity exceeding 2 500 cc:				
8703.33.11	New	15	C	10 %	
8703.33.11A	Only hearses	20	C	10 %	
8703.33.19	Other	15	C	10 %	
8703.33.19A	Only hearses	20	C	10 %	
8703.33.21	New	30	E2	10 %	
8703.33.21A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.33.29	Other	30	E2	10 %	
8703.33.29A	Only with four-wheel drive and a two range transfer case	25	E2	10 %	
8703.33.31	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.31A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.33.32A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.33	Other, new	30	E2	18 %	
8703.33.33A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33.34	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.34A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.33.35A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.39	Other, used	30	E2	18 %	
8703.33.39A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.41	New	30	E2	3 %	
8703.33.41A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.33.49	Other	30	E2	3 %	
8703.33.49A	Only with four-wheel drive and a two range transfer case	25	E2	3 %	
8703.33.51	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.51A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.33.52A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.53	Other, new	30	E2	20 %	
8703.33.53A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.54	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.54A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.33.55A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.59	Other, used	30	E2	20 %	
8703.33.59A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.91	New, of a CIF value not exceeding B/5 000.00	30	E2	15 %	
8703.33.91A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	30	E2	15 %	
8703.33.92A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.33.93A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.33.94A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.95	Other, new	30	E2	20 %	
8703.33.95A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.96	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.33.96A	Only with four-wheel drive and a two range transfer case	25	E2	15 %	
8703.33.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.33.97A	Only with four-wheel drive and a two range transfer case	25	E2	18 %	
8703.33.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.33.98A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.33.99	Other, used	30	E2	20 %	
8703.33.99A	Only with four-wheel drive and a two range transfer case	25	E2	20 %	
8703.90	Other:				
8703.90.11	New	30	E2	10 %	
8703.90.19	Other	30	E2	10 %	
8703.90.21	New	30	E2	10 %	
8703.90.29	Other	30	E2	10 %	
8703.90.31	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.32	New, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.90.33	Other, new	30	E2	18 %	
8703.90.34	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.35	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/18 000.00	30	E2	15 %	
8703.90.39	Other, used	30	E2	18 %	
8703.90.41	New	30	E2	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8703.90.49	Other	30	E2	3 %	
8703.90.51	New, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.52	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.90.53	Other, new	30	E2	20 %	
8703.90.54	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.55	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.90.59	Other, used	30	E2	20 %	
8703.90.91	New, of a CIF value not exceeding B/5 000.00	30	E2	15 %	
8703.90.92	New, of a CIF value exceeding B/5 000.00 but not exceeding B/12 000.00	30	E2	15 %	
8703.90.93	New, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.90.94	New, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.90.95	Other, new	30	E2	20 %	
8703.90.96	Used, of a CIF value not exceeding B/12 000.00	30	E2	15 %	
8703.90.97	Used, of a CIF value exceeding B/12 000.00 but not exceeding B/14 500.00	30	E2	18 %	
8703.90.98	Used, of a CIF value exceeding B/14 500.00 but not exceeding B/15 000.00	30	E2	20 %	
8703.90.99	Other, used	30	E2	20 %	
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8704.10	Dumpers designed for off-highway use:				
8704.10.10	New	15	C	10 %	
8704.10.20	Used	15	C	10 %	
8704.21	Of a gross vehicle weight not exceeding 5 tonnes:				
8704.21.10	New	5	E2	8 %	
8704.21.10A	Only vehicles with an uncovered goods compartment, separate from the driver's cab	10	E2	8 %	
8704.21.10B	Only vehicles with a covered goods compartment, separate from the driver's cab, of a gross vehicle weight not exceeding 2,5 tonnes	10	E2	8 %	
8704.21.10C	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	8 %	
8704.21.10D	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	8 %	
8704.21.20	Used	5	E2	8 %	
8704.21.20A	Only vehicles with an uncovered goods compartment, separate from the driver's cab	10	E2	8 %	
8704.21.20B	Only vehicles with a covered goods compartment, separate from the driver's cab, of a gross vehicle weight not exceeding 2,5 tonnes	10	E2	8 %	
8704.21.20C	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	8 %	
8704.21.20D	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	8 %	
8704.22	Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes:				
8704.22.10	New	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8704.22.20	Used	15	E	5 %	
8704.23	Of a gross vehicle weight exceeding 20 tonnes:				
8704.23.10	New	15	E	10 %	
8704.23.20	Used	15	E	10 %	
8704.31	Of a gross vehicle weight not exceeding 5 tonnes:				
8704.31.10	New	10	E2	10 %	
8704.31.10A	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	10 %	
8704.31.10B	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	10 %	
8704.31.20	Used	10	E2	10 %	
8704.31.20A	Only vehicles with a covered goods compartment, separate from the driver's cab (other than those of a gross vehicle weight not exceeding 2,5 tonnes)	15	E2	10 %	
8704.31.20B	Only tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	10 %	
8704.32	Of a gross vehicle weight exceeding 5 tonnes:				
8704.32.10	New	15	E2	10 %	
8704.32.20	Used	15	E2	10 %	
8704.90	Other:				
8704.90.10	New	15	E2	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8704.90.20	Used	15	E2	10 %	
87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORK-SHOPS, MOBILE RADIOLOGICAL UNITS).				
8705.10	Crane lorries:				
8705.10.10	New	20	E2	5 %	
8705.10.20	Used	20	E2	5 %	
8705.20	Mobile drilling derricks:				
8705.20.10	New	20	E2	10 %	
8705.20.20	Used	20	E2	10 %	
8705.30	Fire fighting vehicles:				
8705.30.10	New	20	E2	10 %	
8705.30.20	Used	20	E2	10 %	
8705.40	Concrete-mixer lorries:				
8705.40.10	New	20	C	3 %	
8705.40.20	Used	20	C	3 %	
8705.90	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8705.90.10	New	20	C	10 %	
8705.90.20	Used	20	C	10 %	
87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.				
8706.00.10	For the vehicles of heading 87.03	15	E	15 %	
8706.00.90	Other	15	E	15 %	
8706.00.90A	Only of buses	10	E	15 %	
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:				
8707.10.00	For the vehicles of heading 87.03	20	E	15 %	
8707.90	Other:				
8707.90.11	For buses	20	E	15 %	
8707.90.11A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	15 %	
8707.90.19	Other	20	E	15 %	
8707.90.19A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	15 %	
8707.90.21	For road tractors for semi-trailers	20	E	10 %	
8707.90.21A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	10 %	
8707.90.22	For other agricultural, horticultural or forestry tractors	—	A	FREE	
8707.90.29	Other	20	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8707.90.29A	Only for the vehicles of headings 87.01, 87.02 and 87.04, other than those of subdivisions 8704.21.51 and 8704.31.51	15	E	10 %	
87.08	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.				
8708.10.00	Bumpers and parts thereof	10	C	5 %	
8708.21.00	Safety seat belts	10	E	5 %	
8708.29	Other:				
8708.29.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.29.90	Other	10	C	5 %	
8708.30	Brakes and servo-brakes and parts thereof:				
8708.30.10	Mounted brake linings for pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.30.90	Other	10	C	5 %	
8708.30.90A	Only hydrodynamic brake system with transmission delay, and parts thereof	0	A	5 %	
8708.40	Gear-boxes and parts thereof:				
8708.40.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	—	A	FREE	
8708.40.90	Other	10	E	5 %	
8708.40.90A	Only gear-boxes	10	C	5 %	
8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8708.50.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	E	FREE	
8708.50.90	Other	10	E	5 %	
8708.70	Road wheels and parts and accessories thereof:				
8708.70.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.70.90	Other	10	C	5 %	
8708.80	Suspension systems and parts thereof (including shock-absorbers):				
8708.80.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	—	A	FREE	
8708.80.90	Other	10	E	5 %	
8708.80.90A	Only suspension shock-absorbers	10	C	5 %	
8708.91	Radiators and parts thereof:				
8708.91.10	Tanks of bronze and plastic for radiators	10	E	3 %	
8708.91.20	Collars with overflow pipe for radiator tank	10	E	FREE	
8708.91.90	Other	10	E	15 %	
8708.91.90A	Only radiators	10	C	15 %	
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:	10	E	5 %	
8708.93	Clutches and parts thereof:				
8708.93.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.93.20	For track-laying tractors	10	C	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8708.93.31	Complete, new	10	C	5 %	
8708.93.32	Complete, used or reconditioned	10	C	15 %	
8708.93.33	Discs, new, used or reconditioned	10	C	15 %	
8708.93.34	Pressure plates, new, used or reconditioned	10	C	15 %	
8708.93.39	Other parts	10	C	5 %	
8708.93.90	Other	10	C	5 %	
8708.94	Steering wheels, steering columns and steering boxes; parts thereof:				
8708.94.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	—	A	FREE	
8708.94.90	Other.	10	E	5 %	
8708.94.90A	Only steering wheels, steering columns and steering boxes	10	C	5 %	
8708.95.00	Safety airbags with inflator system; parts thereof	10	E	5 %	
8708.99	Other:				
8708.99.10	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	10	C	FREE	
8708.99.90	Other	10	C	5 %	
87.09	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8709.11.00	Electric	10	E	3 %	
8709.19.00	Other	5	E	3 %	
8709.90	Parts:				
8709.90.11	With pneumatic tyres	15	E	15 %	
8709.90.19	Other	15	E	15 %	
8709.90.90	Other	15	E	10 %	
8710.00.00	TANKS AND OTHER VEHICLES.	10	E	15 %	
87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS.				
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
8711.10.10	New	10	E2	15 %	
8711.10.10A	Only tricycles (trikes)	30	E2	15 %	
8711.10.20	Used	10	E2	15 %	
8711.10.20A	Only tricycles (trikes)	30	E2	15 %	
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
8711.20.11	New	10	E2	15 %	
8711.20.11A	Only tricycles (trikes)	30	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8711.20.19	Other	10	E2	15 %	
8711.20.19A	Only tricycles (trikes)	30	E2	15 %	
8711.20.21	New	10	E2	15 %	
8711.20.21A	Only tricycles (trikes)	30	E2	15 %	
8711.20.29	Other	10	E2	15 %	
8711.20.29A	Only tricycles (trikes)	30	E2	15 %	
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
8711.30.10	New	10	E2	15 %	
8711.30.10A	Only tricycles (trikes)	30	E2	15 %	
8711.30.20	Used	10	E2	15 %	
8711.30.20A	Only tricycles (trikes)	30	E2	15 %	
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
8711.40.10	New	10	E2	15 %	
8711.40.10A	Only tricycles (trikes)	30	E2	15 %	
8711.40.20	Used	10	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8711.40.20A	Only tricycles (trikes)	30	E2	15 %	
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
8711.50.10	New	10	E2	15 %	
8711.50.10A	Only tricycles (trikes)	30	E2	15 %	
8711.50.20	Used	10	E2	15 %	
8711.50.20A	Only tricycles (trikes)	30	E2	15 %	
8711.90	Other:				
8711.90.10	New	10	E2	15 %	
8711.90.20	Used	10	E2	15 %	
87.12	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.				
8712.00.10	Bicycles of all kinds, totally disassembled	15	E2	5 %	
8712.00.20	BMX bicycles	15	E2	10 %	
8712.00.30	Mountain bicycles and racing bicycles	15	E2	10 %	
8712.00.90	Other	15	E2	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
87.13	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.				
8713.10.00	Not mechanically propelled	5	E	FREE	
8713.90.00	Other	5	E	FREE	
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13.				
8714.11.00	Saddles	10	E	10 %	
8714.19	Other:				
8714.19.10	Wheels fitted with solid tyres	10	C	15 %	
8714.19.20	Wheels fitted with pneumatic tyres	10	C	15 %	
8714.19.30	Handlebar grips and pads for pedals	10	C	15 %	
8714.19.90	Other	10	C	10 %	
8714.20	Of carriages and other vehicles for disabled persons:				
8714.20.10	Wheels fitted with solid tyres	5	E	FREE	
8714.20.20	Wheels fitted with pneumatic tyres	5	E	FREE	
8714.20.90	Other	5	E	FREE	
8714.91.00	Frames and forks, and parts thereof	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8714.91.00A	Only parts	5	E	10 %	
8714.92	Wheel rims and spokes:				
8714.92.10	Wheels fitted with solid tyres	10	E	15 %	
8714.92.20	Wheels fitted with pneumatic tyres	10	E	15 %	
8714.92.90	Other	5	E	10 %	
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5	E	10 %	
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5	E	10 %	
8714.95.00	Saddles	5	E	10 %	
8714.96.00	Pedals and crank-gear, and parts thereof	5	E	10 %	
8714.99.00	Other	5	E	10 %	
8714.99.00A	Only shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	E	10 %	
87.15	BABY CARRIAGES AND PARTS THEREOF.				
8715.00.10	Baby carriages	15	E	10 %	
8715.00.91	Metal wheels fitted with solid tyres	15	E	15 %	
8715.00.99	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
87.16	TRAILERS AND SEMI-TRAILERS FOR ANY VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.				
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping:				
8716.10.10	New	15	E	15 %	
8716.10.20	Used	15	E	15 %	
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:				
8716.20.10	New	10	E	10 %	
8716.20.20	Used	10	E	10 %	
8716.31	Tanker trailers and tanker semi-trailers:				
8716.31.11	New	10	E	3 %	
8716.31.19	Other	10	E	3 %	
8716.31.91	New	10	E	10 %	
8716.31.99	Other	10	E	10 %	
8716.39	Other:				
8716.39.11	New	10	E2	10 %	
8716.39.19	Other	10	E2	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8716.39.21	New	10	E2	10 %	
8716.39.29	Other	10	E2	10 %	
8716.39.91	New	10	E2	10 %	
8716.39.99	Other	10	E2	10 %	
8716.40	Other trailers and semi-trailers:				
8716.40.10	New	10	E2	15 %	
8716.40.20	Used	10	E2	15 %	
8716.80	Other vehicles:				
8716.80.10	Metal trolleys of the kind used in supermarkets, trolleys for buckets and mops	10	E2	15 %	
8716.80.20	Trolleys for the transport of coffins	10	E2	15 %	
8716.80.90	Other	10	E2	15 %	
8716.90	Parts:				
8716.90.10	Wheels fitted with solid tyres	15	C	15 %	
8716.90.20	Wheels fitted with pneumatic tyres	15	C	15 %	
8716.90.90	Other	15	C	10 %	
8801.00.00	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.	15	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
88.02	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES.				
8802.11.00	Of an unladen weight not exceeding 2 000 kg	15	C	15 %	
8802.12.00	Of an unladen weight exceeding 2 000 kg	15	C	15 %	
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg				
8802.20.10	For commercial use	15	C	15 %	
8802.20.90	Other	15	C	15 %	
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg				
8802.30.10	For commercial use	15	C	15 %	
8802.30.90	Other	15	C	15 %	
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg				
8802.40.10	For commercial use	0	A	10 %	
8802.40.90	Other	0	A	10 %	
8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:				
8802.60.10	For commercial use	0	A	15 %	
8802.60.90	Other	0	A	15 %	
88.03	PARTS OF GOODS OF HEADING 88.01 OR 88.02.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8803.10.00	Propellers and rotors and parts thereof	0	A	15 %	
8803.20.00	Under-carriages and parts thereof	0	A	15 %	
8803.30.00	Other parts of aeroplanes or helicopters	0	A	10 %	
8803.90.00	Other	0	A	15 %	
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO.	5	A	15 %	
88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS THEREOF.				
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0	A	15 %	
8805.21.00	Air combat simulators and parts thereof	0	A	15 %	
8805.29.00	Other	0	A	15 %	
89.01	CRUISE SHIPS, EXCURSION BOATS, FERRY BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS.				
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds	—	A	15 %	
8901.20.00	Tankers	0	A	15 %	
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20	0	A	15 %	
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	—	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS.				
8902.00.10	Not exceeding 250 tonnes gross register	0	A	10 %	
8902.00.90	Other	—	A	15 %	
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES.				
8903.10.00	Inflatable vessels	15	E	15 %	
8903.91	Sailboats, with or without auxiliary motor:				
8903.91.10	With wooden hull, not exceeding 250 tonnes gross register	15	E	15 %	
8903.91.20	With fibreglass hull, of a length not less than 18 feet	15	E	10 %	
8903.91.90	Other	15	E	15 %	
8903.92	Motorboats, other than outboard motorboats:				
8903.92.10	With wooden hull, of a GRT not exceeding 250 tonnes	15	E	5 %	
8903.92.20	With glass fibre hull, of a length of 18 feet or more	15	E	5 %	
8903.92.90	Other	15	E	15 %	
8903.99	Other:				
8903.99.10	With wooden hull, of a GRT not exceeding 250 tonnes	15	E	5 %	
8903.99.20	With glass fibre hull, of a length of 18 feet or more	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8903.99.90	Other	15	E	15 %	
8904.00.00	TUGS AND PUSHER CRAFT.	0	A	15 %	
89.05	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS.				
8905.10.00	Dredgers	0	A	15 %	
8905.20.00	Floating or submersible drilling or production platforms	0	A	15 %	
8905.90.00	Other	0	A	15 %	
89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.				
8906.10.00	Warships	0	A	15 %	
8906.90.00	Other	0	A	15 %	
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS).				
8907.10.00	Inflatable rafts	15	E	15 %	
8907.90	Other:				
8907.90.10	Buoys and beacons	0	A	5 %	
8907.90.90	Other	0	A	15 %	
89.08	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8908.00.10	Warships	0	A	15 %	
8908.00.21	With wooden hull, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.22	With glass fibre hull, of a length of 18 feet or more but not more than 38 feet	0	A	15 %	
8908.00.29	Other	0	A	15 %	
8908.00.31	With hull of any material, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.39	Other	0	A	15 %	
8908.00.41	With wooden hull, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.42	With metal hull, of a GRT not exceeding 250 tonnes	0	A	15 %	
8908.00.49	Other	0	A	15 %	
8908.00.50	Tugs and life boats	0	A	15 %	
8908.00.60	Floating docks, cranes, dredgers and similar vessels	0	A	15 %	
8908.00.90	Other	0	A	15 %	
90.01	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES, OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.				
9001.10.00	Optical fibres, optical fibre bundles and cables	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9001.20.00	Sheets and plates of polarizing material	0	A	10 %	
9001.30.00	Contact lenses	5	E	10 %	
9001.40.00	Spectacle lenses of glass	0	A	3 %	
9001.50.00	Spectacle lenses of other materials	0	A	3 %	
9001.90	Other:				
9001.90.10	Unmounted printing screens	5	E	10 %	
9001.90.90	Other	5	E	10 %	
90.02	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.				
9002.11.00	For cameras, projectors or photographic enlargers or reducers	0	A	5 %	
9002.19.00	Other	0	A	5 %	
9002.20.00	Filters	0	A	10 %	
9002.90	Other:				
9002.90.10	Optical mirrors, for equipment, instruments or apparatus	0	A	15 %	
9002.90.90	Other	0	A	10 %	
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF.				
9003.11.00	Of plastic	0	A	10 %	
9003.19.00	Of other materials	0	A	5 %	
9003.90.00	Parts	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.04	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER.				
9004.10.00	Sunglasses	15	E	5 %	
9004.90.00	Other	15	E	5 %	
9004.90.00A	Protective goggles (other than sunglasses) for workers	0	A	5 %	
90.05	BINOCULARS, MONOCULARS, ASTRONOMICAL AND OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY.				
9005.10.00	Binoculars	15	E	10 %	
9005.80.00	Other instruments	0	A	10 %	
9005.90.00	Parts and accessories (including mountings)	0	A	10 %	
90.06	PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39.				
9006.10.00	Cameras of a kind used for preparing printing plates or cylinders	0	A	3 %	
9006.30.00	Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A	10 %	
9006.40.00	Instant print cameras	15	E	10 %	
9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	15	E	5 %	
9006.52	Other, for roll film of a width of less than 35 mm				
9006.52.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9006.52.90	Other	15	E	5 %	
9006.53	Other, for roll film of a width of 35 mm:				
9006.53.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	10 %	
9006.53.90	Other	15	E	5 %	
9006.59	Other:				
9006.59.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	10 %	
9006.59.90	Other	15	E	5 %	
9006.61.00	Discharge lamp (electronic) flashlight apparatus	10	E	10 %	
9006.69	Other:				
9006.69.10	Flashbulbs, flashcubes and the like	10	E	5 %	
9006.69.90	Other	10	E	10 %	
9006.91.00	For cameras	0	A	10 %	
9006.99.00	Other	0	A	10 %	
90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.				
9007.11.00	For cinematographic film of a width of less than 16 mm or for double-8 mm film	15	E	10 %	
9007.19.00	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9007.20	Projectors:				
9007.20.10	For cinematographic film of a width of less than 16 mm	0	A	10 %	
9007.20.90	Other	0	A	10 %	
9007.91.00	For cameras	10	C	10 %	
9007.92.00	For projectors	0	A	10 %	
90.08	FIXED IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS.				
9008.10.00	Slide projectors	15	E	15 %	
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	A	15 %	
9008.30.00	Other image projectors	15	E	15 %	
9008.40.00	Photographic enlargers and reducers	0	A	3 %	
9008.90.00	Parts and accessories	0	A	15 %	
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS.				
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A	3 %	
9010.50	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:				
9010.50.10	Presses	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9010.50.20	Tanks for developing and washing film, etc.	0	A	15 %	
9010.50.90	Other	0	A	3 %	
9010.60.00	Projection screens	0	A	15 %	
9010.90.00	Parts and accessories	0	A	15 %	
90.11	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION.				
9011.10.00	Stereoscopic microscopes	0	A	15 %	
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A	15 %	
9011.80.00	Other microscopes	0	A	3 %	
9011.90.00	Parts and accessories	0	A	15 %	
90.12	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.				
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	0	A	3 %	
9012.90.00	Parts and accessories	0	A	3 %	
90.13	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	15	E	15 %	
9013.20.00	Lasers, other than laser diodes	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9013.80	Other devices, appliances and instruments:				
9013.80.10	Magnifier lenses and threadcounters	0	A	15 %	
9013.80.90	Other	0	A	15 %	
9013.90.00	Parts and accessories	0	A	15 %	
90.14	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.				
9014.10	Direction finding compasses, including navigational compasses:				
9014.10.10	Navigational compasses	0	A	5 %	
9014.10.90	Other	0	A	15 %	
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A	15 %	
9014.80	Other instruments and appliances:				
9014.80.11	Sonars, echo sounders	0	A	5 %	
9014.80.19	Other	0	A	15 %	
9014.80.90	Other	0	A	15 %	
9014.90	Parts and accessories:				
9014.90.10	For marine or river navigational instruments and appliances, other than compasses	0	A	15 %	
9014.90.20	For navigational compasses	0	A	15 %	
9014.90.90	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.				
9015.10.00	Rangefinders	0	A	10 %	
9015.20.00	Theodolites and tachymeters (tacheometers)	0	A	10 %	
9015.30.00	Levels	0	A	10 %	
9015.40.00	Photogrammetrical surveying instruments and appliances	0	A	10 %	
9015.80	Other instruments and appliances:				
9015.80.10	Other surveying instruments and appliances	0	A	5 %	
9015.80.90	Other	0	A	10 %	
9015.90	Parts and accessories:				
9015.90.10	For surveying instruments and appliances	0	A	5 %	
9015.90.20	For rangefinders	0	A	5 %	
9015.90.30	For photogrammetrical surveying instruments and appliances	0	A	5 %	
9015.90.90	Other	0	A	3 %	
90.16	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS.				
9016.00.11	Electric or electronic	0	A	3 %	
9016.00.19	Other	0	A	3 %	
9016.00.91	Of electric or electronic balances	0	A	3 %	
9016.00.99	Other	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER.				
9017.10.00	Drafting tables and machines, whether or not automatic	15	E	15 %	
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	0	A	15 %	
9017.30.00	Micrometers, callipers and gauges	0	A	3 %	
9017.80	Other instruments:				
9017.80.10	Measuring rods and tapes	0	A	15 %	
9017.80.90	Other	0	A	15 %	
9017.90	Parts and accessories:				
9017.90.10	For heading 9017.30.00	0	A	3 %	
9017.90.90	Other	0	A	15 %	
90.18	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.				
9018.11.00	Electro-cardiographs	0	A	15 %	
9018.12.00	Ultrasonic scanning apparatus	0	A	10 %	
9018.13.00	Magnetic resonance imaging apparatus	0	A	10 %	
9018.14.00	Scintigraphic apparatus	0	A	10 %	
9018.19.00	Other	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9018.20.00	Ultraviolet or infra-red ray apparatus.	0	A	15 %	
9018.31.00	Syringes, with or without needles	0	A	5 %	
9018.32.00	Tubular metal needles and needles for sutures	0	A	15 %	
9018.39.00	Other	0	A	10 %	
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	0	A	15 %	
9018.49.00	Other	0	A	5 %	
9018.50.00	Other ophthalmic instruments and appliances	0	A	15 %	
9018.90	Other instruments and appliances:				
9018.90.10	Instruments and appliances for artificially inseminating animals	0	A	FREE	
9018.90.20	Artificial kidney (dialysis) apparatus	0	A	FREE	
9018.90.30	Optometers	0	A	15 %	
9018.90.90	Other	0	A	10 %	
90.19	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS.				
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9019.20.00	Ozone therapy appliances; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A	FREE	
90.20	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.				
9020.00.10	Gas masks	0	A	15 %	
9020.00.20	Parts for gas masks	0	A	15 %	
9020.00.90	Other	0	A	15 %	
90.21	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY.				
9021.10	Orthopaedic or fracture appliances:				
9021.10.10	Orthopaedic footwear	0	A	15 %	
9021.10.90	Other	0	A	FREE	
9021.21.00	Artificial teeth	0	A	FREE	
9021.29.00	Other	0	A	FREE	
9021.31.00	Artificial joints	0	A	FREE	
9021.39.00	Other	0	A	FREE	
9021.40.00	Hearing aids, excluding parts and accessories	0	A	FREE	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A	FREE	
9021.90.00	Other	0	A	FREE	
90.22	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATION, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE.				
9022.12.00	Computed tomography apparatus	0	A	15 %	
9022.13.00	Other, for dental uses	0	A	15 %	
9022.14.00	Other, for medical, surgical or veterinary uses	0	A	15 %	
9022.19.00	For other uses	0	A	15 %	
9022.21.00	For medical, surgical, dental or veterinary uses	0	A	FREE	
9022.29.00	For other uses	0	A	15 %	
9022.30.00	X-ray tubes	0	A	15 %	
9022.90	Other, including parts and accessories:				
9022.90.10	Parts and accessories for apparatus based on the use of X-rays or of alpha, beta or gamma radiation, for medical, surgical, dental or veterinary uses	0	A	FREE	
9022.90.20	Lead-covered protective shields, for X-ray examinations	0	A	5 %	
9022.90.90	Other	0	A	15 %	
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.	0	A	15 %	
90.24	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTIC).				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9024.10.00	Machines and appliances for testing metals	0	A	3 %	
9024.80.00	Other machines and appliances	0	A	3 %	
9024.90.00	Parts and accessories	0	A	3 %	
90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.				
9025.11.00	Liquid-filled, for direct reading	0	A	3 %	
9025.19.00	Other	0	A	FREE	
9025.80.00	Other instruments	0	A	15 %	
9025.90.00	Parts and accessories	0	A	3 %	
90.26	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32.				
9026.10.00	For measuring or checking the flow or level of liquids	0	A	3 %	
9026.20.00	For measuring or checking pressure	0	A	FREE	
9026.80.00	Other instruments and appliances	0	A	3 %	
9026.90.00	Parts and accessories	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
90.27	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES.				
9027.10.00	Gas or smoke analysis apparatus	0	A	3 %	
9027.20.00	Chromatographs and electrophoresis instruments	0	A	3 %	
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	0	A	3 %	
9027.50	Other instruments and apparatus using optical radiation (UV, visible, IR):				
9027.50.11	Electric or electronic	0	A	3 %	
9027.50.19	Other	0	A	3 %	
9027.50.90	Other	0	A	15 %	
9027.80	Other instruments and apparatus:				
9027.80.10	For blood analysis	0	A	15 %	
9027.80.20	For determining capillary blood glucose levels	0	A	5 %	
9027.80.30	Other refractometers and tensiometers for agricultural purposes	0	A	FREE	
9027.80.90	Other	0	A	3 %	
9027.90	Microtomes; parts and accessories:				
9027.90.10	Parts of blood testing instruments and apparatus	0	A	15 %	
9027.90.20	Parts for photometers (not electric or electronic)	0	A	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9027.90.30	Lancets for capillary puncture and lancet guns	0	A	5 %	
9027.90.90	Other	0	A	3 %	
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.				
9028.10.00	Gas meters	0	A	3 %	
9028.20.00	Liquid meters	0	A	FREE	
9028.30.00	Electricity meters	0	A	10 %	
9028.30.00A	Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	C	10 %	
9028.90	Parts and accessories:				
9028.90.10	For electricity meters	0	A	15 %	
9028.90.90	Other	0	A	3 %	
90.29	OTHER METERS (FOR EXAMPLE: REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES.				
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and similar counters:				
9029.10.10	Revolution counters, mileometers	0	A	10 %	
9029.10.20	Production counters	0	A	3 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9029.10.90	Other	0	A	15 %	
9029.20	Speed indicators and tachometers; stroboscopes:				
9029.20.10	Stroboscopes	0	A	15 %	
9029.20.90	Other	0	A	10 %	
9029.90	Parts and accessories:				
9029.90.10	For telephone conversation meters	0	A	15 %	
9029.90.90	Other	0	A	15 %	
90.30	OSCILLOSCOPES, SPECTRUM ANALYZERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATION.				
9030.10.00	Instruments and apparatus for measuring or detecting ionizing radiation.	0	A	3 %	
9030.20.00	Oscilloscopes and oscillographs	0	A	3 %	
9030.31.00	Multimeters, without a recording device	0	A	3 %	
9030.32.00	Multimeters, with a recording device	0	A	15 %	
9030.33.00	Other, without a recording device	0	A	10 %	
9030.39.00	Other, with a recording device	0	A	15 %	
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A	10 %	
9030.82.00	For measuring or checking semiconductor wafers or devices	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9030.84.00	Other, with a recording device	0	A	15 %	
9030.89.00	Other	0	A	15 %	
9030.90.00	Parts and accessories	0	A	15 %	
90.31	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER; PROFILE PROJECTORS.				
9031.10.00	Machines for balancing mechanical parts	0	A	3 %	
9031.20.00	Test benches	0	A	3 %	
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A	15 %	
9031.49	Other:				
9031.49.10	Machines for checking and diagnosis of motor vehicles	0	A	5 %	
9031.49.90	Other	0	A	15 %	
9031.80	Other instruments, appliances and machines:				
9031.80.10	Sine bars	0	A	10 %	
9031.80.20	Levels	0	A	10 %	
9031.80.30	Plumb-lines	0	A	15 %	
9031.80.90	Other	0	A	15 %	
9031.90.00	Parts and accessories	0	A	3 %	
90.32	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9032.10.00	Thermostats	0	A	3 %	
9032.20	Manostats:				
9032.20.10	Oxygen regulators for medical use	0	A	15 %	
9032.20.90	Other	0	A	10 %	
9032.81.00	Hydraulic or pneumatic:	0	A	15 %	
9032.89	Other:				
9032.89.10	Humidity regulators for grain storage	0	A	FREE	
9032.89.21	For computers and other office machines	0	A	5 %	
9032.89.29	Other	0	A	15 %	
9032.89.90	Other	0	A	15 %	
9032.90.00	Parts and accessories	0	A	15 %	
9033.00.00	PARTS AND ACCESSORIES, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER, FOR THE MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90.	0	A	15 %	
91.01	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.				
9101.11.00	With mechanical display only	15	E	10 %	
9101.19.00	Other	15	E	10 %	
9101.21.00	Automatic	15	E	10 %	
9101.29.00	Other	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9101.91.00	Electrically operated	15	E	10 %	
9101.99.00	Other	15	E	10 %	
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01.				
9102.11.00	With mechanical display only	15	E	5 %	
9102.12.00	With opto-electronic display only	15	E	5 %	
9102.19.00	Other	15	E	5 %	
9102.21.00	Automatic	15	E	10 %	
9102.29.00	Other	15	E	10 %	
9102.91.00	Electrically operated	15	E	10 %	
9102.99.00	Other	15	E	5 %	
91.03	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS.				
9103.10	Electrically operated:				
9103.10.10	Table clocks, including alarm clocks and travelling clocks	15	E	10 %	
9103.10.90	Other	15	E	10 %	
9103.90	Other:				
9103.90.10	Table clocks, including alarm clocks and travelling clocks	15	E	10 %	
9103.90.90	Other	15	E	10 %	
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS.	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
91.05	OTHER CLOCKS.				
9105.11.00	Electrically operated	15	E	10 %	
9105.19.00	Other	15	E	10 %	
9105.21.00	Electrically operated	15	E	10 %	
9105.29.00	Other	15	E	10 %	
9105.91.00	Electrically operated	15	E	10 %	
9105.99.00	Other	15	E	10 %	
91.06	TIME OF DAY RECORDING APPARATUS AND TIME-RECORDING EQUIPMENT WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS).				
9106.10.00	Time-registers; time-recorders	0	A	15 %	
9106.90	Other:				
9106.90.10	Parking meters	0	A	15 %	
9106.90.90	Other	0	A	3 %	
9107.00.00	TIME SWITCHES AND OTHER APPARATUS WHICH MAKE IT POSSIBLE TO OPERATE A DEVICE AT A GIVEN TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR.	0	A	15 %	
91.08	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.				
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated	15	C	15 %	
9108.12.00	With opto-electronic display only	15	C	15 %	
9108.19.00	Other	15	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9108.20.00	Automatic	15	C	15 %	
9108.90	Other:				
9108.90.10	Measuring not more than 33,8 mm	15	C	15 %	
9108.90.90	Other	15	C	15 %	
91.09	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.				
9109.11.00	Of alarm clocks	15	C	15 %	
9109.19.00	Other	15	C	15 %	
9109.90.00	Other	15	C	15 %	
91.10	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.				
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	0	A	15 %	
9110.12.00	Incomplete movements, assembled.	0	A	15 %	
9110.19.00	Rough movements	0	A	15 %	
9110.90.00	Other	0	A	15 %	
91.11	WATCH CASES FOR WATCHES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF.				
9111.10.00	Cases of precious metal or of metal clad with precious metal	15	E	15 %	
9111.20.00	Cases of base metal, whether or not gold- or silver-plated	10	E	15 %	
9111.80.00	Other cases	10	E	15 %	
9111.90.00	Parts	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.				
9112.20.00	Cases and similar items	10	E	15 %	
9112.90.00	Parts	0	A	15 %	
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.				
9113.10.00	Of precious metal or of metal clad with precious metal	15	E	10 %	
9113.20.00	Of base metal, whether or not gold- or silver-plated	10	E	10 %	
9113.90	Other:				
9113.90.10	Of plastic	10	E	15 %	
9113.90.20	Of leather or of composition leather	10	E	15 %	
9113.90.30	Of textile materials	10	E	10 %	
9113.90.40	Of pearls, of precious or semi-precious stones (natural, synthetic or reconstructed)	10	E	10 %	
9113.90.50	Of rubber	10	E	15 %	
9113.90.90	Other	10	E	10 %	
91.14	OTHER CLOCK OR WATCH PARTS.				
9114.10.00	Springs, including hair-springs	15	C	15 %	
9114.20.00	Jewels	15	C	15 %	
9114.30.00	Faces or dials	15	E	15 %	
9114.40.00	Plates and bridges	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9114.90.00	Other	15	E	15 %	
92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.				
9201.10.00	Upright pianos	10	E	5 %	
9201.20.00	Grand pianos	10	E	5 %	
9201.90.00	Other	10	E	5 %	
92.02	OTHER STRINGED MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).				
9202.10.00	Played with a bow	10	E	10 %	
9202.90.00	Other	10	E	10 %	
9202.90.00A	Guitars	15	E	10 %	
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES).				
9205.10.00	Brass-wind instruments	10	E	10 %	
9205.90.00	Other	10	E	10 %	
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS).	10	E	10 %	
92.07	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).				
9207.10.00	Keyboard instruments, other than accordions	10	E	5 %	
9207.90.00	Other	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
92.08	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE INCLUDED IN THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS.				
9208.10	Musical boxes:				
9208.10.10	Musical jewellery boxes	10	E	15 %	
9208.10.90	Other	10	E	10 %	
9208.90	Other:				
9208.90.10	Fairground organs and singing birds	10	E	10 %	
9208.90.20	Decoy calls of all kinds and mouth-blown sound signalling instruments	10	E	10 %	
9208.90.90	Other	10	E	15 %	
92.09	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.				
9209.30.00	Musical instrument strings	15	E	15 %	
9209.91	Parts and accessories for pianos:				
9209.91.10	Piano and similar cases	15	E	15 %	
9209.91.90	Other	15	E	15 %	
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	15	C	15 %	
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	5	C	10 %	
9209.99	Other:				
9209.99.10	Parts and accessories for wind and percussion instruments	15	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9209.99.91	Parts for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds	5	C	15 %	
9209.99.99	Other	15	C	10 %	
9209.99.99A	Metronomes, tuning forks and pitch pipes	5	C	10 %	
9209.99.99B	Mechanisms for musical boxes	5	C	10 %	
93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS.				
9301.11.00	Self-propelled	30	E	15 %	
9301.19.00	Other	30	E	15 %	
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo launchers and similar launchers	30	E	15 %	
9301.90.00	Other	30	E	15 %	
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04.	30	E	15 %	
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS).				
9303.10.00	Muzzle-loading firearms	30	E	15 %	
9303.20.00	Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	30	E	15 %	
9303.30.00	Other sporting, hunting or target-shooting rifles	30	E	15 %	
9303.90.00	Other	30	E	15 %	
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07.	30	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04.				
9305.10.00	Of revolvers or pistols	30	E	15 %	
9305.21.00	Shotgun barrels	30	E	15 %	
9305.29.00	Other	30	E	15 %	
9305.91.00	Of military weapons of heading 93.01	30	E	15 %	
9305.99.00	Other	30	E	15 %	
93.06	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.				
9306.21.00	Cartridges	30	E	15 %	
9306.29	Other:				
9306.29.10	Air gun pellets	30	E	15 %	
9306.29.90	Other	30	E	15 %	
9306.30	Other cartridges and parts thereof:				
9306.30.10	For military weapons and parts thereof	30	E	15 %	
9306.30.90	Other	30	E	15 %	
9306.90	Other:				
9306.90.10	Other munitions, projectiles and grenades of war and parts thereof	30	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9306.90.20	Harpoons and heads for harpoons	30	E	10 %	
9306.90.30	Parts for water-sport weapons	30	E	10 %	
9306.90.90	Other	30	E	15 %	
93.07	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR.				
9307.00.10	Bladed weapons for military purposes	30	E	15 %	
9307.00.90	Other	30	E	15 %	
94.01	SEATS (OTHER THAN THOSE OF HEADING 94.02) WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.				
9401.10	Seats of a kind used for aircraft:				
9401.10.10	With wooden frames	15	E	15 %	
9401.10.20	With metal frames	15	E	10 %	
9401.10.90	Other	15	E	15 %	
9401.20	Seats of a kind used for motor vehicles:				
9401.20.10	Car seats for infants, of any material	15	E	10 %	
9401.20.20	Other seats, with wooden frames	15	E	15 %	
9401.20.30	Other seats, with metal frames:	15	E	10 %	
9401.20.30A	For Pullman type coaches	10	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9401.20.90	Other	15	E	15 %	
9401.20.90A	For Pullman type coaches	10	E	15 %	
9401.30	Swivel seats with variable height adjustment:				
9401.30.10	With wooden frames	15	C	15 %	
9401.30.20	With metal frames	15	C	15 %	
9401.30.90	Other	15	C	15 %	
9401.40	Seats other than garden seats or camping equipment, convertible into beds:				
9401.40.10	With wooden frames	15	E	15 %	
9401.40.20	With metal frames	15	E	15 %	
9401.40.90	Other	15	E	15 %	
9401.51.00	Of bamboo or rattan	15	E	15 %	
9401.59.00	Other	15	E	15 %	
9401.61.00	Upholstered	15	E	15 %	
9401.69.00	Other	15	E	15 %	
9401.71	Upholstered:				
9401.71.10	Fixed, for theatres	15	E	15 %	
9401.71.90	Other	15	E	15 %	
9401.79	Other:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9401.79.10	Fixed, for theatres	15	E	15 %	
9401.79.90	Other	15	E	15 %	
9401.80	Other seats:				
9401.80.10	Children's seats of plastic	15	E	13 %	
9401.80.90	Other	15	E	15 %	
9401.90	Parts:				
9401.90.10	Metal bases; mechanisms for swivel seats with variable height adjustment; metal frames	15	E	3 %	
9401.90.20	Plastic moulds for making chairs	15	E	3 %	
9401.90.30	Plywood moulds for making chairs	15	E	3 %	
9401.90.90	Other	15	E	15 %	
94.02	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF SUCH ARTICLES.				
9402.10	Dentists', barbers' or similar chairs and parts thereof:				
9402.10.11	With wooden frames	0	A	15 %	
9402.10.12	With metal frames	0	A	15 %	
9402.10.19	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9402.10.91	Of wood	0	A	15 %	
9402.10.92	Of metal	0	A	15 %	
9402.10.99	Other	0	A	15 %	
9402.90	Other:				
9402.90.11	With wooden frames	10	C	15 %	
9402.90.12	With metal frames	10	C	15 %	
9402.90.19	Other	0	A	15 %	
9402.90.19A	Medical or surgical furniture other than operating tables	10	C	15 %	
9402.90.91	Of wood	0	A	15 %	
9402.90.92	Of metal	0	A	15 %	
9402.90.99	Other	0	A	15 %	
94.03	OTHER FURNITURE AND PARTS THEREOF.				
9403.10	Metal furniture of a kind used in offices:				
9403.10.11	Filing cabinets for charts and plans	15	G	15 %	
9403.10.12	Other filing cabinets	15	G	15 %	
9403.10.19	Other	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9403.10.91	Quick assembly units and flat packs, whether or not assembled	15	G	15 %	
9403.10.99	Other	15	G	15 %	
9403.20	Other metal furniture:				
9403.20.11	Ice-boxes	15	G	15 %	
9403.20.12	Folding beds	15	G	15 %	
9403.20.13	Display cases for goods	15	G	5 %	
9403.20.14	Shelves and shelving units	15	G	15 %	
9403.20.19	Other	15	G	15 %	
9403.20.91	Quick assembly units and flat packs, whether or not assembled	15	G	15 %	
9403.20.92	Bathroom cabinets	15	G	5 %	
9403.20.93	Display cases for goods	15	G	5 %	
9403.20.99	Other	15	G	15 %	
9403.30	Wooden furniture of a kind used in offices:				
9403.30.10	Floor-standing	15	G	15 %	
9403.30.90	Other	15	G	15 %	
9403.40	Wooden furniture of a kind used in the kitchen:				
9403.40.10	Floor-standing	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9403.40.90	Other	15	G	15 %	
9403.50	Wooden furniture of a kind used in the bedroom:				
9403.50.10	Folding beds	15	H	15 %	
9403.50.90	Other	15	H	15 %	
9403.60	Other wooden furniture:				
9403.60.11	Camphor wood boxes	15	H	15 %	
9403.60.19	Other	15	H	15 %	
9403.60.90	Other	15	H	15 %	
9403.70	Plastic furniture:				
9403.70.11	Display cases for goods	15	G	5 %	
9403.70.19	Other	15	G	10 %	
9403.70.91	Display cases for goods	15	G	5 %	
9403.70.99	Other	15	G	15 %	
9403.81.00	Of bamboo or rattan	15	E	15 %	
9403.89.00	Other	15	E	15 %	
9403.90.00	Parts	15	C	15 %	
9403.90.00A	Of wood	15	G	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
94.04	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED.				
9404.10	Mattress supports:				
9404.10.10	Metal frames with springs or wire mesh, not upholstered	15	E	15 %	
9404.10.90	Other	15	E	15 %	
9404.21.00	Of cellular rubber or plastic, whether or not covered	15	E	15 %	
9404.29.00	Of other materials	15	E	15 %	
9404.30.00	Sleeping bags	15	E	15 %	
9404.90	Other:				
9404.90.11	Electrical	15	E	15 %	
9404.90.12	Other of rubber, not inflatable	15	E	15 %	
9404.90.19	Other	15	E	15 %	
9404.90.20	Blankets, quilts and bedspreads	15	E	15 %	
9404.90.90	Other	15	E	15 %	
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED.				
9405.10	Lamps and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:				
9405.10.10	Searchlights or spotlights of any kind	15	E	15 %	
9405.10.20	Other, of plastic	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.10.20A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	10 %	
9405.10.30	Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	E	15 %	
9405.10.30A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	15 %	
9405.10.41	Of porcelain or faience	15	E	15 %	
9405.10.41A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	15 %	
9405.10.49	Other	15	E	5 %	
9405.10.49A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	5 %	
9405.10.51	Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	15	E	10 %	
9405.10.51A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	10 %	
9405.10.59	Other	15	E	10 %	
9405.10.59A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	10 %	
9405.10.90	Other	15	E	15 %	
9405.10.90A	Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	15 %	
9405.20	Electric table, desk, bedside or floor-standing lamps:				
9405.20.10	Of plastic	15	C	10 %	
9405.20.20	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	C	15 %	
9405.20.31	Of porcelain or faience	15	C	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.20.39	Other	15	C	10 %	
9405.20.40	Of base metal	15	C	10 %	
9405.20.90	Other	15	C	15 %	
9405.30	Lighting sets of a kind used for Christmas trees:				
9405.30.10	With bulbs	15	E	10 %	
9405.30.90	Other	15	E	10 %	
9405.40	Other electric lamps and lighting fittings:				
9405.40.10	Searchlights or spotlights of any kind	15	C	15 %	
9405.40.20	Other, of plastic	15	C	10 %	
9405.40.20A	With mercury or sodium vapour lamps	0	A		
9405.40.30	Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	C	15 %	
9405.40.30A	With mercury or sodium vapour lamps	0	A		
9405.40.41	Of porcelain or faience	15	C	15 %	
9405.40.41A	With mercury or sodium vapour lamps	0	A		
9405.40.49	Other	15	C	10 %	
9405.40.49A	With mercury or sodium vapour lamps	0	A		

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.40.50	Other, of base metal	15	C	10 %	
9405.40.50A	With mercury or sodium vapour lamps	0	A		
9405.40.90	Other	15	C	15 %	
9405.40.90A	With mercury or sodium vapour lamps	0	A		
9405.50	Non-electric lamps and lighting fittings:				
9405.50.10	Of plastic	15	E	10 %	
9405.50.20	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15	E	15 %	
9405.50.31	Of porcelain or faience	15	E	15 %	
9405.50.39	Other	15	E	10 %	
9405.50.40	Of glass	15	E	15 %	
9405.50.51	Paraffin lamps or lanterns	15	E	15 %	
9405.50.59	Other	15	E	15 %	
9405.50.90	Other	15	E	15 %	
9405.60.00	Illuminated signs, illuminated name-plates and the like	15	C	15 %	
9405.91	Of glass:				
9405.91.10	Of non-electric lamps and lighting fittings	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9405.91.90	Other	15	E	10 %	
9405.92.00	Of plastic	10	E	10 %	
9405.92.00A	Diffusers	5	E	10 %	
9405.99	Other:				
9405.99.10	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	10	E	15 %	
9405.99.21	Of porcelain or faience	10	E	15 %	
9405.99.29	Other	10	E	10 %	
9405.99.31	For non-electric lamps and lighting fittings	10	E	15 %	
9405.99.32	Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	10	E	15 %	
9405.99.33	For searchlights or spotlights	10	E	15 %	
9405.99.39	Other	10	E	10 %	
9405.99.90	Other	10	E	15 %	
94.06	PREFABRICATED BUILDINGS.				
9406.00.10	Of plastic	15	E	10 %	
9406.00.21	Structures	15	E	15 %	
9406.00.29	Other	15	E	15 %	
9406.00.30	Articles of cement, of concrete or of artificial stone, including articles of slag cement or of terrazzo cement	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9406.00.40	Of ceramic materials	15	E	15 %	
9406.00.51	Structures	15	E	15 %	
9406.00.52	Greenhouses	0	A	FREE	
9406.00.59	Other	15	E	15 %	
9406.00.61	Structures	15	E	15 %	
9406.00.62	Greenhouses	0	A	FREE	
9406.00.69	Other	15	E	15 %	
9406.00.71	Structures	15	E	15 %	
9406.00.79	Other	15	E	10 %	
9406.00.90	Other	0	A	15 %	
9406.00.90A	Living quarters, not equipped, of an area not exceeding 75 m^2	15	E	15 %	
95.03	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.				
9503.00.10	Electric trains, including tracks, signals and other accessories	15	E	10 %	
9503.00.20	Reduced-size model assembly kits, whether or not working models	15	E	10 %	
9503.00.30	Other construction sets and constructional toys	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9503.00.41	Cuddly toys, whether or not stuffed	15	E	15 %	
9503.00.49	Other	15	E	10 %	
9503.00.49A	Plastic eyes and noses of stuffed toys	0	A	10 %	
9503.00.50	Toy musical instruments and apparatus	15	E	10 %	
9503.00.60	Puzzles	15	E	10 %	
9503.00.91	Wheeled toys designed to be ridden by children; dolls' carriages	15	E	10 %	
9503.00.92	Dolls, whether or not dressed	15	E	10 %	
9503.00.99	Other	15	E	10 %	
9503.00.99A	Parts and other accessories (excluding clothing accessories, footwear and headgear) of dolls representing only human beings	5	E	10 %	
95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.				
9504.10	Video games of a kind used with a television receiver				
9504.10.11	Distributing cash prizes	15	E	15 %	
9504.10.12	Distributing non-cash prizes	15	E	15 %	
9504.10.19	Other	15	E	15 %	
9504.10.20	Other, which connect to a television receiver	15	E	5 %	
9504.10.90	Other	15	E	15 %	
9504.20	Any kind of billiards and their accessories:				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9504.20.10	Of a kind used for children's amusement	10	E	10 %	
9504.20.90	Other	10	E	15 %	
9504.20.90A	Billiard tables	15	E	15 %	
9504.30	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment				
9504.30.10	Distributing cash prizes	15	E	15 %	
9504.30.20	Distributing non-cash prizes	15	E	15 %	
9504.30.90	Other	15	E	15 %	
9504.40	Playing cards:				
9504.40.10	For children	15	C	10 %	
9504.40.90	Other	15	C	15 %	
9504.90	Other:				
9504.90.11	Coin-operated, distributing cash prizes	15	E	15 %	
9504.90.12	Other, coin-operated, distributing non-cash prizes	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9504.90.19	Other	15	E	15 %	
9504.90.21	For children	15	E	10 %	
9504.90.29	Other	15	E	15 %	
9504.90.31	With a mechanical system or a motor	15	E	15 %	
9504.90.39	Other	15	E	15 %	
9504.90.40	Other games for children	15	E	10 %	
9504.90.50	Parlour games	15	E	10 %	
9504.90.90	Other	15	E	15 %	
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS.				
9505.10	Articles for Christmas festivities:				
9505.10.10	Nativity figures	15	E	15 %	
9505.10.90	Other	15	E	10 %	
9505.90.00	Other	15	E	15 %	
95.06	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.				
9506.11.00	Skis	10	E	5 %	
9506.12.00	Ski-fastenings (ski-bindings)	10	E	5 %	
9506.19.00	Other	10	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9506.21.00	Sailboards	10	E	5 %	
9506.29.00	Other	10	E	5 %	
9506.31.00	Full sets of golf clubs	10	E	5 %	
9506.32.00	Golf balls	10	E	5 %	
9506.39.00	Other	10	E	5 %	
9506.40.00	Articles and equipment for table-tennis	10	E	5 %	
9506.40.00A	Tables	15	E	5 %	
9506.51.00	Lawn-tennis rackets, whether or not strung	10	E	5 %	
9506.59.00	Other	10	E	5 %	
9506.61.00	Tennis balls	10	E	5 %	
9506.62	Inflatable:				
9506.62.10	Footballs, basketballs	10	E	5 %	
9506.62.90	Other	10	E	5 %	
9506.69	Other:				
9506.69.10	Balls for baseball or softball	10	E	5 %	
9506.69.90	Other	10	E	5 %	
9506.70.00	Ice skates and roller skates, including skating boots with skates attached	10	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics	10	C	5 %	
9506.99	Other:				
9506.99.10	Swings, slides and the like, of plastic	10	E	10 %	
9506.99.91	Plastic paddling pools for infants	10	E	10 %	
9506.99.99	Other	10	E	5 %	
95.07	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES.				
9507.10.00	Fishing rods	10	E	10 %	
9507.20.00	Fish-hooks, whether or not snelled	0	A	10 %	
9507.30.00	Fishing reels	0	A	10 %	
9507.90	Other:				
9507.90.10	Fishing line	10	E	15 %	
9507.90.20	Decoy 'birds'	10	E	10 %	
9507.90.30	Butterfly nets and fish landing nets	10	E	15 %	
9507.90.90	Other	10	E	10 %	
95.08	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES.				
9508.10.00	Travelling circuses and travelling menageries	15	A	15 %	
9508.90.00	Other	15	E	15 %	
96.01	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9601.10	Worked ivory and articles of ivory:				
9601.10.10	Articles	15	A	15 %	
9601.10.90	Other	15	A	10 %	
9601.90	Other:				
9601.90.10	Articles	15	A	15 %	
9601.90.90	Other	15	A	10 %	
96.02	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATINE (EXCEPT GELATINE OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATINE.				
9602.00.10	Worked vegetable or mineral carving material and articles of these materials	15	E	10 %	
9602.00.10A	Moulded or worked paraffin wax	10	E	10 %	
9602.00.20	Gelatine capsules	15	E	10 %	
9602.00.20A	Gelatine capsules for pharmaceutical purposes	0	A	10 %	
9602.00.90	Other	15	E	15 %	
9602.00.90A	Moulded or worked paraffin wax	10	E	15 %	
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS.				
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9603.21.00	Toothbrushes, including denture brushes	15	E	5 %	
9603.29.00	Other	15	E	10 %	
9603.30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:				
9603.30.10	Brushes for the application of cosmetics	15	E	3 %	
9603.30.90	Other	15	E	15 %	
9603.40	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:				
9603.40.11	Brushes for dyeing footwear	15	E	FREE	
9603.40.19	Other	15	E	15 %	
9603.40.20	Paint rollers without handles	15	E	15 %	
9603.40.30	Holders for paint rollers	15	E	10 %	
9603.40.90	Other	15	E	15 %	
9603.50	Other brushes constituting parts of machines, appliances or vehicles:				
9603.50.10	Brushes for machines	0	A	3 %	
9603.50.90	Other	5	E	10 %	
9603.90	Other:				
9603.90.11	For tooth brushes, shaving brushes and paint brushes	15	E	15 %	
9603.90.19	Other	15	E	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9603.90.20	Floor mops, with or without cloths or scouring pads	15	E	15 %	
9603.90.30	Mop-head frames, without handle, cloths or scouring pads	15	E	15 %	
9603.90.41	Of vegetable fibres, plastic fibres or man-made fibres	15	E	15 %	
9603.90.49	Other	15	E	10 %	
9603.90.50	Non-motorized, hand-operated mechanical floor sweepers	15	E	15 %	
9603.90.61	Of vegetable fibres, plastic fibres or man-made fibres	15	E	15 %	
9603.90.61A	Brushes for drafting pencils	0	A	15 %	
9603.90.61B	Brushes of man-made materials bound together in a head	15	G	15 %	
9603.90.69	Other	15	E	15 %	
9603.90.69A	Brushes for drafting pencils	0	A	15 %	
9603.90.70	Feather dusters and similar articles	15	E	15 %	
9603.90.91	Wire brushes	15	E	15 %	
9603.90.92	Brooms and brushes of rubber or plastic moulded in one piece	15	E	10 %	
9603.90.99	Other	15	E	10 %	
96.04	HAND SIEVES AND HAND RIDDLES.				
9604.00.11	Coffee strainers	0	A	15 %	
9604.00.12	Other, of plastic	0	A	15 %	
9604.00.19	Other	0	A	15 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9604.00.90	Other	0	A	3 %	
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING.	15	E	15 %	
96.06	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON MOULDS AND OTHER PARTS OF BUTTONS OR PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON BLANKS.				
9606.10.00	Press-fasteners, snap-fasteners and press studs and parts therefor	0	A	3 %	
9606.21.00	Of plastic, not covered with textile material	5	E	3 %	
9606.22.00	Of base metal, not covered with textile material	5	E	3 %	
9606.29.00	Other	5	E	3 %	
9606.30.00	Button moulds and other parts of buttons; button blanks	0	A	3 %	
96.07	SLIDE FASTENERS AND PARTS THEREOF.				
9607.11.00	With teeth of base metal	10	E	3 %	
9607.19.00	Other	15	E	3 %	
9607.20.00	Parts	0	A	3 %	
96.08	BALL POINT PENS; FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCILHOLDERS AND SIMILAR ARTICLES; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09.				
9608.10.00	Ball point pens	15	E	10 %	
9608.20.00	Felt-tipped and other porous-tipped pens and markers	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9608.31.00	Indian ink drawing pens	10	C	10 %	
9608.39.00	Other	10	E	10 %	
9608.40.00	Propelling or sliding pencils	0	A	10 %	
9608.50.00	Sets of articles from two or more of the foregoing subheadings	10	E	10 %	
9608.60.00	Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	E	10 %	
9608.91.00	Pen nibs and nib points	5	E	10 %	
9608.99.00	Other	0	A	10 %	
96.09	PENCILS, CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.				
9609.10	Pencils:				
9609.10.10	Wax pencils and crayons	10	E	10 %	
9609.10.20	With leads encased in a rigid sheath of wood, with black leads of clay, graphite or charcoal	10	E	15 %	
9609.10.90	Other, whether or not presented in a range of colours	10	E	10 %	
9609.20.00	Leads for pencils or propelling or sliding pencils	0	A	10 %	
9609.90	Other:				
9609.90.10	Writing or drawing chalk	10	E	15 %	
9609.90.90	Other	10	E	10 %	
96.10	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED.				
9610.00.10	Slates or boards for children, whether or not incorporating a counting frame	15	E	10 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9610.00.90	Other	15	E	15 %	
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS.	15	E	15 %	
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.				
9612.10.00	Ribbons	5	E	10 %	
9612.10.00A	For printers for automatic data processing machines and similar printers	15	E	10 %	
9612.20.00	Ink-pads	15	E	15 %	
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS.				
9613.10.00	Pocket lighters, gas fuelled, non-refillable	15	C	10 %	
9613.20.00	Pocket lighters, gas fuelled, refillable	15	E	10 %	
9613.80	Other lighters:				
9613.80.10	Table lighters	15	E	10 %	
9613.80.90	Other	0	A	10 %	
9613.90.00	Parts	0	A	10 %	
96.14	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.				

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
9614.00.10	Stems or mouthpieces for pipes	15	C	10 %	
9614.00.90	Other	15	C	15 %	
96.15	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF.				
9615.11.00	Of hard rubber or of plastic	15	E	15 %	
9615.19	Other:				
9615.19.10	Hair-slides carved from the materials of headings 96.01 and 96.02	15	E	10 %	
9615.19.90	Other combs, hair-slides and the like	15	E	15 %	
9615.90	Other:				
9615.90.10	Hairpins of iron or steel	15	E	15 %	
9615.90.90	Other	15	E	10 %	
96.16	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS.				
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor	15	E	3 %	
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	15	E	3 %	
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS.	10	E	10 %	
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.	15	E	5 %	

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
97.01	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES.				
9701.10	Paintings, drawings and pastels:				
9701.10.10	Unframed, whether or not mounted on a framework	5	E	FREE	
9701.10.20	Framed with plastic	10	E	10 %	
9701.10.90	Other	10	E	15 %	
9701.90.00	Other	15	E	15 %	
9701.90.00A	Framed	10	E	15 %	
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.	10	E	15 %	
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.	10	E	FREE	
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07.	5	E	FREE	
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST.	5	E	FREE	
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS.	10	E	15 %	

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ANNEX II

CONCERNING DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

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Joint Declaration concerning derogations

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Joint Declaration concerning the revision of the rules of origin applicable to products of Chapters 61 and 62 of the Harmonized System

Joint Declaration concerning temporal use of additional non-originating materials for products of Chapters 61 and 62 of the Harmonized System

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex ([1]):

(a) "chapters", "headings" and "subheadings" mean the chapters, the headings (four-digit codes) and the subheadings (six-digit codes) used in the nomenclature which makes up the Harmonized System (HS);

(b) "classified" refers to the classification of a product or material under a particular heading;

(c) "competent public authority" refers to: customs authorities of the Member States of the European Union;

For Costa Rica, the *Promotora del Comercio Exterior de Costa Rica (PROCOMER)*, or its successor;

For El Salvador, the *Centro de Trámites de Exportación del Banco Central de Reserva (CENTREX/BCR)* for issuance of movement certificates EUR.1, verification of proofs of origin for exports and to grant the status of approved exporter; and *Dirección General de Aduanas (DGA) del Ministerio de Hacienda* for verification of proofs of origin for imports, or their successors;

For Guatemala, the *Dirección de Administración del Comercio Exterior del Ministerio de Economía* for issuance of movement certificates EUR.1, to grant the status of approved exporter and for verification of proofs of origin, or its successor;

For Honduras, the *Dirección General de Integración Económica y Política Comercial de la Secretaría de Estado en los Despachos de Industria y Comercio* for issuance of movement certificates EUR.1, to grant the status of approved exporter and for verification of proofs of origin, or its successor;

For Nicaragua, the *Centro de Trámites de las Exportaciones (CETREX) del Ministerio de Fomento, Industria y Comercio (MIFIC)* for issuance of movement certificates EUR.1, verification of proofs of origin for exports and to grant the status of approved exporter; and the *Dirección General de Servicios Aduaneros (DGA)* for verification of proofs of origin for imports or their successors; and

For Panama, the *Ministerio de Comercio e Industrias* for issuance of movement certificates EUR.1; and the *Autoridad Nacional de Aduanas* for verification of proofs of origin and to grant the status of approved exporter, or their successors;

(d) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

([1]) Unless otherwise provided for in this Annex, all references made to Articles shall be understood to be referred to Articles of this Annex.

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(e) "customs value" means the value as determined in accordance with the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as "Customs Valuation Agreement");

(f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(g) "goods" means both materials and products;

(h) "manufacture" means any kind of working or processing, including assembly or specific operations;

(i) "material" means any ingredient, raw material, component or part, amongst others, used in the manufacture of the product;

(j) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(k) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Party;

(l) "value of originating materials" means the value of such materials as defined in (k), applied *mutatis mutandis*.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

1. For the purpose of implementing Title II (Trade in Goods) of Part IV of this Agreement, the following products shall be considered as originating in the European Union:

(a) products wholly obtained in the European Union within the meaning of Article 4;

(b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 5.

2. For the purpose of implementing Title II (Trade in Goods) of Part IV of this Agreement, the following products shall be considered as originating in Central America:

(a) products wholly obtained in Central America within the meaning of Article 4;

(b) products obtained in Central America incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Central America within the meaning of Article 5.

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Article 3

Cumulation of origin

1. Materials originating in the European Union shall be considered as materials originating in Central America when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6.

2. Materials originating in Central America shall be considered as materials originating in the European Union when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6.

3. Notwithstanding paragraphs 1 and 2, materials originating in Bolivia, Colombia, Ecuador, Peru or Venezuela shall be considered as materials originating in Central America when further processed or incorporated into a product obtained there ([1]).

4. In order for the products referred to in paragraph 3 to acquire originating status, it shall not be necessary that the materials have undergone sufficient working or processing, provided that:

(a) the working or processing of the materials carried out in Central America went beyond the operations referred to in Article 6;

(b) the materials were originating in one of the countries listed in paragraph 3, in application of rules of origin identical to those applicable if said materials were exported directly to the European Union; and

(c) the existing arrangements in force between Central America and the other countries referred to in paragraph 3 allow for adequate administrative cooperation procedures ensuring full implementation of this paragraph, as well as of certification and of verification of the originating status of the products ([2]).

5. The originating status of materials exported from one of the countries referred to in paragraph 3 to Central America to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the European Union.

6. Proof of the originating status, acquired under the terms of paragraph 4, of goods exported to the European Union shall be established by a movement certificate EUR.1 issued or an invoice declaration made out in the exporting

([1]) In case a country set out in this paragraph, no longer benefited from a preferential tariff treatment in the European Union market, preventing Central America from cumulating materials under this Article, the European Union shall take all measures compatible with its WTO obligations necessary to ensure that Central America maintains the same level of flexibility that it is entitled to under Article 3. After receiving a request under this provision the European Union shall, without undue delay, inform the affected Republics of the CA Party on actions taken in order to ensure continuation of cumulation possibilities provided for in this Article.

([2]) Arrangements referred to in this paragraph were complied with and notified to the European Union. The notification's reference was published on 29.05.2003 in OJ L 134/1.

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country in accordance with the provisions of Title IV (Proof of Origin) of this Annex. These documents shall bear the mention "cumulation with (name of country)".

7. At the request of a Republic of the CA Party or the European Union, materials originating in Mexico, South American or Caribbean countries shall be considered as materials originating respectively in Central America or in the European Union when further processed or incorporated into a product obtained there.

8. The request shall be submitted to the Sub-Committee on Customs, Trade Facilitation and Rules of Origin established under Article 123 of Chapter 3 (Customs and Trade Facilitation) of Title II of Part IV of this Agreement.

9. In order for the products referred to in paragraph 7 to acquire originating status, it shall not be necessary that the materials have undergone sufficient working or processing, provided that:

(a) the working or processing of the materials carried out in Central America or in the European Union went beyond the operations referred to in Article 6;

(b) the materials were originating in Mexico, South American or Caribbean country, in application of rules of origin identical to those applicable if said materials were exported directly to the European Union;

(c) the materials were originating in Mexico, South American or Caribbean country, in application of rules of origin identical to those applicable if said materials were exported directly to Central America; and

(d) the Republics of the CA Party, the European Union and the other country or countries concerned have an arrangement on adequate administrative cooperation procedures which will ensure full implementation of this paragraph as well as of certification and of verification of the originating status of the products.

10. The Parties, on a common accord, shall notify to the Sub-Committee on Customs, Trade Facilitation and Rules of Origin the materials to which the provisions of paragraphs 7 to 12 shall apply.

11. The cumulation established in paragraphs 7, 8, 9, 10 and 12 of this Article may be applied provided that:

(a) preferential trade agreements in accordance with Article XXIV GATT 1994 between the non-party concerned and the Republics of the CA Party and the European Union respectively, are in force. This cumulation shall only be applied between the Parties for which those agreements are in force;

(b) cumulation provisions equivalent to the ones provided under paragraphs 7, 8, 9, 10 and 12 of this Article are contained in the Agreements referred to under (a), in order for the cumulation provisions to apply in a reciprocal manner between the Republics of the CA Party, the European Union and the non-Party concerned, respectively; and

(c) notices indicating the fulfilment of the necessary requirements to apply cumulation under paragraphs 7, 8, 9, 10 and 12 of this Article have been published in the Official Journal of the European Union (C series), in the official publications of the Republics of the CA Party and of the non-Party countries concerned according to their own procedures.

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12. The Parties may establish additional conditions for the application of paragraphs 7 to 11.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in the European Union or in Central America:

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested or grown and gathered there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) (i) products obtained by hunting conducted there;

(ii) products obtained by fishing conducted in their inland waters or within twelve nautical miles measured from the baselines of the European Union or of the Republics of the CA Party;

(iii) products of aquaculture, including mariculture where the fish, crustaceans, molluscs and others aquatic invertebrates are born or raised there;

(f) products of sea fishing and other products taken from the sea outside twelve nautical miles measured from the baselines of the European Union or of the Republics of the CA Party by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

(k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships which:

(a) are registered in a Member State of the European Union or in a Republic of the CA Party in accordance with the domestic legislation of each Party;

(b) sail under the flag of a Member State of the European Union or of a Republic of the CA Party; and

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(c) meet one of the following conditions:

(i) they are at least 50 per cent owned by nationals of the Member States of the European Union or of the Republics of the CA Party; or

(ii) they are owned by companies

— which have their head office and their main place of business in a Member State of the European Union or in a Republic of the CA Party, and

— which are at least 50 per cent owned by a Member State of the European Union or a Republic of the CA Party, public entities or nationals thereof.

3. The conditions of paragraph 2 can be fulfilled in the different countries mentioned in Article 3 under conditions referred to in this Article.

Article 5

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix 2 are fulfilled.

The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which shall be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, shall not be used in the manufacture of a product may nevertheless be used, provided that:

(a) their total value does not exceed 10 per cent of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System for which Appendix 1 shall apply. Additionally, this paragraph shall not apply to products wholly obtained in the Parties. However, without prejudice to Article 7, the tolerance provided for in this paragraph applies also to the materials which are used in the manufacture of a product and for which the rule laid down in the list in Appendix 2 for that product requires that such materials be wholly obtained.

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3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) breaking-up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles;

(e) simple painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

(h) peeling, stoning and shelling, of fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

(j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) slaughter of animals;

(p) a combination of two or more operations specified in (a) to (o).

2. All operations carried out in the European Union or in Central America on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

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Article 7

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

It follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 8

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 9

Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

Article 10

Neutral elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

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TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. The conditions set out in Title II of this Annex, relating to the acquisition of originating status must be fulfilled without interruption in the European Union or Central America.

2. If originating goods exported from the European Union or from Central America to another country return, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II of this Annex shall not be affected by working or processing done outside the Parties on materials exported from the European Union or from Central America and subsequently re-imported there, provided that:

(a) said materials are wholly obtained in the European Union or in Central America or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re-imported goods have been obtained by working or processing the exported materials; and

(ii) the total added value acquired outside the Parties by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II of this Annex shall not apply to working or processing done outside the Parties. But where, in the list in Appendix 2, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Parties by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall mean all costs arising outside the Parties, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Appendix 2 or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5, paragraph 2 is applied.

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7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the Parties shall be done under the outward processing arrangements, or similar arrangements.

Article 12

Direct transport

1. The preferential tariff treatment provided for under this Agreement applies only to products, satisfying the requirements of this Annex, which are transported directly between the Parties. However, products may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territories other than those of the Parties.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing Party by the production of:

(a) a single transport document covering the passage from the exporting Party through the country of transit; or

(b) certification issued by the customs authorities of the country of transit containing the following:

(i) an exact description of the products,

(ii) the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and

(iii) the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents to the satisfaction of the customs authority of the importing Party.

Article 13

Exhibitions

1. Originating products, sent for exhibition in a country other than the Parties and sold after the exhibition for importation into the territory of a Party shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from the European Union or from a Republic of the CA Party to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the territory of a Party;

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(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV of this Annex and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

Article 14

General requirements

1. Products originating in the European Union shall, on importation into Central America, and products originating in Central America shall, on importation into the European Union, benefit from this Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Appendix 3; or

(b) in the cases specified in Article 19, paragraph 1, a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Appendix 4.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 24, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 15

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the competent public authority of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the

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provisions of the domestic legislation of the exporting Party. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the competent public authority of the exporting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. A movement certificate EUR.1 shall be issued by the competent public authority of a Member State of the European Union or of a Republic of the CA Party if the products concerned can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex.

5. The competent public authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records ([1]) or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the competent public authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 16

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 15, paragraph 7, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the competent public authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

([1]) For greater certainty, whenever the concept of "account" is used in this Annex or in its appendixes, it shall be understood as referring to accounting records.

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2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The competent public authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

▼M3

4. Movement certificates EUR. 1 issued retrospectively must be endorsed with the phrase ‘issued retrospectively’ in one of the following languages:

BG "ИЗДАДЕН ВПОСЛЕДСТВИЕ"

ES "EXPEDIDO A POSTERIORI"

CS "VYSTAVENO DODATEČNE"

DA "UDSTEDT EFTERFØLGENDE"

DE "NACHTRÄGLICH AUSGESTELLT"

ET "TAGANTJÄRELE VÄLJA ANTUD"

EL "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"

EN "ISSUED RETROSPECTIVELY"

FR "DÉLIVRÉ A POSTERIORI"

HR "NAKNADNO IZDANO"

IT "RILASCIATO A POSTERIORI"

LV "IZSNIEGTS RETROSPEKTIVI"

LT "RETROSPEKTYVUSIS IŠDAVIMAS"

HU "KIADVA VISSZAMENOLEGES HATÁLLYAL"

MT "MAHRUG RETROSPETTIVAMENT"

NL "AFGEGEVEN A POSTERIORI"

PL "WYSTAWIONE RETROSPEKTYWNIE"

PT "EMITIDO A POSTERIORI"

RO "EMIS A POSTERIORI"

SK "VYDANÉ DODATOCNE"

SL "IZDANO NAKNADNO"

FI "ANNETTU JÄLKIKÄTEEN"

SV "UTFÄRDAT I EFTERHAND"

▼B

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

▼B

Article 17

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the competent public authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

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2. The duplicate issued in this way must be endorsed with the phrase ‘duplicate’ in one of the following languages:

BG "ДУБЛИКАТ"

ES "DUPLICADO"

CS "DUPLIKÁT"

DA "DUPLIKAT"

DE "DUPLIKAT"

ET "DUPLIKAAT"

EL "ΑΝΤΙΓΡΑΦΟ"

EN "DUPLICATE"

FR "DUPLICATA"

HR "DUPLIKAT"

IT "DUPLICATO"

LV "DUBLIKATS"

LT "DUBLIKATAS"

HU "MÁSODLAT"

MT "DUPLIKAT"

NL "DUPLICAAT"

PL "DUPLIKAT"

PT "SEGUNDA VIA"

RO "DUPLICAT"

SK "DUPLIKÁT"

SL "DVOJNIK"

FI "KAKSOISKAPPALE"

SV "DUPLIKAT"

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3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

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Article 18

Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in a Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the European Union or Central America. The replacement movement certificate(s) EUR.1 shall be issued by the customs office in the EU Party under whose control the products are placed or by the respective competent public authority of the Republics of the CA Party.

Article 19

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 14, paragraph 1(b) may be made out:

(a) by an approved exporter within the meaning of Article 20; or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in Euros established in Appendix 6 (Amounts referred to in Articles 19, paragraph 1(b) and 24, paragraph 3 of Annex II, concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation).

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the competent public authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the text of the declaration included in Appendix 4, by using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic legislation of the exporting Party. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 shall not be required to sign such declarations provided that he gives the competent public authorities of the exporting Party a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than the period established in Appendix 5.

Article 20

Approved exporter

1. The competent public authorities of the exporting Party may authorise any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the competent public authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.

2. The competent public authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The competent public authorities shall grant to the approved exporter an authorisation number which shall appear on the invoice declaration.

4. The competent public authorities shall monitor the use of the authorisation by the approved exporter.

5. The competent public authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 21

Validity of proof of origin

1. A proof of origin shall be valid for twelve months from the date of issue in the exporting Party, and shall be submitted within said period to the customs authorities of the importing Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential tariff treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been submitted before said final date.

4. According to the domestic legislation of the importing Party, a preferential tariff treatment may be awarded, when it proceeds, through the reimbursement of the tariffs in a period no longer than the period established in Appendix 5 from the date of acceptance of the import declaration, where a proof of origin is presented indicating that the imported goods were at that date eligible for preferential tariff treatment.

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Article 22

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. Said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

Article 23

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 24

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed in the case of small packages or of products forming part of travellers' personal luggage, the amounts in Euros established in Appendix 6 (Amounts referred to in Articles 19, paragraph 1(b) and 24, paragraph 3 of Annex II, concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation).

Article 25

Supporting documents

The documents referred to in Articles 15, paragraph 3 and 19, paragraph 3 used for the purpose of proving that products covered by a movement certificate

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EUR.1 or an invoice declaration can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex may consist *inter alia* of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounting records or internal book-keeping;

(b) documents proving the originating status of materials used, issued or made out in a Party, where these documents are used in accordance with domestic legislation;

(c) documents proving the working or processing of materials in the European Union or in Central America, issued or made out in a Party, where these documents are used in accordance with domestic legislation;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Annex.

Article 26

Preservation of proof of origin and supporting documents

1. The exporter applying for the issuance of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 15, paragraph 3.

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 19, paragraph 3.

3. The competent public authority of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 15, paragraph 2.

4. The customs authorities of the importing Party shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them, which may be kept in electronic format.

Article 27

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

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Article 28

Amounts expressed in euro

1. For the application of the provisions of Article 19, paragraph 1(b) and Article 24, paragraph 3 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the European Union or of the Republics of the CA Party equivalent to the amounts expressed in euro shall be fixed annually by each Member State of the European Union or Republic of the CA Party concerned.

2. A consignment shall benefit from the provisions of Article 19, paragraph 1(b) or Article 24, paragraph 3 by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Member State of the European Union or Republic of the CA Party concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by October 15th, and shall apply from January 1st, the following year. The European Commission shall notify the Member States of the European Union and the Republics of the CA Party concerned of the relevant amounts.

4. The Member States of the European Union and the Republics of the CA Party may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A Member State of the European Union or a Republic of the CA Party may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Association Committee at the request of a Party. When carrying out this review, the Association Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 29

Administrative cooperation

1. The competent public authorities of the Parties shall provide each other, through the European Commission, with specimen impressions of stamps used in their offices for the issue of movement certificates EUR.1 and with the addresses of the competent public authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Annex, the Parties shall assist each other, through their respective competent public authorities or, when applicable, customs authorities in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

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Article 30

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authority or, when applicable, competent public authority of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.

2. For the purposes of implementing the provisions of paragraph 1, the customs authority or, when applicable, competent public authority of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent public authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the competent public authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records or any other check considered appropriate related to origin and according the procedures of its domestic legislation.

4. If the customs authorities of the importing Party decide to suspend the granting of preferential tariff treatment to the products from the exporter subject to verification, while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The competent public authorities or, when applicable, customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the European Union or in Central America and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities or, when applicable, competent public authority shall, except in exceptional circumstances, refuse entitlement to the preferences to the products covered by the proof of origin subject to verification.

Article 31

Dispute settlement

1. Where disputes arise in relation to the verification procedures of Article 30, which cannot be settled between the authorities requesting verification and the authorities responsible for carrying out this verification, or in relation to the interpretation of this Annex, the requests for the settlement of those disputes shall be submitted to the Sub-Committee on Customs, Trade Facilitation and Rules of Origin for consultations and discussions within the Sub-Committee. In any case, the Parties shall retain their rights under the dispute settlement mechanism established in Title X (Dispute Settlement) of Part IV of this Agreement.

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2. In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall be under the domestic legislation of said Party.

Article 32

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential tariff treatment for products.

Article 33

Free zones

1. The European Union and the Republics of the CA Party shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone or a customs warehouse situated in their territory in accordance with their domestic legislation, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the European Union or in Central America are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the competent public authorities shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.

TITLE VI

CEUTA AND MELILLA

Article 34

Application of this Annex

1. The term "European Union" used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Central America, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The Republics of the CA Party shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Annex shall apply mutatis mutandis subject to the special conditions set out in Article 35.

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Article 35

Special conditions

1. Provided that they have been transported directly in accordance with the provisions of Article 12, the following shall be considered as:

(a) products originating in Ceuta and Melilla:

(i) products wholly obtained in Ceuta and Melilla;

(ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that:

said products have undergone sufficient working or processing within the meaning of Article 5; or that

those products are originating in Central America or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6.

(b) products originating in Central America:

(i) products wholly obtained in the Central America;

(ii) products obtained in Central America, in the manufacture of which products other than those referred to in (i) are used, provided that:

the said products have undergone sufficient working or processing within the meaning of Article 5; or that

those products are originating in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6.

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter "Central America" and "Ceuta and Melilla" in box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1 or on invoice declarations.

4. The Spanish customs authorities shall be responsible for the application of this Annex in Ceuta and Melilla.

TITLE VII

FINAL PROVISIONS

Article 36

Amendments to this Annex

The Association Council may decide to modify the provisions of the Appendixes to this Annex.

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Article 37

Explanatory notes

The Parties shall agree "Explanatory Notes" regarding the interpretation, application and administration of this Annex within the Sub-Committee on Customs, Trade Facilitation and Rules of Origin, in order to recommend its approval by the Association Council.

Article 38

Transitional provisions for products in transit or storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in the Parties in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within four months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 12.

Article 39

Transitional provision for cumulation purposes

The Parties for which this Agreement has entered into force in accordance with Article 353 of Part V (Final Provisions), may use materials originating in the Republics of the CA Party for which the Agreement has not yet entered into force. Article 3 of this Annex shall be applied *mutatis mutandis*.

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Appendix 1

INTRODUCTORY NOTES TO ANNEX II

Note 1:

The list in Appendix 2 sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of Annex II.

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the subheading number, heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that subheading, heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that subheading, heading or chapter as described in column 2.

2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

3.1. The provisions of Article 5 of Annex II, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the EU Party or in the Republics of the CA Party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 percent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the EU Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the EU Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that

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non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading…" or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

3.5. Where a rule in the list specifies that a product shall be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1902, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages shall not be exceeded, in relation to the particular materials to which they apply.

Note 4:

4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.

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4.2. The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 percent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper-making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus Agave,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man-made filaments,

— artificial man-made filaments,

— current-conducting filaments,

— synthetic man-made staple fibres of polypropylene,

— synthetic man-made staple fibres of polyester,

— synthetic man-made staple fibres of polyamide,

— synthetic man-made staple fibres of polyacrylonitrile,

— synthetic man-made staple fibres of polyimide,

— synthetic man-made staple fibres of polytetrafluoroethylene,

— synthetic man-made staple fibres of poly(phenylene sulphide),

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— synthetic man-made staple fibres of poly(vinyl chloride),

— other synthetic man-made staple fibres,

— artificial man-made staple fibres of viscose,

— other artificial man-made staple fibres,

— yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,

— yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,

— products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 percent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 percent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 percent in respect of this yarn.

5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 percent in respect of this strip.

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Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exceptions of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 percent of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn shall be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 shall be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 percent of the sulphur-content of the products processed (ASTM D 1266-59 T method);

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(k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 percent of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;

(n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;

(o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 percent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

Note 8:

For the purpose of Article 4 of Annex II agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a non-Party.

Note 9:

For the purpose of Article 6 of Annex II "simple" describes activities which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

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Appendix 2

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

The products mentioned in the list may not be all covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 01	Live animals	All the animals of Chapter 01 are wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 01 and 02 used are wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 03 used are wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 04 used are wholly obtained	
0403	Yogurt; buttermilk, curdled milk and cream, 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, nuts or cocoa	Manufacture in which: — all the materials of Chapter 04 used are wholly obtained, — all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
0410	Insects and other edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapters 01 and 04 used are wholly obtained	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 05 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

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(1)	(2)	(3)	(4)
Chapter 06 ([1])	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture from materials of any heading, except that of the product	
Chapter 07 ([2])	Edible vegetables and certain roots and tubers	Manufacture in which all the products of Chapter 07 are wholly obtained	
Chapter 08 ([3])	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which: — all the fruit and nuts are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 09 ([4])	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 09 used are wholly obtained	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10 ([5])	Cereals	Manufacture in which all the products of Chapter 10 are wholly obtained	
ex Chapter 11 ([6])	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
1101	Wheat or meslin flour	Manufacture from materials of any heading, except that of the product	
ex 1102 and ex 1103	Corn flour, groats and meal of corn	Manufacture from materials of any heading, except that of the product, in which at least 50 % by weight of maize of heading 1005 is originating	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	

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(1)	(2)	(3)	(4)
Chapter 12 (7)	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	— Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14 (8)	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product in which all the vegetal materials of heading 1511 and 1513 used are wholly obtained	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	— Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	

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(1)	(2)	(3)	(4)
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	— Other	Manufacture in which all the materials of Chapter 02 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	— Other	Manufacture in which all the materials of Chapters 02 and 03 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	— Other	Manufacture in which all the materials of Chapter 02 used are wholly obtained	
1507 to 1510	— Soya oil, groundnut oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	— Solid fractions	Manufacture from other materials of headings 1507 to 1510	
	— Other	Manufacture in which all the vegetable materials used are wholly obtained	

▼M5

(1)	(2)	(3)	(4)
1511	Palm oil and its fractions, whether or not refined but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained	
1512	— Oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	— Solid fractions	Manufacture from other materials of heading 1512	
	— Other	Manufacture in which all the vegetable materials used are wholly obtained	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained	
1514 to 1515	— Tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	— Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1514 to 1515	
	— Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: — all the materials of Chapter 02 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507 and 1508 may be used	

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(1)	(2)	(3)	(4)
1517	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: — all the materials of Chapters 02 and 04 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507 and 1508 may be used	
Chapter 16 ([9])	Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects	Manufacture: — from animals of Chapter 01, and/or — in which all the materials of Chapter 03 used are wholly obtained	
1701	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	— Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	— Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
	— Other	Manufacture in which all the materials used are originating	
1703	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials of Chapter 17 used are wholly obtained	

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(1)	(2)	(3)	(4)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	— Malt extract	— Manufacture from cereals of Chapter 10	
	— Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
1902	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:		
	— Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and — all the materials of Chapters 02 and 03 used are wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	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	Manufacture: — from materials of any heading, except those of headings 1006 and 1806, — in which all the materials of Chapter 11 are originating, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the vegetables, fruit or nuts used are wholly obtained. However, black split beans of heading ex 0713 may be used	

▼M5

(1)	(2)	(3)	(4)
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	— Nuts, not containing added sugar or spirits	Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40 % of the ex-works price of the product	
	— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40 % of the ex-works price of the product	
	— Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
2009	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: — from materials of any heading, except that of the product, and — in which all the coffee of heading 0901 used is wholly obtained	
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	— Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	— Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	

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(1)	(2)	(3)	(4)
2106	Food preparations not elsewhere specified or included	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which all the grapes or materials derived from grapes used are wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: — from materials of any heading, except heading 1005, 1007, 1703, 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:		
	— Rum and other spirits obtained by distilling fermented sugar-cane products:	Manufacture from materials of any heading, except that of the product and heading 1703 or 2207	
	— Other	Manufacture: — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained	

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(1)	(2)	(3)	(4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 02 and 03 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the vegetable materials used are wholly obtained	
ex 2308	Other	Manufacture in which all the vegetable materials used are wholly obtained	
2309	Preparations of a kind used in animal feeding:		
	— Dog or cat food, put up for retail sale	Manufacture in which: — the value of all cereals of Chapter 10 used does not exceed 50 % of the ex-works price of the product, and — sugar, molasses, meat or milk used are originating, and — all the materials of Chapter 03 used are wholly obtained	
	— Other	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used are originating, and — all the materials of Chapter 03 used are wholly obtained	

▼M5

(1)	(2)	(3)	(4)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
2404.11	Products intended for inhalation without combustion containing tobacco or reconstituted tobacco	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2404.12	Products intended for inhalation without combustion containing nicotine	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2404.19	Products intended for inhalation without combustion: — Containing tobacco substitutes — Other	Manufacture in which all the materials of Chapter 24 used are wholly obtained Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2404.91	Other nicotine containing products intended for the intake of nicotine into the human body for oral application	Manufacture — from materials of any heading except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
2404.92	Other nicotine containing products intended for the intake of nicotine into the human body for transdermal application	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2404.99	Other nicotine containing products intended for the intake of nicotine into the human body other than inhalation without combustion, oral or transdermal application	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	

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(1)	(2)	(3)	(4)
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([10]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (11) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (12) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (13) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (14) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (15) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (16) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 2805	“Mischmetall”	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	— Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic mercury compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([17]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([18]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxy-acids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3001	Glands and other organs for organo therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Manufacture from materials of any heading	

▼M5

(1)	(2)	(3)	(4)
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified:	Manufacture from materials of any heading	
	— Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading except that of the product. However, materials of the same heading as the product may be used provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	— Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes		
	— Other heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
	— Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	— Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006)	Manufacture from materials of any heading, except that of the product and heading 3003	
ex 3006	— Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
	— Sterile surgical or dental adhesion barriers, whether or not absorbable:		
	— made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— made of fabrics	Manufacture from ([19]): — natural fibres — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	— Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
3006.93	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses: — If made of sugar	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product	
	— If made of starch or other foodstuff; or if in liquid form for oral intake;	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	— If kits containing medicaments	Manufacture from materials of any heading, except that of the product and heading 3003	
	— If containing other chemicals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ([20])	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different “group” ([21]) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ([22]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and — materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	— Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	— Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

▼M5

(1)	(2)	(3)	(4)
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3816	Dolomite ramming mix	Manufacture from materials of any heading, except that of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 3006; certified reference materials; except:	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— For malaria	Manufacture from materials of any heading	
	— For blood-grouping reagents	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	— Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	— Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		

▼M5

(1)	(2)	(3)	(4)
	— The following of this heading: — Prepared binders for foundry moulds or cores based on natural resinous products — Naphthenic acids, their water-insoluble salts and their esters — Sorbitol other than that of heading 2905 — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas — Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulphonaphthenic acids, their water-insoluble salts and their esters — Fusel oil and Dippels oil — Mixtures of salts having different anions — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacturing in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
3827	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	— Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([23])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([24])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ([25])	
	— Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
3916 to 3919	Semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3920 ([26])	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3921 to 3926	Articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	— Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	— Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	

▼M5

(1)	(2)	(3)	(4)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	— Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	— Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	

▼M5

(1)	(2)	(3)	(4)
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	— Sanded or end-jointed	Sanding or end-jointing	
	— Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

▼M5

(1)	(2)	(3)	(4)
ex 4418	— Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	— Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48 ([27])	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	— Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	

▼M5

(1)	(2)	(3)	(4)
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ([28]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — other natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste:		
	— Incorporating rubber thread	Manufacture from single yarn ([29])	
	— Other	Manufacture from ([30]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	

▼M5

(1)	(2)	(3)	(4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ([31]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	— Incorporating rubber thread	Manufacture from single yarn ([32])	
	— Other	Manufacture from ([33]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

▼M5

(1)	(2)	(3)	(4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ([34]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	— Incorporating rubber thread	Manufacture from single yarn ([35])	
	— Other	Manufacture from ([36]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	

▼M5

(1)	(2)	(3)	(4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ([37]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	— Incorporating rubber thread	Manufacture from single yarn ([38])	
	— Other	Manufacture from ([39]): — coir yarn, — jute yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ([40]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	— Incorporating rubber thread	Manufacture from single yarn ([41])	
	— Other	Manufacture from ([42]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

▼M5

(1)	(2)	(3)	(4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ([43]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	— Incorporating rubber thread	Manufacture from single yarn ([44])	
	— Other	Manufacture from ([45]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ([46]): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials	

▼M5

(1)	(2)	(3)	(4)
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	— Needleloom felt	Manufacture from ([47]): — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture from ([48]): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	— Other	Manufacture from ([49]): — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

▼M5

(1)	(2)	(3)	(4)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ([50]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ([51]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	— Of needleloom felt	Manufacture from ([52]): — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	

▼M5

(1)	(2)	(3)	(4)
	— Of other felt	Manufacture from ([53]): — natural fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	— Other	Manufacture from ([54]): — coir yarn or jute yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	— Combined with rubber thread	Manufacture from single yarn ([55])	
	— Other	Manufacture from ([56]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	— Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	— Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ([57])	
5905	Textile wall coverings:		
	— Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	— Other	Manufacture from ([58]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902:		
	— Knitted or crocheted fabrics	Manufacture from ([59]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	— Other	Manufacture from yarn	

▼M5

(1)	(2)	(3)	(4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:		
	— Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	— Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	— Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	— Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from ([60]): — coir yarn, — the following materials: — yarn of polytetrafluoroethylene ([61]) — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,	

▼M5

(1)	(2)	(3)	(4)
		— monofil of polytetrafluoroethylene (62), — yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (63), — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	— Other	Manufacture from (64): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from (65): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
Chapter 61 (66)	Articles of apparel and clothing accessories, knitted or crocheted:		
	— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn (67), (68)	

▼M5

(1)	(2)	(3)	(4)
	— Other	Manufacture from [69]: — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
ex Chapter 62 [70]	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn [71], [72]	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn [73] or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product [74]	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn [75] or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product [76]	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	— Embroidered	Manufacture from unbleached single yarn [77], [78] or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product [79]	

▼M5

(1)	(2)	(3)	(4)
	— Other	Manufacture from unbleached single yarn ([80]), ([81]) or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	— Embroidered	Manufacture from yarn ([82]) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([83])	
	— Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([84]) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([85])	
	— Interlinings for collars and cuffs, cut out	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture from yarn ([86])	

▼M5

(1)	(2)	(3)	(4)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	— Of felt, of nonwovens	Manufacture from ([87]): — natural fibres, or — chemical materials or textile pulp	
	— Other:		
	— Embroidered	Manufacture from unbleached single yarn ([88]), ([89]) or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture from unbleached single yarn ([90]), ([91])	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ([92]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods:		
	— Of nonwovens	Manufacture from ([93]), ([94]): — natural fibres, or — chemical materials or textile pulp	
	— Other	Manufacture from unbleached single yarn ([95]), ([96])	

▼M5

(1)	(2)	(3)	(4)
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		
	— with customs value above 10 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	— with customs value of 10 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6402	Other footwear with outer soles and uppers of rubber or plastics		
	— with customs value above 8 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	— with customs value of 8 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	

▼M5

(1)	(2)	(3)	(4)
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
	— with customs value above 24 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	— with customs value of 24 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
	— with customs value above 13 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	— with customs value of 13 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6405	Other footwear		
	— with customs value above 9 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	— with customs value of 9 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	

▼M5

(1)	(2)	(3)	(4)
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ([97])	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6802	Marble, travertine and alabaster	Manufacture from materials of any heading, except that of the product and heading 2515	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	

▼M5

(1)	(2)	(3)	(4)
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([98])	Manufacture from non-coated glass-plate substrate of heading 7006	
	— Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	

▼M5

(1)	(2)	(3)	(4)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	

▼M5

(1)	(2)	(3)	(4)
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	— Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218 91 and ex 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218 10	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7224 10	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	

▼M5

(1)	(2)	(3)	(4)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	— Refined copper	Manufacture from materials of any heading, except that of the product	
	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufacture from materials of any heading, except that of the product.	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
7601	Unwrought aluminium	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
7607 (99)	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606	
7610 and 7614	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures; Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: — from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	— Refined lead	Manufacture from “bullion” or “work” lead	
	— Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	— Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and — the thread-tension, crochet and zigzag mechanisms used are originating	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466, except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8456	Water-jet cutting machines	Manufacture: — from materials of any heading, except that of the product and heading 8466, and — in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 8466	Parts of water-jet cutting machines	Manufacture: — from materials of any heading, except that of the product and heading 8456, and — in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8470 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8485	Machines for additive manufacturing: — By paper pulp, paper, or paperboard deposit	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
	— By metal deposit — By wood, cork, bone, hard rubber, hard plastics or similar hard materials deposit — Parts and accessories of machines for additive manufacturing by metal, metal carbides or cermets deposit	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	— Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof — Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof — Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof — Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Lifting, handing, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	(4)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8506	Primary cells and primary batteries	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
8507	Electric accumulators, including separators therefore, whether or not rectangular (including square)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	Manufacture from materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hair-dressing apparatus (for example, hairdryers hair curlers, curling tong heaters) and hand-dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	Manufacture from materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20 % of the ex works price of the product.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	(4)
8519	Sound recording and sound reproducing apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	— Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— Matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	(4)
	— Proximity cards and “smart cards” with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— “Smart cards” with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8524	Flat panel display modules, whether or not incorporating touch-sensitive screen	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	(4)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	— Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	— Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Connectors for optical fibres, optical fibre bundles or cables:		
	— of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— of ceramics	Manufacture from materials of any heading, except that of the product	
	— of copper	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 8539	Light-emitting diode (LED) light sources: — Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares — Electric table, desk, bedside or floor-standing lamps — Lighting sets of a kind used for Christmas trees — Other electric lamps and lighting fittings — Parts	Manufacture from materials of any heading except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8541.51 to 8541.59	Semiconductor-based transducers and other semiconductor devices	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8542	Electronic integrated circuits:		
	— Monolithic integrated circuits	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
	— Others	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544 ([100])	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:		
	— Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Others	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8549	Electrical and electronic waste and scrap	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8806	Unmanned aircraft with television cameras, digital cameras or video camera recorders	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	(4)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	— Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼M5

(1)	(2)	(3)	(4)
ex 9021	Materials for orthopaedic or fracture appliances and for dental fitting:	Manufacture from materials of any heading, except that of the product	
	— Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		
	— Threaded articles and non-threaded articles of iron or steel, excluding coach screws, wood screws, screw hooks and screw rings, spring washers and other lock washers, rivets	Manufacture from materials of any heading, except that of the product	
	— Articles of titanium	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product.	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼M5

(1)	(2)	(3)	(4)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	(4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: — the value of the cloth does not exceed 25 % of the ex-works price of the product, and — all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture from materials of any heading except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from “worked” carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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(1)	(2)	(3)	(4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, materials of subheading 9608 91 or 9608 99 may be used	
9609	Pencils (other than pencils of heading 9608), crayons, pencils leads pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	Manufacture from materials of any heading	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
9619	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9620	Monopods, bipods, tripods and similar articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

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(1)	(2)	(3)	(4)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

([1]) See introductory Note 8.

([2]) See introductory Note 8.

([3]) See introductory Note 8.

([4]) See introductory Note 8.

([5]) See introductory Note 8.

([6]) See introductory Note 8.

([7]) See introductory Note 8.

([8]) See introductory Note 8.

([9]) See Note 1 in Appendix 2A for heading ex 1604.

([10]) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

([11]) For the special conditions relating to "specific processes", see Introductory Note 7.2.

([12]) For the special conditions relating to "specific processes", see Introductory Note 7.2.

([13]) For the special conditions relating to "specific processes", see Introductory Note 7.2.

([14]) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

([15]) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

([16]) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

([17]) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

([18]) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

([19]) For special conditions relating to products made of a mixture of textile materials, see introductory Note 5.

([20]) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

([21]) A "group" is regarded as any part of the heading separated from the rest by a semicolon.

([22]) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

([23]) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

([24]) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

([25]) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

([26]) See Note 2 in Appendix 2A for heading 3920.

([27]) See Note 3 in Appendix 2 A for headings 4810, ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823.

([28]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([29]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([30]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([31]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([32]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([33]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([34]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([35]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([36]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([37]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([38]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([39]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([40]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([41]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([42]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([43]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([44]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([45]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([46]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([47]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

([48]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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(49) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(50) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(51) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(52) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(53) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(54) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(55) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(56) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(57) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(58) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(59) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(60) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(61) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
(62) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
(63) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
(64) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(65) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(66) See Note 4 in Appendix 2A for specific subheadings of Chapter 61.
(67) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(68) See Introductory Note 6.
(69) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(70) See Note 4 in Appendix 2A for specific subheadings of Chapter 62.
(71) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(72) See Introductory Note 6.
(73) See Introductory Note 6.
(74) See Introductory Note 6.
(75) See Introductory Note 6.
(76) See Introductory Note 6.
(77) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(78) See Introductory Note 6.
(79) See Introductory Note 6.
(80) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(81) See Introductory Note 6.
(82) See Introductory Note 6.
(83) See Introductory Note 6.
(84) See Introductory Note 6.
(85) See Introductory Note 6.
(86) See Introductory Note 6.
(87) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(88) See Introductory Note 6.
(89) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
(90) See Introductory Note 6.
(91) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
(92) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(93) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(94) See Introductory Note 6.
(95) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(96) See Introductory Note 6.
(97) See Introductory Note 6.
(98) SEMII – Semiconductor Equipment and Materials Institute Incorporated.
(99) See Note 5 in Appendix 2A for subheading 7607.20.
(100) See Note 6 in Appendix 2A for subheadings 8544 30, 8544 42, 8544 49, and 8544 60.

▼B

Appendix 2 A

ADDENDUM TO THE LIST OF WORKING AND PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

Common provisions

1. For the products described below, the following rules of origin may also apply instead of the rules set out in Appendix 2 (List of Working or Processing required to be carried out on Non-Originating Materials in order that the Product Manufactured can Obtain Originating Status) for determining if a product is originating from Central America.

2. When a product is covered by a rule of origin that is subject to quotas, the proof of origin for that product shall contain the following statement: "Product originating in accordance with Appendix 2A of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation)".

3. The Republics of the CA Party shall agree on a distribution of the regional quotas set forth in Notes 1, 2 and the relevant quota in Note 6 of this Appendix and, based on it, each Republic of the CA Party shall issue the corresponding export certificates.

4. The quotas established in Notes 4, 5 and the relevant quota in Note 6 shall be managed by the European Commission in accordance with the distribution by country established in this Appendix and with the internal allocation made by each Republic of the CA Party ([1]).

5. Importations under quotas set forth in this Appendix shall be subject to the presentation of an export certificate issued in accordance with the provisions of paragraphs 3 and 4 by the competent authority of the relevant Republic of the CA Party.

6. The modalities for the implementation of the provisions of this Appendix shall be defined jointly by the Parties. The European Commission shall adopt the necessary measures to ensure the respect of these provisions.

Note 1

1. For products of heading ex 1604 (Tunas, skipjack and bonito (*Sarda* spp.)) exported from Central America to the European Union, materials of Chapter 03 originating from Chile or Mexico in accordance with rules of origin applicable as if said materials were directly exported to the European Union, may be used for a period of three years after the entry into force of this Agreement. Six months before the expiry of this three-year period, the Parties shall hold consultations to examine the readiness of the administrative procedures necessary to apply the cumulation referred to in Article 3, paragraph 7, of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation) of Part IV of this Agreement.

   Additionally, for these products exported from Central America to the European Union the value set in Article 5, paragraph 2(a) of Annex II shall not exceed 15 per cent of the ex works price of the product.

2. For products of heading ex 1604 (tuna loins) the following rule shall confer origin to goods exported from Central America to the European Union within the annual quota of 4 000 metric tones:

   Manufacture from materials of Chapter 03

([1]) If the entry into force of this Agreement corresponds to a date after 1st January and before 31st December of the same calendar year, the in quota quantity will be pro-rated on a proportional basis for the remainder of that calendar year.

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Note 2

For products of heading 3920 (Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials) the following rule shall confer origin to goods exported from Central America to the European Union within the annual quota of 5 000 metric tones:

Manufacture from materials of any heading

Note 3

For products of headings 4810, ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823 the following rules shall confer origin in the case of any increase above 0 per cent of the European Union's WTO bound tariffs applicable to these products:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	Manufacture from materials of any heading	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from materials of any heading, except that of the product	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from materials of any heading, except that of the product	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture from materials of any heading, except that of the product	
ex 4818	Toilet paper	Manufacture from materials of any heading, except that of the product	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture from materials of any heading, except that of the product	

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HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 4820	Letter pads	Manufacture from materials of any heading, except that of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from materials of any heading, except that of the product	

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Note 4

1. The following rules shall confer origin for products of Chapters 61 and 62 within the following annual quotas per country:

(a) For products of heading 6115 (Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted:

Manufacture from materials of any heading except that of the product

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas per country:

Country	Units (pairs)
Costa Rica	4 000 000
El Salvador	2 500 000
Honduras	7 000 000
Panama	1 500 000

(b) For products of Chapters 61 and 62 specified in this sub-paragraph and in sub-paragraphs (c) and (d):

Manufacture from materials of any heading except that of the product

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas per country:

Country	Units					
	Year 1 (entry into force)	Year 2	Year 3	Year 4	Year 5	From year 6
Costa Rica	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
El Salvador	9 000 000	10 157 500	11 315 000	12 472 500	13 630 000	14 787 500
Guatemala	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
Honduras	54 750 000	59 130 000	63 510 000	67 890 000	72 270 000	76 650 000
Nicaragua	8 750 000	9 537 500	10 325 000	11 112 500	11 900 000	12 687 500

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Country	Units					
	Year 1 (entry into force)	Year 2	Year 3	Year 4	Year 5	From year 6
Panama	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
Total	90 000 000	97 900 000	105 800 000	113 700 000	121 600 000	129 500 000

(c) The quantities indicated under paragraph 1(b) above will be distributed as stated in the following tables below for Costa Rica, Guatemala, Honduras and Panama:

COSTA RICA

HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
6103 43	200 000	218 000	236 000	254 000	272 000	290 000
6105 10	600 000	654 000	708 000	762 000	816 000	870 000
6105 90	120 000	130 800	141 600	152 400	163 200	174 000
6106 10	450 000	490 500	531 000	571 500	612 000	652 500
6107 11	235 000	256 150	277 300	298 450	319 600	340 750
6107 19	70 000	76 300	82 600	88 900	95 200	101 500
6108 21	47 000	51 230	55 460	59 690	63 920	68 150
6108 22	25 000	27 250	29 500	31 750	34 000	36 250
6109 10	1 860 000	2 027 400	2 194 800	2 362 200	2 529 600	2 697 000
6111 20	200 000	218 000	236 000	254 000	272 000	290 000
6112 41	50 000	54 500	59 000	63 500	68 000	72 500
6114 30	30 000	32 700	35 400	38 100	40 800	43 500
6117 80	20 000	21 800	23 600	25 400	27 200	29 000
ex 6201 40 ([1])	8 000	8 720	9 440	10 160	10 880	11 600
ex 6202 40 ([2])	15 000	16 350	17 700	19 050	20 400	21 750
6203 11	350 000	381 500	413 000	444 500	476 000	507 500
6203 12	350 000	381 500	413 000	444 500	476 000	507 500
6203 31	175 000	190 750	206 500	222 250	238 000	253 750
6203 33	265 000	288 850	312 700	336 550	360 400	384 250
6203 41	500 000	545 000	590 000	635 000	680 000	725 000
6203 43	520 000	566 800	613 600	660 400	707 200	754 000

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COSTA RICA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6204 31	175 000	190 750	206 500	222 250	238 000	253 750
6204 33	165 000	179 850	194 700	209 550	224 400	239 250
6204 53	30 000	32 700	35 400	38 100	40 800	43 500
6204 61	70 000	76 300	82 600	88 900	95 200	101 500
6204 63	280 000	305 200	330 400	355 600	380 800	406 000
6211 33	45 000	49 050	53 100	57 150	61 200	65 250
6211 43	45 000	49 050	53 100	57 150	61 200	65 250
6212 10	100 000	109 000	118 000	127 000	136 000	145 000

([1]) Ex 6201 40 : Overcoats, raincoats, car coats, capes, cloaks and similar articles of man made fibres
([2]) Ex 6202 40 : Overcoats, raincoats, car coats, capes, cloaks and similar articles of man made fibres

GUATEMALA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
6104 62	1 050 000	1 144 500	1 239 000	1 333 500	1 428 000	1 522 500
6105 20	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
6203 42	1 050 000	1 144 500	1 239 000	1 333 500	1 428 000	1 522 500
6203 43	700 000	763 000	826 000	889 000	952 000	1 015 000
6204 62	700 000	763 000	826 000	889 000	952 000	1 015 000

HONDURAS						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	54 750 000	59 130 000	63 510 000	67 890 000	72 270 000	76 650 000
6205 20	11 000 000	11 880 000	12 760 000	13 640 000	14 520 000	15 400 000
6205 30	13 750 000	14 850 000	15 950 000	17 050 000	18 150 000	19 250 000
6205 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6206 30	10 000 000	10 800 000	11 600 000	12 400 000	13 200 000	14 000 000
6206 40	13 000 000	14 040 000	15 080 000	16 120 000	17 160 000	18 200 000
6206 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6212 10	5 000 000	5 400 000	5 800 000	6 200 000	6 600 000	7 000 000

▼**M5**

PANAMA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
6103 22	40 000	43 600	47 200	50 800	54 400	58 000
6104 22	40 000	43 600	47 200	50 800	54 400	58 000
6106 10	140 000	152 600	165 200	177 800	190 400	203 000
6108 21	770 000	839 300	908 600	977 900	1 047 200	1 116 500
6109 10	1 100 000	1 199 000	1 298 000	1 397 000	1 496 000	1 595 000
6110 20	800 000	872 000	944 000	1 016 000	1 088 000	1 160 000
6111 20	50 000	54 500	59 000	63 500	68 000	72 500
6203 22	10 000	10 900	11 800	12 700	13 600	14 500
6203 42	200 000	218 000	236 000	254 000	272 000	290 000
6203 43	100 000	109 000	118 000	127 000	136 000	145 000
6205 20	100 000	109 000	118 000	127 000	136 000	145 000
6206 30	100 000	109 000	118 000	127 000	136 000	145 000
6209 20	50 000	54 500	59 000	63 500	68 000	72 500

At the request of a Republic of the CA Party and when an agreement is reached with the EU Party, the yearly quantities assigned to each subheading of Chapters 61 and 62 indicated may be modified.

(d) The quantities indicated under paragraph 1(b) above will be distributed for El Salvador and Nicaragua as stated in the following tables below. El Salvador and Nicaragua may distribute these quantities between the subheadings indicated in the following tables within the caps indicated therein for each individual subheading.

EL SALVADOR						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year (global quota per year, caps per subheading)	9 000 000	10 157 500	11 315 000	12 472 500	13 630 000	14 787 500
6102 20	495 000	534 600	574 200	613 800	653 400	693 000
6102 30	770 000	831 600	893 200	954 800	1 016 400	1 078 000

▼**M5**

EL SALVADOR						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6104 22	220 000	237 600	255 200	272 800	290 400	308 000
6104 42	220 000	237 600	255 200	272 800	290 400	308 000
6104 43	440 000	475 200	510 400	545 600	580 800	616 000
6104 44	220 000	237 600	255 200	272 800	290 400	308 000
6104 62	990 000	1 069 200	1 148 400	1 227 600	1 306 800	1 386 000
6104 63	330 000	356 400	382 800	409 200	435 600	462 000
6202 30	440 000	475 200	510 400	545 600	580 800	616 000
6202 40	880 000	950 400	1 020 800	1 091 200	1 161 600	1 232 000
6203 42	550 000	594 000	638 000	682 000	726 000	770 000
6205 20	825 000	891 000	957 000	1 023 000	1 089 000	1 155 000
6205 30	1 100 000	1 188 000	1 276 000	1 364 000	1 452 000	1 540 000
6207 11	550 000	594 000	638 000	682 000	726 000	770 000
6207 19	440 000	475 200	510 400	545 600	580 800	616 000
6207 21	800 000	864 000	928 000	992 000	1 056 000	1 120 000
6207 22	550 000	594 000	638 000	682 000	726 000	770 000
6207 91	385 000	415 800	446 600	477 400	508 200	539 000
6207 99	220 000	237 600	255 200	272 800	290 400	308 000
6208 21	220 000	237 600	255 200	272 800	290 400	308 000
6208 22	440 000	475 200	510 400	545 600	580 800	616 000
6208 91	660 000	712 800	765 600	818 400	871 200	924 000
6208 92	275 000	297 000	319 000	341 000	363 000	385 000
6212 10	990 000	1 069 200	1 148 400	1 227 600	1 306 800	1 386 000

NICARAGUA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year (global quota per year, caps per subheading)	8 750 000	9 537 500	10 325 000	11 112 500	11 900 000	12 687 500
6104 23	50 000	54 000	58 000	62 000	66 000	70 000

▼**M5**

NICARAGUA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6104 42	195 000	210 600	226 200	241 800	257 400	273 000
6104 43	75 000	81 000	87 000	93 000	99 000	105 000
6104 53	30 000	32 400	34 800	37 200	39 600	42 000
6104 63	300 000	324 000	348 000	372 000	396 000	420 000
6105 10	770 000	831 600	893 200	954 800	1 016 400	1 078 000
6106 10	590 000	637 200	684 400	731 600	778 800	826 000
6106 20	400 000	432 000	464 000	496 000	528 000	560 000
6107 11	3 590 000	3 877 200	4 164 400	4 451 600	4 738 800	5 026 000
6107 12	530 000	572 400	614 800	657 200	699 600	742 000
6108 22	2 780 000	3 002 400	3 224 800	3 447 200	3 669 600	3 892 000
6109 10	3 890 000	4 201 200	4 512 400	4 823 600	5 134 800	5 446 000
6109 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6203 23	50 000	54 000	58 000	62 000	66 000	70 000
6203 42	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6203 43	470 000	507 600	545 200	582 800	620 400	658 000
6204 43	245 000	264 600	284 200	303 800	323 400	343 000
6204 44	140 000	151 200	162 400	173 600	184 800	196 000
6204 62	1 370 000	1 479 600	1 589 200	1 698 800	1 808 400	1 918 000
6204 63	350 000	378 000	406 000	434 000	462 000	490 000
6205 20	330 000	356 400	382 800	409 200	435 600	462 000
6207 11	365 000	394 200	423 400	452 600	481 800	511 000
6207 19	55 000	59 400	63 800	68 200	72 600	77 000
6207 21	95 000	102 600	110 200	117 800	125 400	133 000
6207 22	20 000	21 600	23 200	24 800	26 400	28 000
6207 91	160 000	172 800	185 600	198 400	211 200	224 000
6208 21	100 000	108 000	116 000	124 000	132 000	140 000
6208 22	90 000	97 200	104 400	111 600	118 800	126 000
6208 91	10 000	10 800	11 600	12 400	13 200	14 000
6208 92	10 000	10 800	11 600	12 400	13 200	14 000

▼M5

NICARAGUA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6212 10	30 000	32 400	34 800	37 200	39 600	42 000
6212 20	500 000	540 000	580 000	620 000	660 000	700 000
6212 30	20 000	21 600	23 200	24 800	26 400	28 000
6212 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000

2. After the period of five years referred to in paragraph 1(b), the Parties shall review the system of quotas, with respect in particular to the quantities and their distribution. The Parties shall assess the feasibility of agreeing on an annual increase rate for subsequent years as well as its distribution between the products of Chapters 61 and 62.

▼B

Note 5

For products of sub-heading 7607 20 (Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm, backed), the following rule shall confer origin to goods exported from El Salvador to the EU Party within an annual quota of 1 000 metric tones:

Manufacture from materials of any heading

Note 6

For products of headings 8544 30 (Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships); 8544 42 (Other electric conductors, for a voltage not exceeding 1 000 V: Fitted with connectors); 8544 49 (Other electric conductors, for a voltage not exceeding 1 000 V: Other) and 8544 60 (Other electric conductors, for a voltage exceeding 1 000 V) the following rule shall confer origin to goods exported from Central America to the EU Party within the annual quota of 20 000 metric tones:

Manufacture from materials of any heading.

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas:

Country	Metric tones
Honduras	8 000
Central America	12 000

▼B

Appendix 3

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

Printing instructions

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent public authorities of the Member States of the European Union and of the Republics of the CA Party may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

▼B

MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)	**EUR.1 No A 000.000** See notes overleaf before completing this form.
	2. **Certificate used in preferential trade between** ..... **And** ..... (Insert appropriate countries, groups of countries or territories)
3. **Consignee** (Name, full address, country) (Optional)	4. **Country, group of countries or territories in which the products are considered as originating** / 5. **Country, group of countries or territories of destination**
6. **Transport details** (Optional)	7. **Remarks**

8. **Item number; Marks and numbers; Number and kind of packages** (1); **Description of goods**	9. **Gross mass (kg) or other measure (litres, m^3., etc.)**	10. **Invoices** (Optional)

11. **COMPETENT PUBLIC OR CUSTOMS AUTHORITY ENDORSEMENT** * *Declaration certified* Export document (2) Form ..... No ..... Of ..... Competent public authority or customs office ..... Issuing country or territory .... Place and date .... (Signature) Stamp	12. **DECLARATION BY THE EXPORTER** I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date .... (Signature)

(1) If goods are not packed, indicate number of articles or state «in bulk» as appropriate.

(2) Complete only where the regulations of the exporting country or territory require.

▼B

13. **REQUEST FOR VERIFICATION, to**	14. **RESULT OF VERIFICATION**
	Verification carried out shows that this certificate (1) ☐ was issued by the competent public authority or customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. The certificate shall not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration shall be initialled by the person who completed the certificate and endorsed by the competent public authorities or customs authorities of the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space shall be struck through in such a manner as to make any later additions impossible.

3. Goods shall be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

▼B

APPLICATION FOR A MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)	**EUR.1 No A 000.000** See notes overleaf before completing this form.	
	2. **Application for a certificate to be used in preferential trade between** ..... **and** ..... (Insert appropriate countries, groups of countries or territories)	
3. **Consignee** (Name, full address, country) (Optional)	4. **Country, group of countries or territories in which the products are considered as originating**	5. **Country, group of countries or territories of destination**
6. **Transport details** (Optional)	7. **Remarks**	

8. **Item number; Marks and numbers; Number and kind of packages** (1) **Description of goods**	9. **Gross mass (kg) or other measure (litres, m^3., etc.)**	10. **Invoices** (Optional)

(1) If goods are not packed, indicate number of articles or state «in bulk» as appropriate.

▼B

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enable these goods to meet the above conditions:

.....

.....

.....

.....

SUBMIT the following supporting documents ([1]):

.....

.....

.....

UNDERTAKE to submit, at the request of the competent public authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and Date)

.....
(Signature)

([1]) For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

▼M3

Appendix 4

INVOICE DECLARATION

Specific requirements as for the making out of an invoice declaration

An invoice declaration, the text of which is set out below, shall be made out using one of the linguistic versions set out there and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters. The invoice declaration shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (разрешение № … от митница или от друг компетентен държавен орган (1)) декларира, че освен където ясно е отбелязано друго, тези продукти са с … (2) преференциален произход.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera o de la autoridad pública competente n° … (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial … (2)

Czech versión

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení celního nebo příslušného vládního orgánu … (1)) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v … (2).

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes eller den kompetente offentlige myndigheds tilladelse nr. … (1)) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i … (2).

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligung der Zollbehörde oder der zuständigen Regierungsbehörde Nr. … (1)) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren … (2) sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti või pädeva valitsusasutuse luba nr. … (1)) deklareerib, et need tooted on … (2) sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου ή της καθύλην αρμόδιας αρχής, υπ' αριθ. … (1)) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής … (2).

English version

The exporter of the products covered by this document (customs or competent public authority authorisation No ... (1)) declares that, except where otherwise clearly indicated, these products are of ... preferential origin (2).

French version

L'exportateur des produits couverts par le présent document (autorisation douanière ou de l'autorité publique compétente n° … (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle … (2)

▼M3

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. … ([1])) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi … ([2]) preferencijalnog podrijetla.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale o dell'autorità pubblica competente n. … ([1])) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale … ([2]).

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas vai kompetentu valsts iestāžu atlauja Nr. … ([1])), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme … ([2]).

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės arba kompetentingos viešosios valdžios institucijos liudijimo Nr. … ([1])) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra … ([2]) preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: … ([1]) vagy az illetékes kormányzati szerv által kiadott engedély száma: …) kijelentem, hogy eltérő jelzs hiányában az áruk kedvezményes … származásúak ([2]).

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni kompetenti tal-gvern jew tad-dwana nru. … ([1])) jiddikjara li, hlief fejn indikat b'mod car li mhux hekk, dawn il-prodotti huma ta' origini preferenzjali … ([1]).

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning of vergunning van de competente overheidsinstantie nr. … ([1])) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële … oorsprong zijn ([2]).

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych lub upoważnienie właściwych władz nr … ([1])) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają … ([2]) preferencyjne pochodzenie.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira ou da autoridade governamental competente n° … ([1])) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial … ([2])^

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizaţia vamală sau a autorităţii guvernamentale competente nr. … ([1])) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferenţială … ([2]).

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia colnej správy alebo príslušného vládneho povolenia … ([1])) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v … ([2]).

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom, (pooblastilo carinskih ali pristojnih državnih organov št. … ([1])) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno … ([2]) poreklo.

▼**M3**

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin tai toimivaltaisen julkisen viranomaisen lupa nro … ([1])) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja … alkuperätuotteita ([2]).

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd eller behörig statlig myndighet nr … ([1])) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande … ursprung ([2]).

.....([3])

(Place and date)

.....([4])

(Signature of the exporter; in addition, the name of the person signing the declaration shall to be indicated in clear script)

([1]) When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of Annex II, the authorisation number of the approved exporter shall be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

([2]) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 34 of Annex II, the exporter shall clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

([3]) These indications may be omitted if the information is contained in the document itself.

([4]) See Article 19, paragraph 5, of Annex II of the Agreement. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

▼B

Appendix 5

PERIOD OF TIME FOR THE PRESENTATION OF AN INVOICE DECLARATION OR REIMBURSEMENT OF TARIFFS IN ACCORDANCE WITH ARTICLES 19, PARAGRAPH 6 AND 21, PARAGRAPH 4 OF ANNEX II, CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

1. For the EU Party, two years.

2. For the Republics of the CA Party, one year.

▼B

Appendix 6

AMOUNTS REFERRED TO IN ARTICLES 19, PARAGRAPH 1 (B) AND 24, PARAGRAPH 3 OF ANNEX II, CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

CONDITIONS FOR MAKING OUT AN INVOICE DECLARATION

In accordance with Article 19, paragraph 1(b) of Annex II, an invoice declaration as referred to in Article 14, paragraph 1(b) of said Annex may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 EUR.

EXEMPTIONS FROM PROOF OF ORIGIN

In accordance with Article 24, paragraph 3 of Annex II, the total value of the products indicated in said Article, shall not exceed 500 EUR in the case of small packages or 1 200 EUR in the case of products forming part of travellers' personal luggage.

▼B

ANNEX III

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

Article 1

Definitions

For the purposes of this Annex:

(a) "applicant authority" means a competent customs authority or other administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Annex;

(b) "breach of customs legislation" means any violation or attempted violation of customs legislation;

(c) "customs legislation" means any legal, regulatory or binding administrative provision applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime, procedure or operation, including measures of prohibition, restriction and control;

(d) "information" means data in any form, documents, records, reports and copies of these that may be certified or legalised;

(e) "personal data" means all information relating to an identified or identifiable individual; and

(f) "requested authority" means a competent customs authority or other administrative authority which has been designated by a Party for this purpose and which receives a request for assistance on the basis of this Annex.

Article 2

Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Annex, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating breaches of customs legislation.

2. Assistance in customs matters, as provided for in this Annex, shall apply to any customs authority or other administrative authority of the Parties which is competent for the application of this Annex. It shall not prejudice the rules governing mutual assistance in criminal matters, nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance to recover duties, taxes or fines is not covered by this Annex.

Article 3

Assistance on Request

1. At the request of the applicant authority, the requested authority shall provide all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could constitute breaches of customs legislation.

▼B

2. At the request of the applicant authority, the requested authority shall inform:

(a) whether goods exported from the territory of one of the Parties have been imported into the territory of the other Party in observance of the applicable customs legislation, specifying, where appropriate, the customs procedure applied to the goods;

(b) whether goods imported into the territory of one of the Parties have been exported from the territory of the other Party in observance of the applicable customs legislation, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

(a) natural or legal persons in respect of whom there are grounds for believing that they are or have been involved in committing breaches of customs legislation;

(b) places where stocks of goods have been or may be assembled in such a way that there are grounds for believing that these goods are intended to be used in committing breaches of customs legislation;

(c) goods that are or may be transported in such a way that there are grounds for believing that they are intended to be used in committing breaches of customs legislation;

(d) means of transport that are or may be used in such a way that there are grounds for believing that they are intended to be used in committing breaches of customs legislation.

Article 4

Spontaneous Assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

(a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party;

(b) new means or methods employed in carrying out operations in breach of customs legislation;

(c) goods known to be subject to operations in breach of customs legislation;

(d) natural or legal persons in respect of whom there are grounds for believing that they are or have been involved in breaches of customs legislation;

(e) means of transport in respect of which there are grounds for believing that they have been, are, or may be used in breaches of customs legislation.

Article 5

Delivery and Notification

1. At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order to deliver any documents or to notify any decisions, emanating from the applicant authority and falling within the scope of this Annex, to an addressee residing or established in the territory of the requested authority.

▼B

2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

Article 6

Form and Substance of Requests for Assistance

1. Requests pursuant to this Annex shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but shall be confirmed in writing no later than five days after the oral request. In the event that this condition is not met, the requested authority may disregard the request or consider it as not having been presented.

2. Requests pursuant to paragraph 1 shall include the following information:

(a) the applicant authority and if possible, the name of the responsible officer;

(b) the requested authority;

(c) the assistance requested;

(d) the object of and the reason for the request;

(e) the legal or regulatory provisions and other legal elements on which the request is based;

(f) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;

(g) a summary of the relevant facts and of the enquiries already carried out; and

(h) indicate if it would not itself be able to provide the requested assistance if it were to receive such a request.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime, precautionary measures may be ordered in accordance with the legal or regulatory provisions of the requested authority.

Article 7

Execution of Requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party and in accordance with this Annex.

3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may constitute breaches of customs legislation which the applicant authority needs for the purposes of this Annex.

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4. Duly authorised officials of a Party involved may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

5. In the event that the requested authority is not itself competent to comply with the request for assistance, it shall transmit the request to the competent service and notify the applicant authority of the measures taken.

Article 8

Form in which Information is to be Communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified or legalised copies or other items.

2. This information may be provided in computerised form or by electronic means.

3. Original documents shall be transmitted only upon request in cases where certified or legalised copies would be insufficient. These originals shall be returned at the earliest opportunity.

Article 9

Exceptions to the Obligation to Provide Assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party considers that assistance under this Annex would:

(a) be likely to prejudice the sovereignty of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama or that of a Member State of the European Union which has been requested to provide assistance under this Annex; or

(b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10, paragraph 2; or

(c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefore must be communicated to the applicant authority without delay.

Article 10

Information Exchange and Confidentiality

1. Any information communicated pursuant to this Annex shall be treated as confidential or restricted in nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of confidentiality or professional secrecy as applicable in each of the Parties, and shall enjoy the protection extended to this type of information, in accordance with the legal and regulatory provisions of each Party.

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2. Personal data may be exchanged, in accordance with each Party's legislation, only where the Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them.

3. The use, in judicial or administrative proceedings instituted in respect of breaches of customs legislation, of information obtained under this Annex, is considered to be for the purposes of this Annex. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence, information obtained and documents consulted in accordance with the provisions of this Annex. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Annex. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

Article 11

Experts and Witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Annex, and produce such objects, documents or certified or legalised copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

Article 12

Assistance Expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Annex, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

Article 13

Implementation

1. The implementation of this Annex shall be entrusted to the customs authorities or other competent authorities of the Parties, who shall adopt all practical measures and arrangements necessary for its application. They may recommend to the competent bodies amendments which they consider should be made to this Annex.

2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Annex.

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Article 14

Other Agreements

1. Taking into account the respective competencies of the European Union and its Member States on the one hand and Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama on the other, the provisions of this Annex shall:

(a) not affect the obligations of the Parties under any other international agreement or convention;

(b) be deemed complementary to Agreements on mutual assistance which have been or may be concluded between individual Member States of the European Union and Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama or between these countries; and

(c) not affect the European Union's provisions governing the communication between the competent services of the European Commission and the customs authorities of the Member States of the European Union of any information obtained under this Annex which could be of interest to the European Union.

2. Notwithstanding the provisions of paragraph 1(b), the provisions of this Annex shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between individual Member States of the European Union and Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama insofar as the provisions of the latter are incompatible with those of this Annex.

3. In respect of questions relating to the applicability of this Annex, the Parties shall consult each other to resolve the matter in the framework of the Sub-Committee on Customs, Trade Facilitation and Rules of Origin established under Article 123 of Chapter 3 of Title II (Trade in Goods) of Part IV of this Agreement.

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ANNEX IV

SPECIAL PROVISIONS ON ADMINISTRATIVE CO-OPERATION

1. The Parties agree that administrative co-operation is essential for the implementation and the control of the preferential treatment granted under Chapter 1 of Title II (Trade in Goods) of Part IV of this Agreement and underline their commitment to combat breaches of customs legislation.

2. Where a Party has made a finding, on the basis of objective information, of a failure of the other Party to provide administrative co-operation with respect to the preferences granted under Chapter 1 of Title II (Trade in Goods) of Part IV of this Agreement, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Annex.

3. For the purpose of this Annex, a failure by a Party to provide administrative co-operation shall mean:

   (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned at the request of the other Party;

   (b) a repeated refusal to carry out or undue delay in communicating the results of subsequent verification of the proof of origin at the request of the other Party;

   (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative co-operation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question. The request for authorisation in order to carry out administrative co-operation missions shall be established through the competent public authorities of each Party.

4. The application of a temporary suspension shall be subject to the following conditions:

   (a) the Party which has made a finding, on the basis of objective information, of a failure to provide administrative co-operation shall, before applying any temporary suspension, notify the Association Committee without undue delay of its finding together with the objective information and enter into consultations within the Association Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties to avoid the application of a temporary suspension;

   (b) where the Parties have entered into consultations within the Association Committee as stated above and have failed to agree on an acceptable solution within three months following the notification, to avoid the application of a temporary suspension, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the Association Committee without undue delay;

   (c) temporary suspensions under this Annex shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months unless at that time there is no change in the circumstances that led to the temporary suspension. Temporary suspensions shall be notified immediately after their adoption to the Association Committee. They shall be subject to periodic consultations within the Association Committee in particular with a view to their termination as soon as the conditions for their application no longer apply.

5. The Parties shall inform importers of the findings leading to consultation of the Association Committee and/or of the adoption of a temporary suspension under this Annex in accordance with the internal procedures of the Parties.

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ANNEX V

MANAGEMENT OF ADMINISTRATIVE ERRORS

Where a Party has made a finding, based on objective information, of the existence of an error by the competent public authorities of the other Party in the proper management of the preferential system at export in relation to the application of the provisions of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation), where this error leads to consequences in terms of import duties, the Party facing such consequences shall request the Association Committee to examine the possibilities of adopting all appropriate measures with a view to resolving the situation in a satisfactory manner for the Parties.

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ANNEX VI

COMPETENT AUTHORITIES

A. COMPETENT AUTHORITIES OF THE EU PARTY

Control is shared between the national services of the European Union Member States and the European Commission. In this respect the following applies:

— As regards exports to the Republics of the CA Party, the Member States of the European Union are responsible for control of the production circumstances and requirements, including statutory inspections and issuing health (or animal welfare) certifications attesting to the agreed standards and requirements.

— As regards imports from the Republics of the CA Party the Member States of the European Union are responsible for control of the compliance of the imports with the EU Party's import conditions.

— The European Commission is responsible for overall co-ordination, inspection/audits of inspection systems and the necessary legislative action to ensure uniform application of standards and requirements within the Internal Market of the European Union.

B. COMPETENT AUTHORITIES OF THE REPUBLICS OF THE CA PARTY

B.1. Competent Authorities of Costa Rica

— *Servicio Nacional de Salud Animal (SENASA)*, from the *Ministerio de Agricultura y Ganadería (MAG)* is the competent authority which regulates the protection of animal health, veterinary public health and food safety of products of animal origin;

— *Servicio Fitosanitario del Estado (SFE)*, from the *MAG* is the competent authority for the regulation of sanitary and phytosanitary protection of plants and the pesticide residues in plants;

— *Ministerio de Salud* is the authority competent to ensure national public health and the health control of foods for human consumption; and

— *Ministerio de Comercio Exterior (COMEX)* is the competent authority responsible for the administration of Chapter 5 (Sanitary and Phytosanitary Measures),

or their successors.

B.2. Competent Authorities of El Salvador

— *Ministerio de Agricultura y Ganadería (MAG)*, through the *Dirección General de Sanidad Vegetal y Animal* is the competent authority responsible of the protection of human health, animal health, veterinary public health, plant health and plant preservation;

— *Ministerio de Economía (MINEC)* through the *Dirección de Administración de Tratados Comerciales (DATCO)* is the competent authority responsible to administrate the implementation of Chapter 5 (Sanitary and Phytosanitary Measures); and

— *Ministerio de Salud Pública y Asistencia Social (MSPAS)* through the *Unidad de Control de Alimentos* is the competent authority to ensure public health in the country and in coordination with the competent authority in the *MAG*,

or their successors.

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B.3. Competent Authorities of Guatemala

— *Ministerio de Economía* through the *Dirección de Administración del Comercio Exterior* is the competent authority responsible to administrate the implementation of Chapter 5 (Sanitary and Phytosanitary Measures);

— *Ministerio de Agricultura, Ganadería y Alimentación (MAGA)*, through the *Unidad de Normas y Regulaciones (UNR)* is the competent authority which regulates the protection of human health (veterinary public health), animal health, plant health and plant preservation, as well as maintenance and security of their unprocessed products and sub products; and

— *Ministerio de Salud Pública y Asistencia Social (MSPAS)* through the *Dirección de Control de Alimentos y Medicamentos* is the competent authority to ensure public health in the country and in coordination with the *UNR* monitors the health control of products for human consumption,

or their successors.

B.4. Competent Authorities of Honduras

— *Secretaría de Estado en los Despachos de Industria y Comercio* through the *Dirección General de Integración Económica y Política Comercial* is the competent authority responsible for administering the implementation of Chapter 5 (Sanitary and Phytosanitary Measures);

— *Secretaría de Estado en los Despachos de Agricultura y Ganadería (SAG)*, through the *Dirección General del Servicio Nacional de Sanidad Agropecuaria (SENASA)* and the *División de Seguridad Alimentaria* is the competent authority which regulates the protection of human health (veterinary public health), animal health, plant health and plant preservation, so as the conservation and safety of their products and sub products; and

— *Secretaría de Estado en el Despacho de Salud* through the *Dirección General de Regulación Sanitaria* is the competent authority to ensure the country's public health and in coordination with *SENASA* monitors the sanitary control of food products for human consumption,

or their successors.

B.5. Competent Authorities of Nicaragua

— *Ministerio de Fomento, Industria y Comercio (MIFIC)* through the *Dirección de Aplicación y Negociación de Acuerdos Comerciales* is the competent authority responsible to administrate the implementation of Chapter 5 (Sanitary and Phytosanitary Measures);

— *Ministerio Agropecuario y Forestal (MAGFOR)* through the *Dirección General de Protección y Sanidad Agropecuaria (DGPSA)* is the competent authority which regulates the protection of human health (veterinary public health), animal health, plant health and plant preservation, as well as maintenance and security of their products and sub products, based in national and international regulation in order to guarantee health food consumer; and

— *Ministerio de Salud (MINSA)* through the *Dirección de Regulación de Alimentos* is the authority competent to ensure national public health and, in coordination with *MAGFOR/DGPSA* to ensure the health control of foods for human consumption,

or their successors.

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B.6. Competent Authorities of Panama

— *Dirección Nacional de Salud Animal (DINASA)* from the *Ministerio de Desarrollo Agropecuario (MIDA)* is the authority in charge of ensures the application of the animal health measures. *MIDA* coordinate its functions with the *Ministerio de Salud (MINSA)* and with the *Autoridad Panameña de Seguridad de Alimentos (AUPSA)*;

— *Dirección Nacional de Sanidad Vegetal (DINASAVE)* from the *Ministerio de Desarrollo Agropecuario (MIDA)* is the authority in charge of protects and maintains the phitosanitary conditions and quality, including the control and prevention of pests, and control of pesticides and fertilizers;

— *Autoridad Panameña de Seguridad de Alimentos (AUPSA)* is the authority in charge of ensure compliance and application of the international and domestic law related to the food safety and quality of food for human and animal consumption that is going to be introduced in the national territory;

— *Departamento de Protección de Alimentos (DEPA)* from the *Ministerio de Salud (MINSA)* is the competent authority to monitor and control the health food, as well as the food establishments and food processor through inspections, analysis and register systems based on scientific criteria in accordance with sanitary and phytosanitary international measures. *DEPA* coordinates its functions with *DINASA, AUPSA* and *DINASAVE*; and

— *Dirección de Administración de Tratados Comerciales Internacionales y Defensa Comercial* (*DINATRADEC*) from the *Ministerio de Comercio e Industrias* (*MICI*) is the competent authority responsible of the administration and implementation of Chapter 5 (Sanitary and Phytosanitary Measures),

or their successors.

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ANNEX VII

REQUIREMENTS AND PROVISIONS FOR APPROVAL OF ESTABLISHMENTS FOR PRODUCTS OF ANIMAL ORIGIN

1. The Competent Authority of the importing Party shall draw up lists of approved establishments and shall make these lists publicly available.

2. Requirements and procedures for approval:

   (a) the animal product concerned shall have been authorised by the Competent Authority of the importing Party. This authorisation shall include the import and certification requirements;

   (b) the Competent Authority of the exporting Party shall approve the establishments intended to export and provide the importing Party with satisfactory sanitary guarantees that the establishments comply with the relevant requirements of the importing Party;

   (c) the Competent Authority of the exporting Party must have the power to suspend or withdraw the export approval of an establishment in the event of non-compliance;

   (d) the importing Party may carry out verifications in accordance with the provisions of Article 148 of Chapter 5 (Sanitary and Phytosanitary Measures) of Title II of Part IV of this Agreement as part of the approval procedure.

   This verification shall concern the structure, organisation and powers of the Competent Authority responsible for the approval of the establishment and the sanitary guarantees regarding the compliance with the importing Party's requirements.

   These checks may include on-the-spot inspection of establishments appearing on the list or lists provided by the exporting Party.

   Taking into account the specific structure and division of competence within the EU Party, such verification in the EU Party may concern individual Member States of the European Union; and

   (e) based on the results of the verification provided for in (d), the importing Party may amend the list of establishments.

3. The provisions in points 1 and 2 shall initially be limited to the following categories of establishments:

   (a) all establishments for fresh meat of domestic species;

   (b) all establishments for fresh meat of wild and farmed game;

   (c) all establishments for poultry meat;

   (d) all establishments for meat products of all species;

   (e) all establishments for other products of animal origin for human consumption (for example casings, meat preparations, minced meat);

   (f) all establishments for milk and milk products for human consumption; and

   (g) processing establishments and factory/freezer vessels for fishery products for human consumption including bivalve molluscs and crustaceans.

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ANNEX VIII

GUIDELINES FOR CONDUCTING VERIFICATIONS

1. Verifications may be carried out on the basis of audits and/or on-the-spot checks.

2. For the purposes of this Annex:

   (a) the "auditee" is the Party subject to the verification; and

   (b) the "auditor" is the Party that carries out the verification.

3. General principles of verification:

   (a) Verifications should be made in co-operation between the auditor and the auditee in accordance with the provisions set out in this Annex;

   (b) Verifications should be designed to check the effectiveness of the controls of the auditee rather than to reject individual animals, groups of animals, consignments of food establishments or individual lots of plants or plant products. Where verification reveals a serious risk to animal, plant or human health, the auditee shall take immediate corrective action. The process may include study of the relevant regulations, method of implementation, assessment of the end result, level of compliance and subsequent corrective actions;

   (c) The frequency of verifications should be based on performance. A low level of performance should result in an increased frequency of verifications. Unsatisfactory performance must be corrected by the auditee to the auditor's satisfaction;

   (d) Verifications, and the decisions based on them, shall be made in a transparent and consistent manner.

4. Principles relating to the auditor.

   The auditors should prepare a plan, preferably in accordance with recognised international standards, that covers the following points:

   (a) the subject, depth and scope of the verification;

   (b) the date and place of the verification, along with a timetable up to and including the issue of the final report;

   (c) the language or languages in which the verification will be conducted and the report will be written;

   (d) the identity of the auditors including, if a team approach is used, the leader of the team. Specialised professional skills may be required to carry out verification of specialised systems and programmes;

   (e) a schedule of meetings with officials and visits to establishments or facilities, as appropriate. The identity of establishments or facilities to be visited need not be stated in advance;

   (f) subject to provisions on freedom of information, respect of commercial confidentiality shall be observed by the auditor. Conflicts of interest must be avoided; and

   (g) respect of the rules governing occupational health and safety related to sanitary and phytosanitary matters. This plan should be reviewed in advance with representatives of the auditee.

5. Principles relating to the auditee.

   The following principles apply to actions taken by the auditee in order to facilitate verification:

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(a) the auditee shall cooperate fully with the auditor and shall nominate personnel responsible for this task. Cooperation may include, for example:

(i) the access to all relevant regulations and standards;

(ii) the access to compliance programmes and appropriate records and documents;

(iii) the access to audit and inspection reports;

(iv) the access to documentation concerning corrective actions and sanctions; or

(v) the facilitation of the entry to establishments;

(b) the auditee shall operate a documented programme to demonstrate to the auditor that standards are being met on a consistent and uniform basis.

6. Procedures:

(a) Opening meeting. An opening meeting should be held between representatives of the Parties. At this meeting, the auditor will be responsible for reviewing the verification plan and confirming that adequate resources, documentation and any other necessary facilities are available for conducting the verification;

(b) Document review. The document review may consist of a review of the documents and records referred to in paragraph 5(a), of the structures and competences of the auditee, and of any relevant changes to inspection and certification systems since the entry into force of this Agreement or since the previous verification, with emphasis on the implementation of elements of the system of inspection and certification for animals, animal products, plants or plant products of interest. This may include an examination of relevant inspection and certification records and documents;

(c) On-the-spot checks:

(i) To decide if an on-the-spot check should be carried out, the risk of the concerned animal, plant or product, should be considered, taking into account factors such as the history of conformity with requirements by the industry sector or exporting country, the volume of product produced and imported or exported, changes in infrastructure and the national inspection and certification systems.

(ii) On-the-spot checks may involve visits to production and manufacturing facilities, food-handling or storage areas and control laboratories to check on compliance with the information contained in the documentary material referred to in 6(b);

(d) Follow-up verification. Where a follow-up verification is being conducted in order to verify the correction of deficiencies, it may be sufficient to examine only those points which have been found to require correction.

7. Working documents.

Forms for reporting audit findings and conclusions should be standardised as much as possible in order to make the approach to verification more uniform, transparent and efficient. The working documents may include any checklists of elements to evaluate. Such checklists may cover:

(a) legislation;

(b) structure and operations of inspection and certification services;

(c) establishment details and working procedures, health statistics, sampling plans and results;

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(d) compliance action and procedures;

(e) reporting and complaint procedures; and

(f) training programmes.

8. Closing Meeting.

A closing meeting shall be held between representatives of the Parties, including, where appropriate, officials responsible for the national inspection and certification programs. At this meeting the auditor shall present the findings of the verification. The information shall be presented in a clear, concise manner so that the conclusions of the audit are clearly understood. An action plan for correction of any deficiencies noted shall be drawn up by the auditee, preferably with target dates for completion.

9. Report.

The draft report of verification shall be forwarded to the auditee within twenty working days. The auditee shall have twenty five working days to comment on the draft report. Comments made by the auditee shall be attached to and, where appropriate, included in the final report. However, where a significant public, animal or plant health risk has been identified during the verification, the auditee shall be informed as quickly as possible and in any case within ten working days following the end of the on-the-spot verification.

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ANNEX IX

CONTACT POINTS AND WEB-SITES

A. CONTACT POINTS

For the EU Party

European Commission
Mail: Rue de La Loi 200
B-1049 Brussels, Belgium.

Tel: (32) 22953143
Fax: (32) 22964286

For the Republics of the CA Party

Costa Rica:

Dirección General de Comercio Exterior (DGCE)
Ministerio de Comercio Exterior
Address: 1st and 3rd Avenue, 40th Street, Paseo Colón, San José, Costa Rica.
P.O. Box: 297-1007 Centro Colón.

Tel: (506) 2299-4700
Fax: (506) 2255-3281
E-mail: DGCE@comex.go.cr
Web-Site: www.comex.go.cr

Centro de Información y Notificación MSF
Ministerio de Agricultura y Ganadería (MAG)
Servicio Fitosanitario del Estado (SFE)
Servicio Nacional de Salud Animal (SENASA)
San José, Costa Rica.
P.O. Box: 10094-1000

Tel: (506) 2549-3454
Fax: (506) 2549-3599
E-Mail: centroinfo@sfe.go.cr

Dirección de Regulación de la Salud
Ministerio de Salud
Address: 6th and 8th Avenue, 16th Street, San José, Costa Rica.
P.O. Box: 10123-1000 San José.

Tel: (506) 2258-6765
Fax: (506) 2255-4512
E-mail: infosalud@netsalud.sa.cr
Web-Site: www.ministeriodesalud.sa.cr

Misión de Costa Rica ante la Unión Europea
Address: Avenue Louise 489, 1050 Ixelles, Belgique.

Tel: (32) 2640-5541
Fax: (32) 2648-3192
E-mail: info@costaricaembassy.be
Web-Site: *www.costaricaembassy.be*

or their successors or any other contact point designated and notified by the Party to the other Party.

El Salvador:

Dirección General de Salud Vegetal y Animal
Ministerio de Agricultura y Ganadería (MAG)
Address: Final 1ª Avenida Norte y Avenida Manuel Gallardo, Santa Tecla, Departamento de la Libertad, El Salvador.

Tel: (503) 2241-1747 and (503) 2297-8435
Fax: (503) 2229-2613
Web-Site: www.mag.gob.sv

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Dirección de Administración de Tratados Comerciales
Ministerio de Economía (MINEC)
Address: Alameda Juan Pablo II y Calle Guadalupe, Edif. C-2, Tercer Nivel, San Salvador, El Salvador.

Tel: (503) 2247-5788
Fax: (503) 2247-5789
Web-Site: www.minec.gob.sv

Unidad de Control de Alimentos
Ministerio de Salud Pública y Asistencia Social (MSPAS)
Address: Calle Arce No. 827, San Salvador, El Salvador.

Tel: (503) 2202-7000
Fax: (503) 2221-0991
Web-Site: www.salud.gob.sv

or their successors or any other contact point designated and notified by the Party to the other Party.

Guatemala:

Dirección de Administración del Comercio Exterior, del Ministerio de Economía
Address: 8ª Avenida 10-43, zona 1, Ciudad de Guatemala, Guatemala.

Tel: (502) 2412-0200 and (502) 2412-0338
Fax: (502) 2412-0339
Web-Site: www.mineco.gob.gt

Viceministerio de Sanidad Agropecuaria y Regulaciones del Ministerio de Agricultura, Ganadería y Alimentación (MAGA)
Address: 7a Avenida 12-90 zona 13, Edificio Monja Blanca, Ciudad de Guatemala, Guatemala.

Tel: (502) 2413 – 7385
Tel: (502) 2413 - 7387
Fax: (502) 2413 - 8387
Web-Site: www.maga.gob.gt

Departamento de Regulación y Control de Productos Farmacéuticos de la Dirección General de Regulación, Vigilancia y Control de la Salud, del Ministerio de Salud Pública y Asistencia Social (MSPAS)
Address: 3a Calle Final 2-10 zona 15, Valles de Vista Hermosa, Ciudad de Guatemala, Guatemala.

Tel: (502) 2369-8784 and (502) 2369-8786
Fax: (502) 2369-3320
Web-Site: www.mspas.gob.gt

or their successors or any other contact point designated and notified by the Party to the other Party.

Honduras:

Secretaría de Estado en los Despachos de Agricultura y Ganadería
Dirección General del Servicio Nacional de Sanidad Agropecuaria (SENASA)
Address: Avenida La FAO, Boulevard Miraflores, Edificio SENASA, Tegucigalpa, Honduras.

Tel: (504) 2231-0786, (504) 2232-6213, (504) 2239-7989 and (504) 2239-7270
Fax: (504) 2231-0786
Web-Site: www.sag.gob.hn; www.senasa-sag.gob.hn

Dirección General de Integración Económica y Política Comercial
Secretaría de Estado en los Despachos de Industria y Comercio
Address: Edificio San José, Boulevard Kuwait, 3rd nivel, Tegucigalpa, Honduras.

Tel: (504) 2235-5047
Fax: (504) 2235-5047
Web-Site: www.sic.gob.hn

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Secretaría de Estado en el Despacho de Salud
Dirección General de Regulación Sanitaria
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Tel (504) 2237-9404
Fax (504) 2237-2726
www.salud.gob.hn

or their successors or any other contact point designated and notified by the Party to the other Party.

Nicaragua:

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Dirección General de Protección y Sanidad Agropecuaria
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Telefax: (505) 2270-1089
E-mail: dgpsa@dgpsa.gob.ni
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Ministerio de Salud
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Fax: (505) 228-94839
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Ministerio de Fomento, Industria y Comercio
Dirección de Aplicación y Negociación de Acuerdos Comerciales
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or their successors or any other contact point designated and notified by the Party to the other Party.

Panama:

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Ministerio de Comercio e Industrias
Address: Avenida Ricardo J. Alfaro, Edificio Plaza Edison, 2do.Piso, Ciudad de Panamá, Panamá.

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or their successors or any other contact point designated and notified by the Party to the other Party.

B. FEE FREE WEB-SITES

For the EU Party

http://ec.europa.eu/dgs/health_consumer/index_en.htm

For the Republics of the CA Party

Costa Rica

www.senasa.go.cr

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www.sfe.go.cr
www.ministeriodesalud.sa.cr
www.comex.go.cr

El Salvador

http://www.mag.gob.sv/dgsva
http://www.minec.gob.sv

Guatemala

www.mineco.gob.gt
http://portal.maga.gob.gt/portal/page/portal/uc_unr
http://portal.mspas.gob.gt/

Honduras

www.sic.gob.hn
www.senasa-sag.gob.hn
www.salud.gob.hn

Nicaragua

www.magfor.gob.ni
www.minsa.gob.ni
www.mific.gob.ni

Panama

www.mida.gob.pa
www.aupsa.gob.pa
www.minsa.gob.pa
www.mici.gob.pa

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ANNEX X

LISTS OF COMMITMENTS ON ESTABLISHMENT

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SECTION A

EU PARTY

1. The list of commitments below indicate the economic activities liberalised pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors of the Republics of the CA Party in those activities. The lists are composed of the following elements:

   (a) a first column indicating the sector or subsector in which the commitment is assumed by the Party, and the scope of liberalisation to which the reservations apply;

   (b) a second column describing the applicable reservations.

   When the column referred to under paragraph 1(b) only includes Member State-specific reservations, Member States not mentioned therein undertake commitments in the sector concerned without reservations (N.B. the absence of Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-broad reservations that may apply).

   Sectors or subsectors not mentioned in the list below are not committed.

2. In identifying individual sectors and subsectors:

   (a) 'ISIC rev 3.1' means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC rev 3.1, 2002;

   (b) 'CPC' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (c) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the other Party.

4. In accordance with Article 159, paragraph 3, of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

5. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

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6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

7. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EU EU Party

ES Spain

EE Estonia

FI Finland

FR France

EL Greece

HR Croatia

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovak Republic

SI Slovenia

SE Sweden

UK United Kingdom

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Sector or subsector	Description of reservations
ALL SECTORS	Real estate AT, BG, CY, CZ, DK, EE, ES, EL, FI, HR, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors. ([1])
ALL SECTORS	Public utilities EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators. ([2])
ALL SECTORS	Types of establishment EU: Treatment accorded to subsidiaries (of third-country companies) formed in accordance with the law of a Member State and having their registered office, central administration or principal place of business within the EU is not extended to branches or agencies established in a Member State by a third-country company. BG: Establishment of branches is subject to authorisation. EE: At least one half of the members of the management board shall have their residence in the EU. FI: A foreigner carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the EU. For all sectors except telecommunications services, nationality condition and residency requirement for at least half of the ordinary and deputy members of the Board of Directors. Company exemptions may, however, be granted. If a foreign organisation intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required of a foreign organisation or a private person, who is not an EU citizen. For telecommunications services, permanent residency for half of the founders and half of the members of the board of directors. If the founder is a juridical person, residence requirement for that juridical person. IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activity. BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign mother company represented by the office.

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Sector or subsector	Description of reservations
	PL: With the exception of financial services, unbound for branches. Non-EU investors can undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company (in the case of legal services only in the form of registered partnership and limited partnership). RO: The sole administrator or the chairman of the Board of Administration as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. SE: A foreign company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts. Building projects with duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative. A limited liability company (joint stock company) may be established by one or several founders. A founding party shall either reside in Sweden or be a Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden. Corresponding conditions prevail for establishment of all other types of legal entities. At least fifty percent of the members of the board shall reside in Sweden. Foreign or Swedish citizens not residing in Sweden who wish to conduct commercial operations in Sweden, shall appoint and register with the local authority a resident representative responsible for such activities. Residency conditions might be waived if it can be proved that they are not necessary in a given case. SI: The establishment of branches by foreign companies is conditioned with the registration of the parent company in a court register in the country of origin for at least one year. SK: A foreign natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for the Slovak Republic.
ALL SECTORS	Investment ES: Investment in Spain by foreign government and foreign public entities (which tends to imply, besides economic, also non-economic interests to entity's part), directly or through companies or other entities controlled directly or indirectly by foreign governments, need prior authorisation by the government.

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Sector or subsector	Description of reservations
	BG: In enterprises where the public (State or municipal) share in the equity capital exceeds thirty percent, the transfer of these shares to third parties needs authorisation. Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling foreign participation require permission for: (a) prospecting, development or extraction of natural resources from the territorial seam continental shelf or the exclusive economic zone; and (b) acquisition of a controlling participation in companies engaged in any of the activities specified under point (a).
	FR: Foreign purchases exceeding 33,33 percent of the shares of capital or voting rights in existing French enterprise, or twenty percent in publicly quoted French companies, are subject to the following regulations: — investments of less than EUR 7,6 million in French enterprises with a turnover not exceeding EUR 76 million are free, after a delay of fifteen days following prior notification and verification that these amounts are met, — after a period of one month following prior notification, authorisation is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. Foreign participation in newly privatised companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not holder of a permanent residence permit.
	FI: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1 000 employees or with a turnover exceeding EUR 168 million or with a balance sheet total exceeding EUR 168 million) is subject to confirmation by the Finnish authorities; the confirmation may be denied only if an important national interest would be jeopardised. These limitations do not apply to telecommunications services. HU: Unbound for foreign participation in newly privatised companies. IT: Exclusive rights may be granted or maintained to newly-privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of five years, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities.

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Sector or subsector	Description of reservations
ALL SECTORS	Geographical zones FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person without permission by the competent authorities of the Åland Islands.
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([3])	AT, HR, HU, MT, RO: Unbound for agricultural activities. CY: Non-EU participation is allowed only up to 49 percent. FR: The establishment of agricultural enterprises by non-EU nationals and the acquisition of vineyards by non-EU investors are subject to authorisation. IE: Establishment by non-EU residents in flour milling activities is subject to authorisation.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([4])	BG: Unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding advisory and consultancy services ([5])	AT: At least 25 percent of vessels have to be registered in Austria. BE, FI, IE, LV, NL, PT, SK: Foreign investors not incorporated and not having their principal office in Belgium, Finland, Ireland, Latvia, the Netherlands, Portugal and the Slovak Republicrespectively cannot own Belgian, Finnish, Irish, Latvian, Dutch, Portuguese and Slovak flag vessels respectively. CY, EL: Non-EU participation is allowed only up to forty nine percent. DK: Non-EU residents cannot own one-third or more of a business engaged in commercial fishing. Non-EU residents cannot own Denmark flag vessels except through an enterprise incorporated in Denmark.

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Sector or subsector	Description of reservations
	FR: Non-EU nationals cannot participate in the maritime State property for fish/shellfish/algae farming. Foreign investors not incorporated and not having their principal office in France cannot own more than fifty percent of a French flag vessel.
	DE: Sea fishing licence granted only to vessels entitled to fly the flag of Germany. These are fishing vessels of which the majority of shares is owned by EU citizens or companies established in accordance with the EU rules and that have their principal place of business in a Member State. The use of the vessels must be headed and supervised by persons residing in Germany. In order to obtain a fishing licence, all fishing vessels must register with the relevant coastal states in which the ships have their homeports. EE: Ships are entitled to fly Estonian flag if located in Estonia and majority ownership is held by Estonian nationals in general partnership and in limited partnership companies or other legal entities that are located in Estonia with voting majority held by Estonian nationals in the Board of Management. BG, HR, HU, LT, MT, RO: Unbound. IT: Foreigners other than EU residents cannot own a majority interest in Italian flag vessels or a controlling interest in ship owning companies having their headquarters in Italy. Fishing in Italian territorial waters is reserved to Italian flag vessels.
	SE: Foreign investors not incorporated and not having their principal office in Sweden cannot own more than fifty percent of a Swedish flag vessel. Acquisition by foreign investors of fifty percent or more of shares in firms engaged in commercial fishing activities in Swedish waters requires authorisation. SI: Ships are entitled to fly the Slovenian flag if more than half of the ship is owned by EU citizens or by juridical persons having their headquarters in an EU Member State. UK: Reservation on the acquisition of UK flagged vessels, unless the investment is at least seventy five percent owned by British citizens and/or by companies which are at least seventy five percent owned by British citizens, in all cases resident and domiciled in the UK. Vessels must be managed, directed and controlled from within the UK.

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Sector or subsector	Description of reservations
3. MINING AND QUARRYING ([6]) A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ([7]) (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Investors from countries which are energy suppliers may be prohibited from obtaining control of the activity. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas. ES: Unbound for foreign investment in strategic minerals.
4. MANUFACTURING ([8])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.

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Sector or subsector	Description of reservations
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([9]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([10])	HR: Residence requirement. IT: Nationality condition for owner of publishing and printing company.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products ([11]) (ISIC rev 3.1: 232)	EU: Investors from countries which are energy suppliers may be prohibited from obtaining the control of the activity. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.

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Sector or subsector	Description of reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
(a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
(b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
(c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
(d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
(e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
(f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.

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Sector or subsector	Description of reservations
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ([12]) (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([13])	EU: Investors from countries which are energy suppliers may be prohibited from obtaining control of the activity. Unbound for direct branching (incorporation is required).
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([14])	EU: Investors from countries which are energy suppliers may be prohibited from obtaining control of the activity. Unbound for direct branching (incorporation is required).
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([15])	EU: Investors from countries which are energy suppliers may be prohibited from obtaining control of the activity. Unbound for direct branching (incorporation is required).

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Sector or subsector	Description of reservations
6. BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861) ([16])	AT: Foreign lawyers' (who must be fully qualified in their home country) equity participation and shares in the operating result of any law firm may not exceed twenty five percent. They may not have decisive influence in decision making.
excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, *huissiers de justice* or other *officiers publics et ministériels*	BE: Quotas apply for appearing before the 'Cour de cassation' in non-criminal cases. FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' et 'avocat auprès du Conseil d'Etat' is subject to quotas. DK: Only lawyers with a Danish license to practise and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence. FR: Some types of legal form ('association d'avocats' and 'société en participation d'avocat') are reserved to lawyers fully admitted to the Bar in France. In a law firm providing services in respect of French or EU law, at least seventy five percent of the partners holding seventy five percent of the shares shall be lawyers fully admitted to the Bar in France. HR: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia (Croatian title 'odvjetnici') . Citizenship requirement for membership in the Bar Council. HU: Commercial presence should take the form of partnership with a Hungarian barrister (*ügyvéd*) or a barrister's office (*ügyvédi iroda*), or representative office. PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.
(b) 1. Accounting and bookkeeping services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)	AT: Foreign accountants' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed twenty five percent, if they are not members of the Austrian Professional Body.

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Sector or subsector	Description of reservations
	CY: Access is subject to economic needs test. Main criteria: employment situation in the subsector. DK: In order to enter into partnerships with Danish authorised accountants, foreign auditor has to obtain permission from the Danish Commerce and Companies Agency.
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	AT: Foreign auditors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed twenty five percent, if they are not members of the Austrian Professional Body. CY: Access is subject to economic needs test. Main criteria: employment situation in the subsector. CZ and SK: At least sixty percent of capital share or voting rights are reserved to nationals. DK: In order to enter into partnerships with Danish authorised accountants, foreign auditor has to obtain permission from the Danish Commerce and Companies Agency. FI: Residency requirement for at least one of the auditors of a Finnish liability company. HR: None, except that auditing can be performed only by legal persons. LV: In a commercial company of sworn auditors more than fifty percent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the EU. LT: Non less that seventy five percent of shares should belong to EU auditors or auditing companies. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practise qualified auditing (for official purposes). Residency required for approval. SI: The share of foreign persons in auditing companies may not exceed forty nine percent of the equity.

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Sector or subsector	Description of reservations
(c) Taxation advisory services (CPC 863) ([17])	AT: Foreign tax advisors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed twenty five percent; this applies only to non-members of the Austrian Professional Body. CY: Access is subject to economic needs test. Main criteria: employment situation in the subsector.
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	BG: For projects of national or regional significance, foreign investors have to act in partnership of as subcontractors of local investors. LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of three years in Latvia in the field of projecting and university degree is required.
(f) Engineering services and (g) Integrated engineering services (CPC 8672 and CPC 8673)	BG: For projects of national or regional significance, foreign investors have to act in partnership of as subcontractors of local investors.
(h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	AT: Unbound except for dental services and for psychologists and psychotherapists, where: none. DE: Economic needs test when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. FI: Unbound. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region.

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Sector or subsector	Description of reservations
	BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account the population and already existing medical and dental services. SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; autopsy. UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.
(i) Veterinary services (CPC 932)	AT: Unbound. BG: Economic needs test. Main criteria: population and density of existing business. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. HU: Economic needs test. Main criteria: labour market conditions in the sector.
(j) 1. Midwives services (part of CPC 93191)	BG, FI, HU, MT, SI: Unbound. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. LT: Economic needs test may be applied. Main criteria: employment situation in the subsector.
(j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. BG, MT, SI: Unbound. FI: Unbound for physiotherapists and paramedical personnel. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'.

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Sector or subsector	Description of reservations
	LT: Economic needs test may be applied. Main criteria: employment situation in the subsector. LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ([18])	AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound. BE, DE, DK, EE, ES, FR, IT, HR, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
B. Computer and related services (CPC 84)	None.
C. Research and development services ([19]) (a) R & D services on natural sciences (CPC 851) (b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([20]) (c) Interdisciplinary R & D services (CPC 853)	EU: For publicly funded R & D services, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU.
D. Real estate services ([21])	
(a) Involving own or leased property (CPC 821)	None.
(b) On a fee or contract basis (CPC 822)	None.

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Sector or subsector	Description of reservations
E. Rental/leasing services without operators	
(a) Relating to ships (CPC 83103)	LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. SE: To fly the Swedish flag proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships.
(b) Relating to aircraft (CPC 83104)	EU: Aircraft used by EU carriers have to be registered in the EU Member State licensing the carrier or elsewhere in the EU. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances.
(c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
(d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
(e) Relating to personal and household goods (CPC 832)	AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound for CPC 83202.
(f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
(a) Advertising (CPC 871)	None.
(b) Market research and opinion polling (CPC 864)	None.

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Sector or subsector	Description of reservations
(c) Management consulting services (CPC 865)	None.
(d) Services related to management Consulting (CPC 866)	HU: Unbound for arbitration and conciliation services (CPC 86602).
(e) Technical testing and analysis services ([22]) (CPC 8676)	None.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
(g) Advisory and consulting services relating to fishing (part of CPC 882)	None.
(h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
(i) Placement and supply services of personnel	
(i) 1. Executive search (CPC 87201)	BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.
(i) 2. Placement services (CPC 87202)	AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK: Unbound. BE, FR, IT: State monopoly. DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market.
(i) 3. Supply Services of office support personnel (CPC 87203)	AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. IT: State monopoly.

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Sector or subsector	Description of reservations
(i) 4. Model agency services (part of CPC 87209)	None.
(j) 1. Investigation services (CPC 87301)	BE, BG, CY, CZ, DE, ES, EE, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	DK: Requirement of nationality and residence for members of the board. Unbound for the supply of airport guard services. BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. ES: Unbound for direct branching (incorporation is required). Access is subject to prior authorisation. HR: Unbound.
(k) Related scientific and technical consulting services ([23]) (CPC 8675)	FR: Foreign investors require a specific authorisation for exploration and prospecting services.
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
(l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	LV: State monopoly. SE: Economic needs tests apply when an investors intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
(l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	SE: Economic needs tests apply when an investors intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
(l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.

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Sector or subsector	Description of reservations
(l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([24]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
(m) Building-cleaning services (CPC 874)	None.
(n) Photographic services (CPC 875)	None.
(o) Packaging services (CPC 876)	None.
(p) Printing and publishing (CPC 88442)	HR: Residency requirements for publisher and editorial board. LT, LV: Establishment rights in publishing sector granted only to nationally incorporated juridical persons (no branches). PL: Nationality requirement for the editor-in-chief of newspapers and journals. SE: Residency requirements for publisher and owner of publishing and printing company.
(q) Convention services (part of CPC 87909)	None.
(r) 1. Translation and interpretation services (CPC 87905)	DK: Authorisation for authorised public translators and interpreters may limit the scope of activity. HR: Unbound for translation and interpretation services for/before Croatian courts. PL: Unbound for the supply of sworn interpretation services. BG, HU, SK: Unbound for official translation and interpretation.

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Sector or subsector	Description of reservations
(r) 2. Interior design and other specialty design services (CPC 87907)	None.
(r) 3. Collection agency services (CPC 87902)	IT, PT: Nationality condition for investors.
(r) 4. Credit reporting services (CPC 87901)	BE: For consumer credit databanks, nationality condition for investors. IT, PT: Nationality condition for investors.
(r) 5. Duplicating services (CPC 87904) ([25])	None.
(r) 6. Telecommunications consulting services (CPC 7544)	None.
(r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Postal and courier services	None ([26]).
(Services relating to the handling ([27]) of postal items ([28]) according to the following list of subsectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ([29]), including Hybrid mail service and Direct mail; (ii) Handling of addressed parcels and packages ([30]); (iii) Handling of addressed press products ([31]); (iv) Handling of items referred to in subsectors (i) to (iii) above as registered or insured mail; (v) Express delivery services ([32]) for items referred to in subsectors (i) to (iii) above; (vi) Handling of non-addressed items; (vii) Document exchange ([33]).	

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Sector or subsector	Description of reservations
Subsectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2,5 times the public basic tariff, provided that they weigh less than 50 grammes ([34]), plus the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235 ([35]) and part of CPC 73210 ([36]))	
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means ([37]), excluding broadcasting ([38])	None ([39]).
(b) Satellite broadcast transmission services ([40])	EU: None except that: — the commitments are subject to reciprocity, — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications. BE: Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.

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Sector or subsector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All subsectors mentioned below ([41])	AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. For the distribution of pharmaceutical products and of tobacco products, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. HR: Unbound for distribution of tobacco products.
A. Commission agents' services	
(a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
(b) Other commission agents' services (CPC 621)	None.
B. Wholesale trade services	
(a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
(b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
(c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([42]))	FR, IT: State monopoly on tobacco. FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.

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Sector or subsector	Description of reservations
C. Retailing services ([43]) Retailing services of motor vehicles, motorcycles and snow-mobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([44]) (CPC 632 excluding CPC 63211 and 63297)	ES, IT: State monopoly on tobacco. BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. IE, SE: Unbound for the retail sale of alcoholic beverages. SE: Authorisation for temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale may be subject to an economic needs test. Main criteria: impact on existing stores in the geographic area in question.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922)	EU: Participation of private operators in the education network is subject to concession. AT: Unbound for higher education services. Unbound for education services for adults by means of radio or television broadcasting. BG: Unbound for the supply of primary and/or secondary education services by foreign natural persons and associations and for the supply of higher education services.

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Sector or subsector	Description of reservations
C. Higher education services (CPC 923) D. Adult education services (CPC 924)	CZ, SK: Nationality condition for majority of members of the Board. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310). CY, FI, MT, RO, SE: Unbound. EL: Nationality condition for majority of members of the Board in primary and secondary schools. Unbound for higher education institutions granting recognised States diplomas. ES, IT: Needs test for opening private universities authorised to issue recognised diplomas or degrees; procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments. HR: Unbound for primary education services (CPC 921). For secondary education services: None for juridical persons. HU, SK: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licences. LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224). SI: Unbound for primary schools. Nationality condition for majority of members of the Board in secondary and high schools.
E. Other education services (CPC 929)	AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound. CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for majority of members of the Board.
11. ENVIRONMENTAL SERVICES ([45]) A. Waste Water Services (CPC 9401) ([46])	None.

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Sector or subsector	Description of reservations
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste (a) Refuse disposal services (CPC 9402) (b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([47]) D. Remediation and clean up of soil and waters (a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([48]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	AT: The licence for branch offices of foreign insurers has to be denied if the insurer, in the home country, does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association.

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Sector or subsector	Description of reservations
	BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years. EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices. FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the EU, unless the competent authorities have granted an exemption. Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance. IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. BG, PL: Local incorporation (no branches) required for insurance intermediaries. PT: In order to establish a branch in Portugal, foreign insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of an EU Member State. SK: Foreign national may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches). SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in the Republic of Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches). For sole proprietors, a residence in the Republic of Slovenia is required. SE: Insurance broking undertakings not incorporated in Sweden may establish only through a branch.
B. Banking and other financial services (excluding insurance)	EU: Only firms having their registered office in the EU can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State, is required to perform the activities of management of unit trusts and investment companies.

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Sector or subsector	Description of reservations
	BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residence in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors. CY: Only members (brokers) of the Cyprus Stock Exchange can undertake business pertaining to securities brokerage in Cyprus. A brokerage firm may only be registered as a member of the Cyprus Stock Exchange if it has been established and registered in accordance with the Companies Law of Cyprus (no branches). FI: At least one half of the founders, the members of the board of directors, at least one ordinary and one deputy member of the supervisory board and the person entitled to sign in the name of the credit institution shall have their permanent residence in the EU. Exemption from these requirements may be granted by the competent authorities. HR: None, except for settlement and clearing services where the Central Depositary Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis. HU: Branches of foreign institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year. IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the EU (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (i) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (ii) be authorised in another Member State in accordance with the EU Investment Services Directive.

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Sector or subsector	Description of reservations
	IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under EU legislation, the trustee/ depository is required to be incorporated in Italy or in another Member State of the EU and established through a branch in Italy. Management companies of UCITS not harmonised under EU legislation are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms and companies managing UCITS harmonised under EU legislation having their legal head office in the EU, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the EU. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services. LT: For the purpose of asset management, incorporation as a specialised management company (no branches) is required. Only firms having their registered office in Lithuania can act as the depositories of the assets. PT: Pension fund management may be provided only by specialised companies incorporated in Portugal for that purpose and by insurance companies established in Portugal and authorised to take up the life insurance business or by entities authorised to pension fund management in other EU Member States (unbound for direct branching from non-EU countries). RO: Branches of foreign institutions are not allowed to provide asset management services. SK: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches). SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds). SE: A founder of a savings bank shall be a natural person resident in the EU.

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Sector or subsector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES ([49]) (only privately funded services) A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social services (CPC 933)	EU: Participation of private operators in the health and social network is subject to concession. Economic needs tests may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment. AT, SI: Unbound for ambulance services. BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. CZ, FI, MT, SE, SK: Unbound. HU, SI: Unbound for social services. PL: Unbound for ambulance services, for residential health facilities other than hospital services and for social services. BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes. CY: Unbound for hospital services, ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes.
14. TOURISM AND TRAVEL RELATED SERVICES A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([50])	BG: Incorporation is required (no branches). IT: Economic needs tests applied on bars, cafes and restaurants. Main criteria: population and density of existing establishments.

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Sector or subsector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	BG: Unbound for direct branching (incorporation is required). PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches).
C. Tourist guides services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192) and ancillary theatrical services (CPC 96193). EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and press agencies services (CPC 962)	FR: Foreign participation in companies publishing publications in the French language may not exceed twenty percent of the capital or of voting rights in the company. Establishment of press agencies by foreign investors is subject to reciprocity.
C. Libraries, archives, museums and other cultural services ([51]) (CPC 963)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	AT, SI: Unbound for ski school services and mountain guide services. BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.

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Sector or subsector	Description of reservations
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ([52])	
(a) International passenger transportation (CPC 7211 less national cabotage transport)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.
(b) International freight transportation (CPC 7212 less national cabotage transport) ([53])	BG, CY, EE, HU, LV, LT, MT, RO: Unbound for establishment of other forms of commercial presence for the supply of international maritime transport services. DE, ES, FR, FI, EL, IT, LV, MT, PL, PT, SI and SE: Feedering services by authorisation.
B. Internal waterways transport ([54])	
(a) Passenger transportation (CPC 7221)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.
(b) Freight transportation (CPC 7222)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens. BG: Unbound for direct branching (incorporation is required). FI: Services can be provided only by ships operating under the Finnish flag. HR: Unbound.

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Sector or subsector	Description of reservations
C. Rail transport ([55])	BG: Unbound for direct branching (incorporation is required).
(a) Passenger transportation	HR: Unbound.
(CPC 7111)	
(b) Freight transportation	
(CPC 7112)	
D. Road transport ([56])	
(a) Passenger transportation	EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator.
(CPC 7121 and CPC 7122)	EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.
	AT, BG: Exclusive rights and/or authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU.
	BG: Unbound for direct branching (incorporation is required).
	FI, LV: Authorisation required, not extended to foreign registered vehicles.
	LV and SE: Requirement on established entities to use vehicles with national registration.
	ES: Economic needs test for CPC 7122. Main criteria: local demand.
	IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.
	ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.
	FR : Unbound for intercity bussing services.

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Sector or subsector	Description of reservations
(b) Freight transportation ([57]) (CPC 7123, excluding transportation of mail on own account ([58])).	AT, BG: Exclusive rights and/or authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation required, not extended to foreign registered vehicles. LV and SE: Requirement on established entities to use vehicles with national registration. IT, SK: Economic needs test. Main criteria: local demand.
E. Pipeline transport of goods other than fuel ([59]) ([60]) (CPC 7139)	AT: Exclusive rights can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU.
17. SERVICES AUXILIARY TO TRANSPORT ([61])	
A. Services auxiliary to maritime transport ([62]) (a) Maritime cargo handling services (b) Storage and warehousing services (part of CPC 742) (c) Customs clearance services (d) Container station and depot services (e) Maritime agency services	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: For pushing and towing services and for supporting services for maritime transport unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. IT: Economic needs test for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment. BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to forty nine percent.
(f) Maritime freight forwarding services (g) Rental of vessels with crew (CPC 7213) (h) Pushing and towing services (CPC 7214)	HR: Unbound for (c) Customs clearance services, (d) Container station and depot services, (e) Maritime agency services and (f) Maritime freight forwarding services. For (a) Maritime cargo handling services, (b) Storage and warehousing services, (j) Other supporting and auxiliary services (including catering), (h) Pushing and towing services and (i) Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.

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Sector or subsector	Description of reservations
(i) Supporting services for maritime transport (part of CPC 745) (j) Other supporting and auxiliary services (including catering) (part of CPC 749)	SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance. FI: Pushing and towing services can be provided only by ships operating under the Finnish flag.
B. Services auxiliary to internal waterways transport ([63]) (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping. AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for pushing and towing services and supporting services for internal waterway transport. AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens.
(d) Rental of vessels with crew (CPC 7223) (e) Pushing and towing services (CPC 7224) (f) Supporting services for internal waterway transport (part of CPC 745) (g) Other supporting and auxiliary services (part of CPC 749)	BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to forty nine percent. HR: Unbound. HU: Participation of the State may be required in an establishment. FI: Pushing and towing services can be provided only by ships operating under the Finnish flag. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.

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Sector or subsector	Description of reservations
C. Services auxiliary to rail transport ([64]) (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to forty nine percent. HR: Unbound for (d) (Pushing and towing services). SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
D. Services auxiliary to road transport ([65]) (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742)	AT: For rental of commercial road vehicles with operators, authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to forty nine percent. FI: For rental of commercial road vehicles with operators, authorisation required, not extended to foreign registered vehicles.

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Sector or subsector	Description of reservations
	HR: Unbound for (d) (Rental of commercial road vehicles with operators).
(c) Freight transport agency services (part of CPC 748)	SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
(d) Rental of commercial road vehicles with operators (CPC 7124)	
(e) Supporting services for road transport equipment (CPC 744)	
(f) Other supporting and auxiliary services (part of CPC 749)	
E. Services auxiliary to air transport services	
(a) Ground handling services (including catering)	EU: None except that: — the commitments are subject to reciprocity, — categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons. BG: Unbound for direct branching (incorporation is required). HR: Unbound.
(b) Storage and warehouse services (part of CPC 742)	BG: Unbound for direct branching (incorporation is required). PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons.

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Sector or subsector	Description of reservations
(c) Freight transport agency services (part of CPC 748)	BG: Unbound for direct branching (incorporation is required). HU: Unbound. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
(d) Rental of aircraft with crew (CPC 734)	EU: Aircraft used by EU carriers have to be registered in the EU Member State licensing the carrier or elsewhere in the EU. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances. BG: Unbound for direct branching (incorporation is required).
(e) Sales and marketing	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers. BG: Unbound for direct branching (incorporation is required).
(f) Computer reservations system	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers. BG: Unbound for direct branching (incorporation is required).
(g) Airport management ([66])	EU: The commitments are subject to reciprocity. BG: Unbound for direct branching (incorporation is required). PL: Foreign participation is limited to forty nine percent. HR: Unbound.

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Sector or subsector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ([67]) (a) Storage and warehouse services of goods other than fuel transported by pipelines ([68]) (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services incidental to mining ([69]) (CPC 883) ([70])	None.
B. Pipeline transportation of fuels ([71]) (CPC 7131)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
C. Storage and warehouse services of fuels transported through pipelines ([72]) (part of CPC 742)	PL: Investors from countries which are energy suppliers may be prohibited from obtaining control of the activity. Unbound for direct branching (incorporation is required).
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water ([73])	EU: Unbound for wholesale trade services of electricity, steam and hot water.
E. Retailing services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water ([74])	EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water. BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.

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Sector or subsector	Description of reservations
G. Services incidental to energy distribution ([75]) (CPC 887)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, where: none. SI: Unbound except for services incidental the distribution of gas, where: none.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	None.
(b) Hairdressing services (CPC 97021)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
(d) Other beauty treatment services n.e.c. (CPC 97029)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
(e) Spa services and non-therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([76]) ([77]) (CPC ver. 1.0 97230)	None.
(f) Telecommunications connection services (CPC 7543)	None.

([1]) As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.
([2]) Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical. To facilitate comprehension, specific footnotes in this list of commitments will indicate in an illustrative and non-exhaustive way those sectors where public utilities play a major role.
([3]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.(f) and 6.F.(g).

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(4) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.(f) and 6.F.(g).

(5) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.(f) and 6.F.(g).

(6) The horizontal limitation on public utilities applies.

(7) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

(8) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.(h).

(9) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

(10) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.(p).

(11) The horizontal limitation on public utilities applies.

(12) The horizontal limitation on public utilities applies.

(13) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

(14) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

(15) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

(16) Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the investor or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EU acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practise.

(17) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.(a) (Legal services).

(18) The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

(19) The horizontal limitation on public utilities applies.

(20) Part of CPC 85201 which is to be found under 6.A.(h) (Medical and dental services).

(21) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

(22) The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations of for utilisation authorisations (for example car inspection, food inspection).

(23) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).

(24) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.(l)1. to 6.F.(l)4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. (Computer services).

(25) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.(p).

(26) For subsectors (i) to (iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.

(27) The term ‘handling’ should be taken to include clearance, sorting, transport and delivery.

(28) ‘Postal item’ refers to items handled by any type of commercial operator, whether public or private.

(29) For example letter, postcards.

(30) Books, catalogues are included hereunder.

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([31]) Journals, newspapers, periodicals.

([32]) Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

([33]) Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

([34]) 'Items of correspondence': a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

([35]) Transportation of mail on own account by any land mode.

([36]) Transportation of mail on own account by air.

([37]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. (Computer services).

([38]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

([39]) Footnote for clarification purposes: Some Member States of the European Union maintain public participation in certain telecommunication operators. Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.

([40]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

([41]) The horizontal limitation on public utilities applies to the distribution of chemical products, of pharmaceuticals, of products for medical use such as medical and surgical devices, medical substances and objects for medical use, of military equipment and precious metals (and stones) and in some Member States of the European Union also to the distribution of tobacco and tobacco products and of alcoholic beverages.

([42]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

([43]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.(l). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E. and 18.F.

([44]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.(k).

([45]) The horizontal limitation on public utilities applies.

([46]) Corresponds to sewage services.

([47]) Corresponds to Cleaning services of exhaust gases.

([48]) Corresponds to parts of Nature and landscape protection services.

([49]) The horizontal limitation on public utilities applies.

([50]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.(a) (Ground handling services).

([51]) The horizontal limitation on public utilities applies.

([52]) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.

([53]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

([54]) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.

([55]) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.

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([56]) The horizontal limitation on public utilities applies.

([57]) The horizontal limitation on public utilities applies in some Member States of the European Union.

([58]) Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. (Postal and courier services).

([59]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.

([60]) The horizontal limitation on public utilities applies.

([61]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.(l)1. to 6.F.(l)4.

([62]) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.

([63]) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.

([64]) The horizontal limitation on public utilities applies when the services require the use of the public domain.

([65]) The horizontal limitation on public utilities applies when the services require the use of the public domain.

([66]) The horizontal limitation on public utilities applies.

([67]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 18.C.

([68]) The horizontal limitation on public utilities applies.

([69]) The horizontal limitation on public utilities applies.

([70]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.

([71]) The horizontal limitation on public utilities applies.

([72]) The horizontal limitation on public utilities applies.

([73]) The horizontal limitation on public utilities applies.

([74]) The horizontal limitation on public utilities applies.

([75]) Except for consulting services, the horizontal limitation on public utilities applies.

([76]) Therapeutical massages and thermal cure services are to be found under 6.A.(h) (Medical services), 6.A.(j)2. (Services provided by nurses, physiotherapists and para-medical personnel and health services) (13.A. and 13.C.).

([77]) The horizontal limitation on public utilities applies to Spa services and non-therapeutical massages provided in domains of public utility such as certain water sources.

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SECTION B

REPUBLICS OF THE CA PARTY

COSTA RICA

1. The list of commitments below indicates the economic activities committed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:

   (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.

3. Economic activities not mentioned in the list below are not committed.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, ISIC REV 3.1, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.

6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Economic activity	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities listed:	
1. Treatment accorded to subsidiaries of juridical persons of the EU Party constituted in accordance with the Costa Rican legislation and having their registered office, central administration or principal place of business within the territory of Costa Rica is not extended to branches, agencies or representatives offices established in the territory of Costa Rica by a juridical person of the EU Party. Treatment less favourable may be accorded to subsidiaries of a juridical person of the EU Party constituted in accordance with the Costa Rican legislation, which have only their registered office or central administration in the territory of Costa Rica; unless it can be proved that they maintain substantive business operations in the territory of Costa Rica.	
2. The associations located abroad that would like to act in Costa Rica and the foreign juridical persons that have or want to open branches in the territory of Costa Rica, are obliged to constitute and maintain in the country a power of attorney for the branch's business.	
3. In the maritime-terrestrial zone defined in accordance with the Costa Rican legislation shall not be developed any activity in the public zone. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to: (a) foreigners that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad; (d) enterprises incorporated in the country solely by foreigners; and (e) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners. The entities or its partners that have those concessions shall not transfer quotas or shares to foreigners.	
4. An enterprise under a free zone regime in Costa Rica shall not introduce more than a twenty five percent of its total products sells, or more than fifty percent of its total sells of services to the Costa Rican customs territory. An enterprise under the free zone regime in Costa Rica, that only handles, re-packs or re-distributes merchandise, shall not introduce such products to the Costa Rican customs territory.	
5. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.	
6. National railroads, docks, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of *Limón, Moín, Caldera* and *Puntarenas* docks, shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, docks or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.	

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Economic activity	Description of reservations
7. Economic activities considered as public utilities or public services ([1]) may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from this obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.	
8. Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorised to practice the profession in the Costa Rican territory, including advisory and consulting. Residency requirements apply. To be incorporated in some of the professional associations in Costa Rica, the foreign professional services suppliers shall demonstrate that in their country of origin, where they are authorised to practice their profession, the Costa Rican professional services suppliers can practice the profession under like circumstances. In some cases, the hiring of foreign professional services suppliers on behalf of State or private institutions can only happen when there are no Costa Rican professional services suppliers willing to supply the service in the required conditions, or under the declaration of *inopia*.	
9. Costa Rica reserves the right to adopt or maintain any measure: (a) that grants rights or preferences to social or economic groups under disadvantage or to native groups; and (b) with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.	
10. In economic activities included in this list, any market access and national treatment reservations maintained at local governments' level (municipalities) are consolidated; nevertheless such reservations are not listed. These reservations shall not be construed as nullifying the commitments taken by Costa Rica in Title V (Government Procurement) of Part IV of this Agreement.	
11. The senior management, boards of directors and other related positions within public institutions and public enterprises are reserved to Costa Rican nationals.	
12. Market access for non-services is unbound. Any more favourable commitment on market access for non-services sectors within the meaning of Article 164 of this Agreement resulting from an international agreement shall constitute a commitment under this agreement as of the date of entry into force of that agreement.	

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Economic activity	Description of reservations
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding services	Non resident foreigners can only practice hunting of certain pigeon species in the terms and conditions established in the respective legislation. For non resident foreigners different timeframes (up to six months) and fees apply for hunting and scientific or cultural collection licenses.
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	For non resident foreigners different timeframes (up to six months) and fees apply for scientific or cultural collection licenses.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding services	The Costa Rican State exercises complete and exclusive sovereignty over its territorial waters within a distance of twelve miles measured from the low- tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles. The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties. Fishing is reserved to Costa Rican natural and juridical persons, and to national flags and registered vessels. Only tuna fencing fishing is allowed to foreign vessels within the exclusive economic zone except in the territorial sea. Tuna fencing fishing by foreign vessels is subject to a license per trip, annual registry, economic needs tests (main criteria: development needs and sustainability of the sector), different timeframes and fees. Authorisations for the unloading of fishing products by foreign vessels are subject to economic needs tests (main criteria: supply and demand and protection of consumer and national fishing sector). Preferential treatment is granted to national fishing fleet concerning taxation and selling of fuel.

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Economic activity	Description of reservations
3. MINING AND QUARRYING ([2]) (excluding services)	The deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State and may be exploited only by the State, by private parties in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the *Constitución Política de la República de Costa Rica*. A non-discriminatory indefinite moratorium on strip or open pit mining activities applies.
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ([3]) (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	Unbound for ISIC 1110. Concessions for mining may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organised under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented enterprise or natural persons, and incorporate in Costa Rica. Banks of the Costa Rican Banking System shall not grant funds in an amount greater than ten percent of the total investment to enterprises of foreign capital or enterprises with more than fifty percent foreign ownership. Only natural persons can constitute mining co-operatives, and seventy five percent of the members must be Costa Rican nationals. If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons that is organised under the law of a foreign country, it must have a branch office and legal representative in Costa Rica.
4. MANUFACTURING ([4]) (excluding services and manufacture of arms, munitions, explosives and other war material)	
A. Manufacture of food products (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.

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Economic activity	Description of reservations
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([5]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([6]))	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	Subject to public monopoly.
J. Manufacture of refined petroleum products ([2]) (ISIC rev 3.1: 232)	Subject to public monopoly.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	Unbound for ISIC 2411.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.

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Economic activity	Description of reservations
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.

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Economic activity	Description of reservations
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 36)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ([2]) (excluding services and nuclear based electricity generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([7])	Subject to a public monopoly or exclusive rights.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([8])	Subject to a public monopoly or exclusive rights.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([9])	Subject to a public monopoly or exclusive rights.

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Economic activity	Description of reservations
6. BUSINESS SERVICES ([10])	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	Nationality requirement for the professional.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Nationality requirement for the professional. Partnerships with Costa Rican natural or juridical persons are required.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Nationality requirement for the professional. Partnerships with Costa Rican natural or juridical persons are required.
c) Taxation advisory services (CPC 863) ([11])	Nationality requirement for the professional. Partnerships with Costa Rican natural or juridical persons are required.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	Priority shall be given to nationals with respect to social service requirement.

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Economic activity	Description of reservations
i) Veterinary services (CPC 932)	None.
j) 1. Midwives services (part of CPC 93191)	Unbound.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	Priority shall be given to nationals with respect to social service requirement.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	Priority shall be given to nationals with respect to social service requirement. Economic needs tests are required. Main criteria: population and geographical density.
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D) ([2])	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ([12]) services with regard to biodiversity ([13]) in Costa Rica shall designate a legal representative that resides in Costa Rica. For non resident foreigners different timeframes (up to six months) and fees apply for scientific or cultural collection licenses.
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([14])	None.
c) Interdisciplinary R & D services (CPC 853)	None.
D. Real estate services ([15])	
a) Involving own or leased property (CPC 821)	None.

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Economic activity	Description of reservations
b) On a fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	Ships must have Costa Rican flag and must be registered in Costa Rica. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters. Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica.
b) Relating to aircraft (CPC 83104)	Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	Unbound for CPC 83202.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
a) Advertising (CPC 871)	Unbound for CPC 8719. Incorporation and specific types of legal entity are required (*sociedades personales*). Foreign natural or juridical persons shall be subject to limitations for the disposal of their ownership. Broadcasting in radio, television and cinema of foreign commercials and jingles shall be subject to limitations. Preferential treatment shall be granted to commercials from Central American countries. Broadcasters of radio, television and cinema commercials shall be subject to nationality, residency and registration requirements. Commercial breaks, spots and commercials sponsored by the State, any other institution of the State or other entities supported by the State shall be subject to nationality requirements.

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Economic activity	Description of reservations
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
e) Technical testing and analysis services ([16]) (CPC 8676)	None.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
g) Advisory and consulting services incidental to fishing (part of CPC 882)	None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and supply services of personnel	
i) 1. Executive search services (CPC 87201)	None.
i) 2. Placement services of office support personnel and other workers (CPC 87202)	None.
i) 3. Supply services of office support personnel (CPC 87203)	None.
i) 4. Model agency services (part of CPC 87209)	None.

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Economic activity	Description of reservations
j) 1. Investigation services (CPC 87301)	Residency and nationality requirement. Numerical quotas apply. Main criteria: density in the sector.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	Residency and nationality requirement. Numerical quotas apply. Main criteria: density in the sector.
k) Related scientific and technical consulting services ([17]) (CPC 8675)	Unbound for CPC 86751.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	Subject to public monopoly.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	Incorporation is required. Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([18]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.

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Economic activity	Description of reservations
n) Photographic services (CPC 875)	Unbound for CPC 87504.
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	Unbound for official translation and interpretation.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ([19])	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.

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Economic activity	Description of reservations
7. COMMUNICATION SERVICES	
A. Courier services including express delivery services ([20]) (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)	None.
B. Telecommunications services	
a) All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting ([21]) ([22])	Concessions, authorisations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits. A special concession granted by the Legislative Assembly shall be required to supply traditional basic telephone services. ([23]) Participation of capital in enterprises constituted or acquired by the *Instituto Costarricense de Electricidad* shall be limited to forty nine per cent. Participation of foreign capital in joint ventures with the *Empresa de Servicios Públicos de Heredia* shall be limited to forty nine per cent. Trust agreements of the *Fondo Nacional de Telecomunicaciones* shall be signed with public banks of the *Sistema Bancario Nacional*.
b) Satellite broadcast transmission services ([24])	Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES ([25]) (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES	
(excluding distribution of arms, munitions, explosives and other war material) ([2])	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

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Economic activity	Description of reservations
b) Other commission agents' services (CPC 621)	Unbound for CPC 62112, 62113 and 62117.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([26]))	Unbound for CPC 62226, 6225 and 6227.
C. Retailing services ([27])	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	None.
b) Retailing services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Food retailing services (CPC 631)	Unbound for CPC 63107.
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([28]) (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.

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Economic activity	Description of reservations
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924) E. Other education services (CPC 929)	Unbound for CPC 923.
11. ENVIRONMENTAL SERVICES ([10])	
A. Waste water services (CPC 9401) ([29]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([30]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([31])	Subject to a public monopoly or exclusive rights. Economic needs tests are required. Main criteria: environmental needs.

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Economic activity	Description of reservations
E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	

12. FINANCIAL SERVICES

In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment.

Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as banks or insurance companies within Costa Rica.

A. Insurance and insurance-related services	Incorporation is required except for insurance and reinsurance companies. On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices. The State guarantees the insurance activity of the *Instituto Nacional de Seguros*. Public monopoly for compulsory automobile insurance and occupational risk insurance until January 1, 2011.
B. Banking and other financial services (excluding insurance)	Private banks in Costa Rica are required to be constituted or organised under Costa Rican law. The State guarantees the liabilities of the State Banks. Private banks that operate current accounts and saving sections have to meet the following requirements: (a) To maintain permanently a minimum loan balance with the state bank that administers the *fondo de crédito para el desarrollo* equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the *Banco Central de Costa Rica* for domestic currency, or the LIBOR rate at a one month term for foreign currency.

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Economic activity	Description of reservations
	(b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the *Consejo Rector del Sistema de Banca para el Desarrollo*, with such funds to be placed at a rate not higher than the basic passive rate calculated by the *Banco Central de Costa Rica*, in its placements in domestic currency, and the LIBOR rate at a one-month term, for resources in foreign currency. The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks. Only *Banco Popular y de Desarrollo Comunal* will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation. At least ten Costa Rican co-operative organisations are required to establish and operate a co-operative bank. At least twenty five Costa Rican solidarity associations are required to establish and operate a solidarity bank. On a non-discriminatory basis, non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities.
13. HEALTH SERVICES AND SOCIAL SERVICES ([10]) (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	None.

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Economic activity	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ([32])	Economic needs tests are required. Main criteria: population and geographical density.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	The number of travel agencies authorised to operate in Costa Rica shall be subject to economic needs test.
C. Tourist guides services (CPC 7472)	Residency requirement for tourist guides licenses.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
B. News and press agencies services (CPC 962)	Except as authorised, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa Rica. The Board of Directors of the *Colegio de Periodistas* may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the *Colegio de Periodistas*. If the *Colegio de Periodistas* decides that an event of international importance will or has occurred in Costa Rica, the *Colegio de Periodistas* may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event.
C. Libraries, archives, museums and other cultural services ([2]) (CPC 963)	Unbound.

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Economic activity	Description of reservations
D. Sporting services (CPC 9641)	None.
E. Recreation park and beach services (including tourism marinas) (CPC 96491)	Unbound.
16. TRANSPORT SERVICES	
A. Maritime transport ([33])	
a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport) ([34])	Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Costa Rica.
B. Internal waterways transport ([35])	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	Unbound.
C. Rail transport ([36])	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	Subject to a public monopoly.
D. Road transport ([2])	
a) Passenger transportation (CPC 7121 and CPC 7122) b) Freight transportation ([2]) (CPC 7123)	Unbound.

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Economic activity	Description of reservations
E. Pipeline transport of goods other than fuel ([37]) ([2]) (CPC 7139)	Unbound.
17. SERVICES AUXILIARY TO TRANSPORT ([38])	
A. Services auxiliary to maritime transport ([39])	
a) Maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance services d) Container station and depot services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply maritime services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Unbound for customs clearance services, pushing and towing services and other supporting and auxiliary services (including catering).

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Economic activity	Description of reservations
B. Services auxiliary to internal waterways transport ([39])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	Unbound.
C. Services auxiliary to rail transport ([40])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743)	Unbound.

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Economic activity	Description of reservations
f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to road transport ([40])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of commercial road vehicles with operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Airport management ([2])	Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply auxiliary to air transport services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica.

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Economic activity	Description of reservations
e) Rental of aircraft with crew (CPC 734)	Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs.
f) Sales and marketing g) Computer reservations system	None.
F. Services auxiliary to pipeline transport of goods other than fuel ([41]) Storage and warehouse services of goods other than fuel transported by pipelines ([2]) (part of CPC 742)	Unbound.
18. ENERGY SERVICES	
A. Services incidental to mining ([2]) (CPC 883) ([42])	Unbound.
B. Pipeline transportation of fuels ([2]) (CPC 7131)	Subject to a public monopoly.
C. Storage and warehouse services of fuels transported through pipelines ([2]) (part of CPC 742)	Subject to a public monopoly.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) excluding wholesale trade services of electricity, steam and hot water ([2])	Subject to a public monopoly.
E. Retailing services of motor fuel (CPC 613)	Subject to a public monopoly. Costa Rica reserves the right to limit the number of concessions for retail distributors of crude oil and its derivates – including fuel, asphalt, and naphtha – based on demand for the service. Priority will be given to concessionaires already supplying the service.

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Economic activity	Description of reservations
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) excluding retailing services of electricity, (non bottled) gas, steam and hot water (2)	Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions for retail distributors of crude oil and its derivates – including fuel, asphalt, and naphtha – based on demand for the service. Priority will be given to concessionaires already supplying the service.
G. Services incidental to energy distribution (43) (CPC 887)	Unbound except for consultancy services.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
A. Washing, cleaning and dyeing services (CPC 9701)	None.
B. Hairdressing services (CPC 97021)	None.
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
D. Other beauty treatment services n.e.c (CPC 97029)	None.
E. Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes (44) (45) (CPC ver. 1.0 97230)	None.
F. Telecommunications connection services (CPC 7543)	Unbound.

(1) Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

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([2]) The horizontal reservation on public utilities applies.
([3]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in Energy services under 18.A.
([4]) Does not include advisory services incidental to manufacturing, which are to be found in Business services under 6.F.h).
([5]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
([6]) Publishing and printing on a fee or contract basis is to be found in Business services under 6.F.p).
([7]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in Energy services under 18.G.
([8]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in Energy services.
([9]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in Energy services.
([10]) The horizontal reservations on public utilities and professional services apply.
([11]) Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 6.A.a).
([12]) Bioprospecting includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.
([13]) Biodiversity includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or *sui generis* registry systems.
([14]) Part of CPC 85201 which is to be found in Medical and dental services under 6.A.h.
([15]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([16]) The horizontal reservation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations or for utilisation authorisations (for example, car inspection, food inspection).
([17]) The horizontal reservation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
([18]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found in Business services under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found in Computer services under 6.B.
([19]) Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 6.F p).
([20]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([21]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B.
([22]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([23]) The traditional basic telephone service is targeted at user communication through data and voice switching exchanges in a predominantly wired network, with a general access for the population, excluding associated value-added services.
([24]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([25]) The horizontal reservation on professional services applies.
([26]) These services, which include CPC 62271, are to be found in Energy services under 18.D.
([27]) Does not include maintenance and repair services, which are to be found in Business services under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in Energy services under 18.E and 18.F.
([28]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 6.A.k).
([29]) Corresponds to sewage services.
([30]) Corresponds to cleaning services of exhaust gases.
([31]) Corresponds to parts of nature and landscape protection services.

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([32]) Catering in air transport services is to be found in Services auxiliary to transport services under 17.E.a).
([33]) The horizontal reservation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
([34]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in Costa Rica when no revenue is involved.
([35]) The horizontal reservation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
([36]) The horizontal reservation on public utilities applies to rail transport services requiring the use of the public domain.
([37]) Pipeline transportation of fuels is to be found in Energy services under 18.B.
([38]) Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 6.F.l) 1 to 6.F.l) 4.
([39]) The horizontal reservation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
([40]) The horizontal reservation on public utilities applies when the services require the use of the public domain.
([41]) Services auxiliary to pipeline transportation of fuels are to be found in Energy services under 18.C.
([42]) Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found in Construction services under 8.
([43]) Except for consulting services, the horizontal reservation on public utilities applies.
([44]) Therapeutical massages and thermal cure services are to be found in Medical services under 6.A.h), Services provided by nurses, physiotherapists and para-medical personnel under 6.A.j) 2and Health services under 13.A and 13.C.
([45]) The horizontal reservation on public utilities applies to spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

▼B

EL SALVADOR

1. The list of commitments below indicates the economic activities inscribed pursuant to Article 166 of this Agreement and by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:

   (a) a first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply; and

   (b) a second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.

3. Economic activities not mentioned in the list below are not committed.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, ISIC REV 3.1, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991; and

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute a market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.

6. In accordance with Article 159, paragraph 3, of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Sector or sub-sector	Description of reservations
HORIZONTAL COMMITMENTS	

1. The airspace, subsoil, and the corresponding continental and insular shelf are owned by El Salvador. The State can grant a concession for the exploitation of the subsoil.

2. Rural land may not be owned by a foreign person, including a branch of a foreign person, if the person is a national of a country or is organised under the law of a country that does not permit Salvadoran nationals to own rural land, except in the case of land to be used for industrial plants.

3. An enterprise organised under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, is subject to the preceding paragraph.

4. Only the following persons may engage in small scale commerce, industry, and the supply of services in El Salvador:

   (a) Salvadoran nationals born in El Salvador; and

   (b) Nationals of Costa Rica, Guatemala, Honduras, and Nicaragua.

   An enterprise organised under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, may not establish a small scale enterprise to engage in small scale commerce, industry, and the supply of services.

   For purpose of this entry, a small scale enterprise is an enterprise with a capitalisation not greater than $US 200.000.

5. In cooperative production societies, at least seventy five per cent of the total number of partners must be Salvadoran persons. A branch of an enterprise that is not organised under Salvadoran law is not a Salvadoran person.

   For greater certainty, a cooperative production society exists to provide certain benefits to its members including with respect to distribution, sales, management, and technical assistance. Its functions are not only economic but also social.

6. Every employer must employ Salvadorian nationals in a proportion of at least ninety per cent of the personnel of his enterprise. In special circumstances the Ministry of Labour and Social Security may authorise the employment of more foreigners when it is difficult or impossible to replace them with nationals, but employers remain obliged to train Salvadorian personnel under the supervision and control of the mentioned Ministry within a period of not more than five years. The amount of wages of Salvadorians can not be less than eighty five per cent of the total wages paid. This percentage may be changed with the authorisation of the above mentioned Ministry ([1]).

7. El Salvador may adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities.

8. El Salvador may adopt or maintain any measure relating to the execution of social readaptation laws and services, as well as any social services, when they are established or maintained for a public purpose.

9. Nothing in this Agreement, including the present list of specific commitments, will be interpreted in requiring a Party to privatise the supply of public services in the exercise of governmental authority.

10. The market access and national treatment limitations maintained at local governments' level are consolidated, though they are not listed. These limitations shall not be construed as nullifying the commitments taken by El Salvador in the chapter on Public Procurement.

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Sector or sub-sector	Description of reservations
11. El Salvador may require a concession, authorisation, license, permit or any other empowerment titles, as a non-discriminatory condition to perform an economic activity or supply a service.	
12. For the purpose of this list, juridical persons constituted according to the laws of El Salvador that have their legal domicile in the country, are considered to be Salvadoran. The laws and regulations established in favour of Salvadorans will be applicable to Salvadoran juridical persons whose partners or capital are, in their majority, foreigners.	
13. Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
14. Article 164 of this Agreement refers to non-discriminatory measures.	
15. Market Access for Non-services is unbound. Any more favourable commitment on market access for non-services sectors within the meaning of Article 164 of this Agreement resulting from an international agreement shall constitute a commitment under this Agreement as of the date of entry into force of that Agreement.	
ESTABLISHMENT IN NON SERVICES SECTOR	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([2])	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	None.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ([3]) (ISIC rev 3.1: 1110)	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
C. Mining of metal ores (ISIC rev 3.1: 13)	None.

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Sector or sub-sector	Description of reservations
D. Other mining and quarrying (ISIC rev 3.1: 14)	None.
4. MANUFACTURING ([4])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([5]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([6]))	None.

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Sector or sub-sector	Description of reservations
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.

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Sector or sub-sector	Description of reservations
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([7])	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.

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Sector or sub-sector	Description of reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([8])	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([9])	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
ESTABLISHMENT IN SERVICES	
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) Excluding legal documentations and certification services that are provided by legal professionals entrusted with public functions, such as notaries. Exclusively: legal consultancy and legal information services (86190**)	None.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220) excluding public accounting	Nationality condition applies to the exercise of the profession of public accountant; only public accountant can exercise the profession of external auditor. Salvadoran participation required in auditing and bookkeeping enterprises. None for financial auditing services (CPC 86211), accounting review services (CPC 86212) and bookkeeping services, except for tax returns (86302).
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services) excluding public auditing	
c) Taxation Advisory Services (CPC 863) ([10]) excluding public accounting and auditing	None, except that taxation enterprises must have Salvadoran participation.

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Sector or sub-sector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Registry in the *Registro Nacional* requires residency, except for advisory and pre-design architectural services (CPC 86711) and architectural design services (CPC 86712), which have none. Draftsmen are subject to nationality condition. El Salvador establishes a residency requirement to exercise architect or urban planning services.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Registry in the *Registro Nacional* requires residency, except for advisory and consultative engineering services (CPC 86721) which have none. Draftsmen are subject to nationality condition.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	Permanent permit granted by the *Junta de Vigilancia* is subject to residency requirement. El Salvador establishes a nationality requirement to exercise these services.
i) Veterinary services (CPC 932)	
j) 1. Midwives services (part of CPC 93191)	
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	None.
k.1) services supplied by pharmacists	An authorisation is required in order to supply these services. El Salvador establishes a nationality requirement to exercise these services.
Custom Agents and special customs representatives	El Salvador establishes a nationality requirement to exercise these services.

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Sector or sub-sector	Description of reservations
B. Computer and Related Services (CPC 84)	None.
C. Research and Development Services ([11])	
a) R & D services on natural sciences (CPC 851)	None.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([12]) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real Estate Services ([13])	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.

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Sector or sub-sector	Description of reservations
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	None.
e) Technical Testing and Analysis Services (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.

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Sector or sub-sector	Description of reservations
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301) j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	An authorisation is required in order to supply these services. A maximum amount of personnel, proportion of weapons, ammunitions, equipment and materials in general for private security services may be established.
k) Related Scientific and Technical Consulting Services (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	Request CEPA (*Comision Ejecutiva Portuaria Autonoma*) the concession or license for the supply of these services.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snow-mobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	A concession or license is required for the supply of these services. El Salvador establishes reciprocity requirements for the recognition or validation of licenses, certificates, and permits issued by foreign air transport authorities.

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Sector or sub-sector	Description of reservations
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([14]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	The supply of specialty air services requires prior authorisation, is subject to reciprocity, and must take into account national air transport policy.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	None.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ([15])	None.

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Sector or sub-sector	Description of reservations
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier services including express delivery services ([16]) (CPC 75121)	None.
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([17]), excluding broadcasting ([18])	None.
b) Satellite broadcast transmission services ([19])	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES ([20]) (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	Contractual association with an enterprise established in El Salvador is required to participate in design activities, consulting, consulting and management of engineering or architectural projects, or any type of work or study relating to such projects' construction. Foreign enterprise must have a resident representative in El Salvador. Participation of Salvadoran nationals, including enterprises, is required in all engineering or architectural projects. Participation of Salvadoran nationals as workers and participation of Salvadoran enterprises, as partners in the joint venture is required in all engineering or architectural projects. Builders and electrical installation technicians must be Salvadoran nationals in order to be inscribed in the *Registro Nacional de Arquitectos, Ingenieros, Proyectistas y Constructores*.

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Sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([21]))	None.
C. Retailing Services ([22]) Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542)	None.

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Sector or sub-sector	Description of reservations
Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([23]) (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	El Salvador establishes a nationality requirement for the teaching of national history and the Constitution.
E. Other education services (CPC 929)	None.
11. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ([24]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402)	A concession or permit may be required for the supply of these services.

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Sector or sub-sector	Description of reservations
b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([25]) D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([26]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES El Salvador reserves the right to adopt or maintain non discriminatory measures requiring the incorporation in El Salvador of foreign financial institutions, other than those seeking to operate as banks or insurance companies within El Salvador. For greater certainty, juridical persons supplying financial services and constituted under the laws of El Salvador are subject to non-discriminatory limitations on juridical form. El Salvador may treat Panama as a Central American Party for the purposes of its obligations for Financial Services.	
A. Insurance and Insurance-Related Services	Insurance companies that are legally constituted abroad may also operate in the country by setting up a branch office as of one year from the date of entry into force of this Agreement. For an enterprise to be established under Salvadoran law, at least seventy five percent of its shares must be owned jointly or severally by:

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Sector or sub-sector	Description of reservations
	(a) Salvadoran natural persons or natural persons of Guatemala, Nicaragua, Honduras or Costa Rica; (b) legal persons organised under Salvadoran law whose majority, shareholders or partners are Salvadoran natural persons or natural persons of Guatemala, Nicaragua, Honduras or Costa Rica; (c) Guatemalan, Nicaraguan, Honduran, Costa Rican insurance or reinsurance companies; or (d) foreign insurance and reinsurance companies with a first rate Classification by an internationally recognised classification Institution (for example, Moody's, A.M. Best or S&P).
B. Banking and other financial services (excluding insurance)	Banks that want to be incorporated in El Salvador have to do so as corporations with fixed capital broken down into registered shares and with no fewer than ten partners. Savings and credit institutions and cooperatives must be incorporated in El Salvador. At least fifty one per cent of the shares in banks legally incorporated in El Salvador must be owned by any of the following types of investor: (a) nationals of El Salvador or another Central American country; (b) legal persons organised under the laws of El Salvador whose majority shareholders or partners are: (i) nationals of El Salvador or a Central American country or (ii) other legal persons organised under the laws of El Salvador whose majority shareholders or partners are nationals of El Salvador or another Central American country; (c) banks established under the laws of a Central American country that (i) are subject to prudential regulation and supervision in that country, in accordance with relevant international practice, (ii) have been approved by internationally recognised risk classification entities; and (iii)that fully comply with the legal provisions and guidelines in force in those countries; or (d) banks and other foreign financial service suppliers that have been approved by internationally recognised risk classification entities as first-rate financial service suppliers and which meet other applicable requirements. Holding companies and other foreign financial service suppliers that fulfil these requirements are also covered by this subparagraph. To operate in El Salvador, a foreign bank branches must be part of a bank meeting the requirements of subparagraph (c) or (d). The operations of foreign branches in El Salvador are limited by their capital in El Salvador A bank organised under the laws of El Salvador in which over fifty per cent of the shares are owned by foreign banks or financial conglomerates shall only share names, assets or infrastructure or offer joint services to the public with other companies of the same foreign conglomerate.

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Sector or sub-sector	Description of reservations
	Savings and credit institutions shall be subject to the same ownership requirements as set forth for banks in the preceding paragraph regarding the banking services subsector. Savings and credit institutions and cooperatives must be incorporated in El Salvador. The share ownership limit set forth in the preceding paragraphs shall not apply to foreign non-profit foundations and associations with legal personality extended. Stock exchanges and brokerage firms must be incorporated in El Salvador. The directors or administrators of stock exchanges and the members of the boards of directors of brokerage firms must, in addition to satisfying prudential requirements, be nationals of El Salvador or a Central American country or in the case of other foreigners have resided in the country for at least three years. Bureaux de change must be incorporated in El Salvador. The shares of the bureaux de change shall be the property of national financial institutions or nationals of El Salvador or legal persons comprising exclusively Salvadorans. Financial service suppliers that manage pension funds must be incorporated in El Salvador as corporations with fixed capital broken down into registered shares and with no fewer than ten partners. The shares of such service suppliers, must be owned by the following persons who, severally or jointly, shall account for at least fifty per cent of the capital: (a) nationals of El Salvador or a Central American country; (b) legal persons organised under the laws of El Salvador whose majority shareholders are natural persons described in subparagraph (a); (c) foreign pension fund managers with three years experience in the field; (d) international financial entities and related investment service suppliers in which the *Banco Central de Reserva* has holdings; and (e) Holding company with an exclusive purpose (*sociedades controladoras de finalidad exclusiva*) regulated by the *Ley de Bancos*, only if the patrimonial and fiscal matter conditions are met. El Salvador does not require the *Banco de Fomento Agropecuario* to be a member of the *Instituto de Garantía de Depósitos*.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192)	Unbound.

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Sector or sub-sector	Description of reservations
C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([27])	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	Foreign artist that give paid performances must seek authorisation of the *Ministerio de Gobernación*, and must pay fees, in advance, or pay an adequate amount as a security deposit to the *Sindicato Gremial de Músicos, Cantantes y Bailarines Salvadoreños, Sindicato Gremial de Artista del Espectáculo and the Sindicato de Artistas Circenses*, when applicable. Foreign circuses or other similar shows must pay to the relevant circus union a performance fee and must be authorised by the appropriate Ministry. Foreign circuses must also pay an additional fee based on the gross income earned from ticket sales for each performance, as well as the total earnings from sales to the audience of flags, caps, tee shirts, balloons, photographs and other paraphernalia. The foreign circus is required to pay an adequate amount as a security deposit. Limitation on the number performances of foreign artists and circuses in El Salvador. Minimum requirement of Salvadoran participation *vis – à- vis* foreigners in the case of public performances involving the live participation of artists.

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Sector or sub-sector	Description of reservations
B. News and Press Agencies Services (CPC 962)	None.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.
D. Sporting services (CPC 964) Exclusion: Gambling (CPC 96492)	None.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport) ([28])	None.
B. Internal Waterways Transport a) Passenger transportation (CPC 7221)	None.
b) Freight transportation (CPC 7112)	Request CEPA (*Comisión Ejecutiva Portuaria Autonoma*) the concession or license for the supply of these services.

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▼B

Sector or sub-sector	Description of reservations
C. Rail Transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112) c) Pushing and towing services (CPC 7113)	Request CEPA (*Comisión Ejecutiva Portuaria Autonoma*) the concession or license for the supply of these services.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122)	Nationality requirement for the supply of passenger transportation services. Public passenger land transportation concessions for a specific route are subject to an economic needs test. A free public passenger land transportation concession is limited to one vehicle.
b) Freight Transportation (CPC 7123)	Unbound.
E. Pipeline transport of goods other than fuel ([29]) (CPC 7139)	None.
17. SERVICES AUXILIARY TO TRANSPORT ([30])	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services	Unbound for maritime cargo handling services, otherwise none. Central America establishes a nationality requirement to exercise "Customs Agents" and "Special Customs Representative" services.

▼B

Sector or sub-sector	Description of reservations
g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	Unbound.

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Sector or sub-sector	Description of reservations
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.

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▼B

Sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	Unbound except for catering.
b) Storage and warehouse services (part of CPC 742)	Unbound.
c) Freight transport agency services (part of CPC 748)	Unbound.
d) Rental of aircraft with crew (CPC 734)	None.
e) Airport management	Unbound.
f) Sales and Marketing	None.
g) Computer Reservations System	None.
F. Services auxiliary to pipeline transport of goods other than fuel ([31]) a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	Unbound.
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ([32])	Unbound.
B. Pipeline Transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	None.

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▼B

Sector or sub-sector	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas	None.
G. Services incidental to energy distribution (CPC 887)	Unbound except for consultancy services, where: None.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([33]) (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.
g) Domestic services (CPC 980)	None.

([1]) For greater certainty, this clause applies to foreign workers under an employment relation and without prejudice of commitments undertaken by El Salvador under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).

([2]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g.

▼B

([3]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

([4]) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

([5]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

([6]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

([7]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

([8]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

([9]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

([10]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.

([11]) For all these sectors, El Salvador will administer these concessions in accordance to their national biodiversity protection plans. Additionally, El Salvador reserves the right to participate in, and acquaint with, the studies and results that are derived from the supply of these services.

([12]) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.

([13]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

([14]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.

([15]) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).

([16]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.

([17]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.

([18]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

([19]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

([20]) For greater certainty, horizontal commitment number 15 applies to this sector.

([21]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

([22]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.

([23]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

([24]) Corresponds to sewage services.

([25]) Corresponds to Cleaning Services of Exhaust Gases.

([26]) Corresponds to parts of Nature and Landscape Protection Services.

([27]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.

([28]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

([29]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.

([30]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1 to 6.F.l) 4.

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([31]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 18.C.

([32]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.

([33]) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

▼B

GUATEMALA

1. The list of commitments below indicates the economic activities committed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications at apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:

   (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.

3. Economic activities not mentioned in the list below are not committed.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment reservation within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example: need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.

6. In accordance with Article 159 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activity	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities listed:	
Guatemala reserves the right to adopt or maintain any measure that guarantees rights or preferences for Minorities and Indigenous Populations, socially and economically disadvantaged.	
Investment Foreign nationals require an authorisation from the *Oficina de Control de Areas de Reserva del Estado* to acquire ownership of the following state-owned land: (a) real estate located in urban zones; and (b) real estate for which rights were registered in the General Property Registry before March 1, 1956 in the following locations: (i) a 3 - kilometre- long strip of land along the ocean; (ii) 200 meters around the lakeshores; (iii) 100 meters on either side of the navigable rivers; and (iv) 50 meters around any spring that serves as a source of water for the population. Only the Government may rent state-owned land described above to enterprises organised under Guatemalan law.	
Investment Only Guatemalans by birth and companies owned one hundred percent by Guatemalans by birth can be owners or possessing national lands located within fifteen kilometres from the border. Foreigners may, however, owning or possessing urban property or property rights of the State, registered with the Registrar General of the Property, prior to 1 March 1956 within fifteen kilometres of the border.	
Investment A company constituted under foreign laws, can be established in Guatemala in any form, but shall constitute a capital allocated to its operations in Guatemala, and a bond in favour of a third party for an amount not less than the equivalent in *quetzales* of US$ 50,000, which shall remain in force for as long as that company is operating in Guatemala. The exact amount of the bond will be determined by the Register of Companies based *inter alia* on the amount of the investment. For greater certainty, the requirement of a bond should not to be viewed as an impediment to a company organised under the laws of a foreign country, to settle in Guatemala.	

▼B

Economic activity	Description of reservations
Every employer is prohibited to employ less than ninety percent of Guatemalan workers and pay them less than eighty-five percent of the total wages earned in their respective business unless otherwise provided under special laws. Both proportions may change: a) If so require obvious reasons of protecting and promoting the national economy, or lack of Guatemalans technicians in a particular activity or defending national workers to demonstrate their abilities. In all these circumstances, the Executive Branch, through agreement reasoned issued through the Ministry of Labor and Social Security, both ratios may decrease by up to ten per cent each and for a period of five years for each company, or increase them to eliminate the participation of foreign workers. In the case the Ministry authorises the reduction of rates expressed before, it should require companies to prepare Guatemalan technicians in the branch of their activities within that purpose was granted; and b) When authorised and controlled immigration occur by the Executive Branch or contracted by the same, and entering or have entered the country to work in the establishment or development of settled agriculture or livestock, welfare institutions or cultural character; or in the case of Central American origin. In all these circumstances, the scope of the respective modification should be given the discretion of the Executive Branch, but the agreement that was handed down through the Ministry of Labor and Social Security must clearly state the reasons, limit and duration of the change is made. For the purposes of the first paragraph, fractions should not be taken into account, and when the total number of employees does not exceed five, four of them shall be Guatemalan.	
The provision of this measure does not apply to managers, administrators, supervisors and general managers of companies. For greater certainty this clause applies to foreign workers under an employment relationship in the host country and without prejudice of the commitments made under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).	
NON SERVICES SECTORS	
Market access for non services is unbound. Any more favourable commitment on market access for non services sectors within the meaning of Article 164 on market access in the establishment chapter, resulting from an international agreement shall constitute a commitment under this agreement as of the date of entry into force of that agreement.	
ALL SECTORS	
Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting. (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([1]).	None.

▼B

Economic activity	Description of reservations
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services.	Only Guatemalan nationals or enterprises organised under Guatemalan law may exploit and renew forestry resources.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services.	None.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ([2]) (ISIC rev 3.1: 1110)	None.
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None
4. MANUFACTURING ([3])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products. (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.

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▼B

Economic activity	Description of reservations
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([4]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([5]))	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.

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Economic activity	Description of reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machiner (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery. (ISIC rev 3.1 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatu (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clock (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.

▼B

Economic activity	Description of reservations
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (excluding nuclear based electricity generation).	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([6])	None.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([7])	None.
C. Production of steam and hot water; distribution of steam and hot water on own account. (part of ISIC rev 3.1: 4030) ([8])	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) 1. Legal Services (CPC 861) ([9]) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	Full admission to the Bar is subject to nationality. Foreign persons can provide services only in partnership or in association with national lawyers.

▼B

Economic activity	Description of reservations
b) 1. Accounting and book keeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Foreign persons can provide services only in partnership or in association with national service providers.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Foreign persons can provide services only in partnership or in association with national service providers.
c) Taxation Advisory Services (CPC 863) ([10])	Foreign persons can provide services only in partnership or in association with national service providers.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Foreign persons can provide services only in partnership or in association with national service providers.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Foreign persons can provide services only in partnership or in association with national service providers.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	Foreign persons can provide services only in partnership or in association with national service providers.
i) Veterinary services (CPC 932)	Foreign persons can provide services only in partnership or in association with national service providers.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by nurses, physiotherapists and Paramedical personnel (part of CPC 93191)	Foreign persons can provide services only in partnership or in association with national service providers.

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▼B

Economic activity	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	None.
B. Computer and Related Services (CPC 841, 842, 843, 844,845, 849)	None.
C. Research and development services (R&D) ([11])	
a) R & D services on natural sciences (CPC 851)	None.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([12]) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real Estate Services ([13])	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None.

▼B

Economic activity	Description of reservations
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	None.
e) Technical Testing and Analysis Services (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.

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Economic activity	Description of reservations
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement an Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	None.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	None.
k) Related Scientific and Technical Consulting Services ([14]) (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.

▼B

Economic activity	Description of reservations
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snow-mobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([15]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	None.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	None.

▼B

Economic activity	Description of reservations
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ([16])	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Postal and Courier Services (CPC 7511 and CPC 7512) Services relating to the Handling of the postal items, according to the following list of sub- sectors whether for domestic or foreign destinations: i) Handling of addressed written communications on any kind of physical medium, services including the direct mail and hybrid mail ii) Handling of addressed parcels and packages, iii) handling of addressed press products, iv) handling of items referred to in i) to iii) above as registered or insured mail	None.

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▼B

Economic activity	Description of reservations
v) express delivery services ([17]) for items referred to i) to iii), vi) handling of non-addressed items, vii) documents exchange	
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([18]), excluding broadcasting ([19])	None.
b) Satellite broadcast transmission services ([20])	None except that: — the commitments are subject to reciprocity — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Republic of Guatemala regulatory framework for electronic communications.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

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▼B

Economic activity	Description of reservations
b) Other commission agents' services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([21]))	None.
C. Retailing Services ([22])	
Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([23]) (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.

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Economic activity	Description of reservations
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	None.
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ([24])	None.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403)	None.
C. Protection of ambient air and climate (CPC 9404) ([25])	None.

▼B

Economic activity	Description of reservations
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([26])	None. ([27])
E. Noise and vibration abatement (CPC 9405)	None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
G. Other environmental and ancillary services (CPC 9409)	Unbound.
12. FINANCIAL SERVICES Guatemala reserves the right to adopt or maintain measures requiring the incorporation in Guatemala of foreign financial service suppliers in Guatemala, other than those seeking to operate as banks or insurance companies within Guatemala.	
A. Insurance and insurance-related services ([28]) Sub-sectors 1-4	None.
B. Banking and other financial services (excluding insurance) Sub-sectors 1-12	None.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311)	None.
B. Ambulance Services (CPC 93192)	None.

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Economic activity	Description of reservations
C. Residential health facilities other than hospital services (CPC 93193)	None.
D. Social Services (CPC 933)	Unbound.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([29])	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None except that only Guatemalan or nationals of a foreign country that are residents in Guatemala may provide tour guide services.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	None.
B. News and Press Agencies Services (CPC 962)	None.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.
D. Sporting services (CPC 9641)	None.

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Economic activity	Description of reservations
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([30])	None.
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.
C. Rail Transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112) c) Pushing and towing services (CPC 7113)	None.
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	None.

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Economic activity	Description of reservations
b) Freight Transportation (CPC 7123)	None.
E. Pipeline transport of goods other than fuel ([31]) (CPC 7139)	None
17. SERVICES AUXILIARY TO TRANSPORT ([32])	
A. Services auxiliary to Maritime Transport	
a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None except for pushing and towing.
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741)	None except for pushing and towing.

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Economic activity	Description of reservations
b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	None.

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Economic activity	Description of reservations
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	None.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None.
d) Rental of aircraft with crew (CPC 734)	None.
e) Sales and Marketing	None.
f) Maintenance and repair of aircraft services.	None.

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Economic activity	Description of reservations
g) Computer Reservations System.	None.
h) Airport management	None
F. Services auxiliary to pipeline transport of goods other than fuel	
Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ([33])	None.
B. Pipeline Transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	None.
G. Services incidental to energy distribution ([34]) (CPC 887)	None

▼B

Economic activity	Description of reservations
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([35]) (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.
g) Domestic services (CPC 980)	None.

([1]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).
([2]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.
([3]) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6. F) h).
([4]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
([5]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).
([6]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([7]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
([8]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
([9]) Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as lawyer, and is subject to licensing requirements applicable in Guatemala. Legal services in respect of Guatemalan law shall in principle be carried out by or though a fully qualified lawyer admitted to the Bar in Guatemala acting personally. Full admission to the Bar in Guatemala is necessary for representation before the Courts and other competent authorities in Guatemala since it involves practice of Guatemalan procedural law.
([10]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.
([11]) For all these sectors, Guatemala will administer these concessions with conformity to the national biodiversity protection plans, knowledge and natural resources. Additionally, Guatemala reserves the right to participate and acquaint with the studies and reaches derived from the supply of these services.

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([12]) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
([13]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([14]) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
([15]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
([16]) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
([17]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services d not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([18]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.
([19]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([20]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([21]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
([22]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
([23]) Retail sales of pharmaceutical, medical and orthopedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).
([24]) Corresponds to sewage services.
([25]) Corresponds to Cleaning Services of Exhaust Gases.
([26]) Corresponds to parts of Nature and Landscape Protection Services.
([27]) The provision of these services must be consistent with national policies for the operation and maintenance of natural resources and biodiversity.
([28]) It is understood, only individuals and enterprises authorised by law may solicit, promote, or sell insurance, or perform any other insurance activity within the territory of Guatemala.
([29]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
([30]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([31]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
([32]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1 to 6.F.l) 4.
([33]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
([34]) Except for consulting services.
([35]) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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▼B

HONDURAS

1. The list of commitments below indicates the economic activities committed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:

   (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.

3. Economic activities not mentioned in the list below are not committed.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, ISIC REV 3.1, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.

6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activity	Description of reservations
HORIZONTAL RESERVATIONS	
	The authorisation to establish a commercial presence may take into account the following criteria: A ceiling of ten per cent is established for the number of foreign workers in an enterprise who may not receive more than fifteen per cent of total wages paid. Both proportions can be modified when therefore they demand evident reasons of protection and promotion to the national economy or of lack of Honduran technicians in certain activity, or of defense of the national workers who demonstrate their capacity. In all these circumstances the Executive authority, by means of reasoned agreement emitted by the *Ministerio de Trabajo y Prevision Social*, can decrease both proportions until a ten percent each and during a period of five years for each company, or to increase them until eliminate the participation of the foreign workers. The percentages referred to above do not apply to company managers, directors, administrators, supervisors or general executives, provided that there are not more than two in each enterprise. In order to obtain the necessary work permit, foreigners must be resident in Honduras. EU nationals will be treated no less favourably than nationals of any other country in the application of the *Codigo de Trabajo*.
	State land, common land, and private land within forty kilometres of the borders and coastlines, and such land on islands, keys, coral reefs, breakwaters, rocks, and sand shoals in Honduras, can only be acquired, possessed, or held under any title by Honduran nationals by birth, by enterprises fully owned by Honduran nationals, and by state institutions. Notwithstanding the preceding paragraph, any person may acquire, possess, hold, or lease for up to forty years (which may be renewed) urban lands in such areas provided that it is certified and approved for tourist purposes, economic or social development, or for the public interest by the *Secretaría de Estado en el Despacho de Turismo*. Any person that acquires, possesses, or holds such urban land may transfer that land only after prior authorisation by the *Secretaría de Estado en el Despacho de Turismo.*
	Small-scale industry and trade are reserved to Honduran persons. Foreign investors cannot engage in small-scale industry or trade unless they are naturalised citizens and their country of origin grants reciprocity. "Small-scale industry and trade" means an enterprise with capital, excluding land, buildings, and vehicles, of less than 150 000*Lempiras*.
	Non-Honduran cooperatives may establish in Honduras if they receive authorisation from the *Instituto Hondureño de Cooperativas*. Authorisation will be granted if: (a) reciprocity exists in the country of origin; and (b) the non-Honduras cooperative has at least one permanent legal representative in Honduras.
	A society formed in accordance with the foreign laws can dedicate itself to the exercise of the commerce in Honduras if: It has a permanent representative in Honduras with ample faculties to realise all the legal acts and businesses that there are to be celebrated and to provide effect in the national territory.
	Social Services: Honduras reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care.

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Economic activity	Description of reservations
Public Utility: Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
The market access and national treatment limitations maintained at local governments' level are consolidated, though they are not listed. These limitations shall not be construed as nullifying the commitments taken by Honduras in the chapter on Public Procurement.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([1])	Beneficiaries must be Honduran nationals by birth, individually or organised in peasant cooperatives or other peasant enterprises.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	Only Honduran nationals resident in Honduras and enterprises organised under Honduran law at least fifty one percent owned by Honduran nationals can engage in commercial fishing in the territorial waters, rivers, and lakes in Honduras. For greater certainty, only Honduran flag vessels can perform commercial fishing activities in territorial waters in Honduras. For greater certainty, only Honduran nationals by birth can be captains of commercial fishing vessels.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ([2]) (ISIC rev 3.1: 1110)	Honduras reserves the right to adopt or maintain non-discriminatory measures related to the supply and distribution or wholesale of crude, reconstituted, refined petroleum products, to bunker and all its derivatives.
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None.

▼B

Economic activity	Description of reservations
4. MANUFACTURING ([3])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([4]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([5]))	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.

▼B

Economic activity	Description of reservations
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	Honduras reserves the right to adopt or maintain non-discriminatory measures related to the supply and distribution or wholesale of crude, reconstituted, refined petroleum products, to bunker and all its derivatives.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.

▼B

Economic activity	Description of reservations
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) [6]	In order to be established in Honduras and supply electrical energy distribution services, an enterprise must be organised as a commercial corporation with nominative stock.

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Economic activity	Description of reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([7])	Only the *hondureños* and enterprises organised under Honduran law may be authorised to sell petroleum products. The Enterprises must be at least fifty one percent owned by Honduran nationals. Honduras reserves the right to adopt or maintain non-discriminatory measures related to supply and distribution or wholesale of crude, reconstituted, refined petroleum products, to bunker and all its derivatives.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([8])	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	None, except that legal services in respect of Honduras law and legal representation is subject to nationality condition.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	None, except that authorisation by the professional association is subject to residency.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	
c) Taxation Advisory Services (CPC 863) ([9])	
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None, except that a legal person organised under EU law shall designate a member of the professional association as its representative prior to registering with the professional association to supply the services in Honduras.

▼B

Economic activity	Description of reservations
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None, except that legal persons organised under EU law have to designate a member of the professional association as a representative prior to its registry only for specific civil engineering projects Foreign equity participation may not exceed thirty per cent.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	None, except that authorisation to the foreign professional by the professional association is subject to residency.
i) Veterinary services (CPC 932)	None, except that authorisation to the foreign professional by the professional association is subject to residency.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	None, except that authorisation to the foreign professional by the professional association is subject to residency and an exam. The authorisation gives the right to obtain the license to work, required for the provision of the service. No more than five per cent of the nurses employed at a medical facility may be foreign nationals.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	None, except that pharmacists must be nationals.
B. Computer and Related Services (CPC 841, 842, 843, 844)	None.
C. Research and Development Services	
a) R & D services on natural sciences (CPC 851)	None.

▼B

Economic activity	Description of reservations
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([10]) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real Estate Services ([11])	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.

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Economic activity	Description of reservations
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865) d) Services Related to Management Consulting (CPC 866)	Companies organised under foreign law may enter into contracts to provide business administration consulting services after confirmation of the contract by the professional association. Economic needs test (criteria: availability of the service in Honduras or contractual needs). Partnership required with Honduran firms that are duly registered with the *Colegio de Administradores de Empresas de Honduras*. Higher fees may apply. Economic consulting companies organised under foreign law must be represented by a member of the *Colegio Hondureño de Economistas*.
e) Technical Testing and Analysis Services ([12]) (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.

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Economic activity	Description of reservations
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	Unbound.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	None, except that establishment of private security companies requires partnership with Honduran companies working in the same field and appoint a Honduran national as senior manager.
k) Related Scientific and Technical Consulting Services ([13]) (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([14]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.

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Economic activity	Description of reservations
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	None.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ([15])	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.

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Economic activity	Description of reservations
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier Services (CPC 7512) ([16]) Services relating to the handling ([17]) of the postal items ([18]), according to the following list of sub- sectors whether for domestic or foreign destinations: i) Handling of addressed written communications on any kind of physical medium ([19]), including the direct mail and hybrid mail, ii) Handling of addressed parcels and packages ([20]), iii) handling of addressed press products ([21]), iv) handling of items referred to in i) to iii), above as registered or insured mail v) Express delivery services ([22]) ([23]) for items referred to i) to iii), vi) handling of non-addressed items, vii) documents exchange ([24])	None.
B. Telecommunications Services	
In addition to horizontal notes and only for Telecommunications Services Sectors: Honduras reserves its right to adopt, maintain, or modify the level of participation in property of the Honduran Telecommunication Enterprise (HONDUTEL) as well as affiliates or subsidiaries.	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([25]), excluding broadcasting ([26])	None except that foreign governments may not participate directly or indirectly, in the offer of public services of telecommunications. Foreign companies must report their current address and appoint a legal representative in Honduras.
b) Satellite broadcast transmission services ([27])	None, except that: — the commitments are subject to reciprocity. — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications.

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Economic activity	Description of reservations
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	Consulting and construction companies must be organised under Honduran law in order to be members of the *Colegio de Ingenieros Civiles de Honduras* (CCIH) and to perform civil engineering projects in Honduras. For greater certainty, consulting and construction enterprises organised under foreign law may register provisionally with the CICH to perform specific civil engineering projects. Higher membership fees apply to foreign-owned enterprises. In addition, foreign service providers must be authorised by the CICH in order to work on such projects. Municipalities are responsible for construction of aqueducts.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([28]))	None.

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Economic activity	Description of reservations
C. Retailing Services ([29]) Retailing Services of motor vehicles, motorcycles and snow-mobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) (Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([30]) (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	A school director or supervisor and teachers at all levels may be nationals. Economic needs test (criteria: Honduran labour market). Notwithstanding the economic needs test, foreign may teach the Constitution, civic education, geography, and the history of Honduras only if there is reciprocity for Honduran in their country of origin.
E. Other education services (CPC 929)	Unbound.

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Economic activity	Description of reservations
11. ENVIRONMENTAL SERVICES ([31])	
A. Waste Water Services (CPC 9401) ([32])	Only the State, through its municipalities, may provide public water distribution, waste disposal, and sanitation and hygiene services. For greater certainty, municipalities are responsible for the construction of aqueducts, the maintenance and administration of potable water, sanitary sewerage, and drainage, and the promotion and development of related projects.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([33]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([34])	Only the State, through its municipalities, may provide public water distribution, waste disposal, and sanitation and hygiene services. For greater certainty, municipalities are responsible for the construction of aqueducts, the maintenance and administration of potable water, sanitary sewerage, and drainage, and the promotion and development of related projects.
E. Noise and vibration abatement (CPC 9405)	None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
G. Other environmental and ancillary services (CPC 9409)	None.

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Economic activity	Description of reservations
12. FINANCIAL SERVICES	
In addition to horizontal notes and only for Financial Services Sectors: Honduras reserves the right to adopt or maintain measures with respect to the supply of services by Savings and Loan Cooperatives. Honduras reserves the right to adopt or maintain measures requiring the incorporation in Honduras of foreign financial service suppliers, other than those seeking to operate as banks or insurance companies within Honduras.	
A. Insurance and insurance-related services	Foreign insurance institutions seeking to establish in Honduras must deposit at least ten percent of the minimum capital of the proposed company in either the *Banco Central de Honduras* or invest the above amount in State securities. This deposit will be refunded once the application is approved or resolved. To operate as a dependent insurance agent, independent insurance agent or insurance broker, a natural person must be Honduran or have been legally resident in Honduras for more than three consecutive years. To serve as an adjustor or claim liquidator, accident investigator, or damage inspector, a natural person must be a Honduran national or legal resident in Honduras.
B. Banking and other financial services (excluding insurance)	Foreign financial service suppliers must establish as corporations (*sociedades anónimas*), as branches, or as representative offices. The representative offices of foreign financial services suppliers may not accept funds. The shareholders of currency exchange bureaus most be natural persons with Honduran nationality.
13. HEALTH SERVICES AND SOCIAL SERVICES ([31]) (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	None.

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Economic activity	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([35])	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	None.
B. News and Press Agencies Services (CPC 962)	Only Honduran nationals may exercise senior management of newspapers or free over the air broadcast (radio and television) news media, including its intellectual, political, and administrative orientation.
C. Libraries, archives, museums and other cultural services ([31]) (CPC 963)	None.
D. Sporting services (CPC 964)	None.
E. Recreation park and beach Services (CPC 96491)	None.

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Economic activity	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime transport ([36]) ([37]) a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([38])	None, except for the establishment of a registered company for the purpose of operating a fleet under the national flag of Honduras.
B. Internal Waterways Transport ([39]) a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.
C. Rail Transport ([40]) a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112) c) Pushing and towing services (CPC 7113)	The *Ferrocarril Nacional de Honduras* may only sell its subsidiaries to Honduran nationals and companies organised under Honduran law. The senior manager of the *Ferrocarril Nacional de Honduras* must be a Honduran national.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122)	Public domestic land passenger may be supplied only by Honduran nationals and companies that are organised under Honduran law and at least fifty one percent owned by Honduran nationals. It is necessary to obtain a certificate of operation from the *Dirección General de Transporte de la Secretaría de Obras Públicas, Transporte y Vivienda*, which is subject to an economic needs test. The foreigners who enter the national territory will be able to drive with the valid license that they carry and will be subject to the principle of reciprocity.

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Economic activity	Description of reservations
b) Freight Transportation (CPC 7123)	The cargo transportation services may be supplied only by Honduran nationals and companies that are organised under Honduran law and at least fifty one percent owned by Honduran nationals. It is necessary to obtain a certificate of operation from the *Dirección General de Transporte de la Secretaría de Obras Públicas, Transporte y Vivienda*, which is subject to an economic needs test. Public international land passenger and cargo transportation services may be supplied by foreign nationals and companies organised under foreign law based on reciprocity, but authorisation for particular routes will be granted on a preferential basis to Honduran nationals and to companies organised under Honduran law.
E. Pipeline transport of goods other than fuel ([41]) (CPC 7139)	None provided that there is reciprocity for Honduran services providers in their country of origin. Preference for national service providers for particular routes.
17. SERVICES AUXILIARY TO TRANSPORT ([42])	
A. Services auxiliary to Maritime Transport ([43]) a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None for e) maritime agency services; f) maritime freight forwarding services; i) supporting services for maritime transport (part of CPC 745), and j) other supporting services (part of CPC 749).

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Economic activity	Description of reservations
B. Services auxiliary to internal waterways transport ([43]) a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	None, except for e) pushing and towing services (CPC 7224).
C. Services auxiliary to rail transport ([44]) a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113)	None.

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Economic activity	Description of reservations
e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to road transport ([44]) a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	None.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	None.
b) Storage and warehouse services (part of CPC 742)	None, except that a companies may be organised under Honduran law.

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Economic activity	Description of reservations
c) Freight transport agency services (part of CPC 748)	None.
d) Rental of aircraft with crew (CPC 734)	None.
e) Sales and Marketing	None.
f) Computer Reservations System	None.
g) Airport management	None, except that a companies may be organised under Honduran law.
F. Services auxiliary to pipeline transport of goods other than fuel ([45]) a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ([46])	None.
B. Pipeline Transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	Only enterprises organised under Honduran law with fixed capital and the sole purpose of providing warehousing services shall be authorised to provide such services.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	Only legal persons organised under Honduran law may be authorised to sell petroleum products (liquid fuel, automotive oil, diesel, kerosene, and LPG). Foreign equity cap of fifty one per cent.

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Economic activity	Description of reservations
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	Only legal persons organised under Honduran law may be authorised to sell petroleum products (liquid fuel, automotive oil, diesel, kerosene, and LPG). Foreign equity cap of fifty one per cent.
G. Services incidental to energy distribution ([47]) (CPC 887)	In order to be established in Honduras and supply electrical energy distribution services, an enterprise must be organised as a commercial corporation with nominative stock.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([48]) ([49]) (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.

([1]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in Business services under 6.F.f) and 6.F.g).
([2]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in Energy services under 18.A.
([3]) Does not include advisory services incidental to manufacturing, which are to be found in Business services under 6.F.h).

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(4) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
(5) Publishing and printing on a fee or contract basis is to be found in Business services under 6.F.p).
(6) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in Energy services
(7) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in Energy services.
(8) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in Energy services.
(9) Does not include legal advisory and legal representational services on tax matters, which are to be found in Business services under 6.A.a). Legal services.
(10) Part of CPC 85201 which is to be found in Medical and dental services under 6.A.h.
(11) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
(12) The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations of for utilisation authorisations (for example car inspection, food inspection).
(13) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
(14) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
(15) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
(16) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
(17) The term handling should be taken to include clearance, sorting, transport and delivery.
(18) Postal item refers to items handling by any type of commercial operator whether public or private
(19) For example letter, postcards.
(20) Books, catalogues are included hereunder.
(21) Journals, newspapers and periodicals.
(22) The delivery services may include, in addition to greater speed and reliability, value-added elements such as collection from the point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.
(23) Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
(24) Refers to items handled by any type of commercial operator.
(25) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B.
(26) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
(27) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
(28) These services, which include CPC 62271, are to be found in Energy services under 18.D.
(29) Does not include maintenance and repair services, which are to be found in Business services under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in Energy services under 18.E and 18.F.
(30) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 6.A.k).
(31) The horizontal limitation on public utilities applies.
(32) Corresponds to sewage services.
(33) Corresponds to Cleaning Services of Exhaust Gases.
(34) Corresponds to parts of Nature and Landscape Protection Services.
(35) Catering in air transport services is to be found in Services Auxiliar to Transport Services under 17.E.a) Ground handling services.
(36) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.

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(37) Subject to the definition of the Section VI, International Maritime Transport Services.
(38) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
(39) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
(40) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
(41) Pipeline transportation of fuels is to be found in Energy services under 18.B.
(42) Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 6.F.l) 1 to 6.F.l) 4.
(43) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
(44) The horizontal limitation on public utilities applies when the services require the use of the public domain.
(45) Services auxiliary to pipeline transportation of fuels are to be found in Energy services under 18.C.
(46) Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. Construction services.
(47) Except for consulting services, the horizontal limitation on public utilities applies.
(48) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).
(49) The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

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NICARAGUA

1. The list of commitments below indicate the economic activities inscribed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:

   (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.

3. Economic activities not mentioned in the list below are not committed.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, ISIC REV 3.1, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute a market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.

6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

9. The commitments contained in this list should not imply a less favourable treatment for establishments and investors of the EU Party than under the terms, limitations and conditions provided for under GATS.

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Economic activity	Description of reservations
HORIZONTAL RESERVATIONS All economic activities listed:	Employers may employ a maximum of ten per cent of foreigner employees. In special circumstances, the *Ministerio del Trabajo* may authorise the employment of a larger number of foreigners where it is difficult or impossible to replace them by nationals, in which case the employers must train Nicaraguan personnel under the supervision and control of the Ministry for a period of not more than five years. This ten per cent is reserved only for Boards Directors and specialised personnel ([1]). Any investor may apply for preferential treatment under a special investment regime within of a Free Zone. Similar preferential treatment provided under a Free Zone can not be claimed by investors not operating under such regime. Any natural or legal persons, nationals or foreign, who are owners or possessors of goods, covered or protected by the *Ley de Protección al Patrimonio Cultural de la Nación (Decreto No. 1142)*, and decide to sales such goods, shall grant to the State preference to buy it. The societies formally incorporated abroad that are established in Nicaragua or have an agency or branch in the territory of Nicaragua are obligated to maintain in the country a legal representative with general power, inscribed in the proper registry. Nicaragua reserves the right to adopt or maintain any measure granting rights or benefits to Nicaraguan Micro, Small and Medium Enterprises (PYMES) in accordance with the *Ley de Fomento y Desarrollo en las micro, pequeña y mediana Empresa (Ley 645)* and Reglamento de Ley de Fomento y Desarrollo en las micro, pequeña y mediana Empresa Decree No. 17-2008. ([2])
	A micro, small, and medium enterprise shall be classified as such, when a natural or juridical person meet the following cumulative requirement: Micro / Small / Medium Number of employees: 1-5 / 6-30 / 31-100 Total Actives (Córdobas): Up to 200 thousand / Up to 1.5 millions / Up to 6 millions Total Sales (Córdobas): Up to 1 million / Up to 9 millions / Up to 40 millions

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Economic activity	Description of reservations
	Nicaragua reserves the right to limit the transfer or disposal of any interest in stock held in an existing state enterprise, such that only a Nicaraguan national may receive such interest. However, the preceding sentence pertains only to the initial transfer or disposal of such interest. Nicaragua reserves the right to limit control of any new enterprise created by the transfer or disposal of any interest on stock as described in the preceding paragraph. Nicaragua also reserves the right to adopt or maintain any measure related to the nationality of senior management and members of the board of directors in such new enterprise. Nicaragua reserves the right to adopt or maintain any measure with respect to coastal lands, islands, and river banks under the possession of Nicaragua. Nicaragua reserves the right to adopt or maintain any measure related to the residency requirements in the field of coastal land ownership or investment in them by investors of the other party. Nicaragua reserves the right to adopt or maintain any measure granting rights or preferences to socially or economically disadvantaged minorities and indigenous peoples. Economic activities or services considered as public services or public utilities are Unbound, which are subject to a public monopoly. These economic activities or services include: electric energy supply including transmission and distribution, supply or sewage and water services which include drinkable water, recollection, treatment and evacuation and sewage, residual and pluvial water, as well as the installation, operation, and maintenance of hydrant services, development of maps, establishment, operation, and administration of international airport, administration of lotteries, public communication services as well as the issuance, finance and marketing of postal stamps, the usage of franking machine and other analogous systems, the administration and operation of the existing ports of national interest (Corinto, Sandino, San Juan del Sur, Cabezas, el Rama and El Bluff), which are reserved to the *Empresa Portuaria Nacional* (EPN) and any other services that, given their importance for the sustainable development of the country, are recognised and regulated as such by the Legislative Assembly. Nothing in this Agreement limits the rights of Nicaragua to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, as well as any social services established or maintained for a public purpose, such as: income security on insurance, social security on insurance, social welfare, public education, public training, health, child care, public sewage services and water supply services.

Market access for non- services is unbound. Any more favourable commitments in market access for no services sectors within the meaning of Article 164 on market access in the establishment chapter, resulting from an international agreement shall constitute a commitment under this agreement as of the date of entry into force of that agreement.

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Economic activity	Description of reservations
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([3])	None, except flight personnel who participate in aviation activities for agricultural purposes within the national territory must be Nicaraguan nationals. Similarly, aircraft used for such purposes must be licensed in Nicaragua.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([4])	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	None, except that, It is required to be established as a juridical person within Nicaragua and be properly registered in the Public Trade Registry to obtain a commercial fishing license, such juridical person must appoint a legal representative with permanent residence within Nicaragua. The exploitation of fishery resources by foreign-flag vessels will be made by default of the national fleet and is subject to the regulations established by Law and the relevant conditions and limitations set up in international agreements and treaties ratified by Nicaragua. The total fishing productions and aquaculture for export purposes, must be processed and packed in plants duly authorised and established in the national territory, in compliance with regulations and specific provisions for each Hydrobiology resource. No license or permit shall be granted to any investor for fisheries under "Limited Access Regime". The resources declared for full exploitation under the limited access regime are: the spiny lobster resource in the Caribbean Sea and the coastal "penaeid" shrimp of the Caribbean Sea and the Pacific Ocean, and those subsequently declared by the "Instituto Nicaraguense de la Pesca y Acuicultura". The Special License to fishing for tuna and related species that are highly migratory, may be granted to national vessels or foreign-flag vessels which have been chartered or leased with or without an option to purchase involving the natural or juridical persons Nicaraguans or domestic companies with foreign participation The artisanal or Small Scale Fishing is reserved exclusively for nationals of Nicaragua. The State of Nicaragua will promote co-investment for the establishment and strengthening of the national fishing fleet on a non-discriminatory basis.

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Economic activity	Description of reservations
3. MINING AND QUARRYING	
A concession, authorisation, license, permit or any other empowerment titles may be required, as condition to perform an economic activity in this sector. Authorisation from regional government and municipal council applies.	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None, except that an enterprise must be established and must designate a legal representative permanently domiciled in Nicaragua.
B. Extraction of crude petroleum and natural gas ([5]) (ISIC rev 3.1: 1110)	None, except that an enterprise must be established, must designate a legal representative permanently domiciled in Nicaragua.
C. Mining of metal ores (ISIC rev 3.1: 13)	None, except an enterprise must be established and must designate a legal representative permanently domiciled in Nicaragua.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None, except an enterprise must be established and must designate a legal representative permanently domiciled in Nicaragua.
4. MANUFACTURING ([6])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.

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Economic activity	Description of reservations
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([7]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([8]))	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products ([9]) (ISIC rev 3.1: 232)	None.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.

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Economic activity	Description of reservations
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.

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Economic activity	Description of reservations
U. Recycling (ISIC rev 3.1: 371)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ([9]) (excluding nuclear based electricity generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([10])	None, except a concession, authorisation, license, permit or any other empowerment title may be required, as condition to perform an economic activity in this sector. Electricity transmission services may only be provided by the State through ENATREL (*Empresa Nacional de Transmisión Eléctrica*). And In order to engage in the distribution of electricity an enterprise must be organised under Nicaraguan law.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([11])	None, except a concession, authorisation, license, permit or any other empowerment title may be required, as condition to perform an economic activity in this sector.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([12])	None.
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	None, except that legal services in respect of Nicaraguan law and legal representation are subject to nationality requirement.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	None, except that foreign public accounting firms, auditors and accountants, either as individuals or enterprises, may exercise the profession or other relevant activity through an authorised public accounting firm or association in Nicaragua.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	
c) Taxation advisory services (CPC 863) ([13])	

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Economic activity	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
i) Veterinary services (CPC 932)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	None.
B. Computer and related services (CPC 841, 842, 843, 844)	None.
C. Research and development services (R&D) ([9])	
a) R & D services on natural sciences (CPC 851)	None, except to engage in scientific research activities related to natural resources a foreign national must have a legal representative in Nicaragua during the entire time the research is being conducted.

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Economic activity	Description of reservations
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([14]) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real estate services ([15])	
a) Involving own or leased Property (CPC 821)	Only Nicaraguan citizen or legal permanent residents in Nicaragua can apply for a real estate broker license. The Real Estate Brokers societies, may supply their services only through authorised brokers and agents and must be established in accordance with the laws of Nicaragua. International firms of real estate brokers, in order to carry out this activity in Nicaraguan territory, must be represented by a natural person or legal national real estate brokers, who will be authorised to represent the international firm and practice real estate brokerage in Nicaragua.
b) On a fee or contract basis (CPC 822)	Only Nicaraguan citizen or legal permanent residents in Nicaragua can apply for a real estate broker license. The Real Estate Brokers societies, may supply their services only through authorised brokers and agents and must be established in accordance with the laws of Nicaragua. International firms of real estate brokers, in order to carry out this activity in Nicaraguan territory, must be represented by a natural person or legal national real estate brokers, who will be authorised to represent the international firm and practice real estate brokerage in Nicaragua.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	None.
b) Relating to aircraft (CPC 83104)	None.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.

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Economic activity	Description of reservations
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
e) Technical testing and analysis services ([16]) (CPC 8676)	None.
f) Services incidental to agriculture, hunting and forestry (CPC 881)	None.
g) Services relating to fishing (CPC 882)	None.
h) Services incidental to manufacturing (CPC 884 and CPC 885)	None.
J. Placement and supply services of personnel	
i) 1. Executive search (CPC 87201)	None.

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Economic activity	Description of reservations
i) 2. Placement services (CPC 87202)	None.
i) 3. Supply services of office support personnel (CPC 87203)	None.
i) 4. Model agency services (part of CPC 87209)	None.
j) 1. Investigation services (CPC 87301)	None, except an authorisation is required.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	Unbound.
k) Related scientific and technical consulting services ([17]) (CPC 8675)	Unbound.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None, except that only Nicaraguan technical personnel shall engage in repair and maintenance services or specialty air services in Nicaragua. In the absence of such personnel, the *Instituto Nicaraguense de Aeronáutica Civil* may allow foreign pilots or other technical personnel to engage in such activities, in which case the *Instituto Nicaraguense de Aeronáutica Civil* must grant preference to nationals of other Central American countries.

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Economic activity	Description of reservations
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([18]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875 except for CPC 87504.)	None.
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	None
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ([19])	None.

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Economic activity	Description of reservations
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES Horizontal notes only for Telecommunications Sector To provide telecommunications services or make use of radio spectrum or other means of transmission, it is required an enabling document (concessions, licenses, registrations or permits) granted by TELCOR, regulator body, which may only be issued to natural or legal Nicaraguans persons or foreign legal person who maintain representation in the country, that are registered in the respective registry, are subject to the jurisdiction of the Courts of the Republic of Nicaragua and subject to all provisions of laws, regulations, rules, resolutions and administrative arrangements applicable to the telecommunications sector. Rights deriving from the Central American Telecommunications Treaty and its Protocol are applicable only between the countries of Central America. In the same way the agreements previously signed between Central American countries, both bilateral and collective agreements and other derivatives thereof, are applicable only between the countries of Central America. The provisions of the Telecommunications Section and in the present offer are not intended to set, direct or indirectly, international interconnection rates or policies applicable to such rates.	
A. Courier Services including express delivery services ([20]) (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation) as of the entry into force of this Agreement ([21])	None, except that, A legal representative must be appointed and resident in Nicaragua and Service suppliers are subject to relevant national legislation, as of the entry into force of this Agreement. ([21])
B. Telecommunications Services	
a) Services consisting of the transmission and reception of signals by any electromagnetic means ([22]), excluding broadcasting ([23])	
— Local ([24]) or public local telephone service (CPC 75211) — Public long distance telephone services ([25]) (CPC 75212) — International long distance telephone Services (CPC 7521**)	None, except as indicated for all sub sectors into horizontal notes.

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Economic activity	Description of reservations
— Mobile telephone services (CPC 75213)	None, except as indicated for all sub sectors into horizontal notes.
— Electronic Mail (CPC 7523) — Online information and data base (CPC 7523**) — Electronic data interchange (IED) (CPC 7523 **) — Data processing (CPC 843**)	None, except as indicated for all sub sectors into horizontal notes and Nicaragua reserves the right to adopt or maintain any measure related to the protection of personal data and safeguard the confidentiality of the transmitted data.
— Circuit-switched data transmission services (CPC 7523**) — Telex services (CPC 7523**) — Telegraph services (CPC 7522) — Enhanced/value-added facsimile services including store and retrieve n.a. code and protocol conversion (CPC 7521** + CPC 7529**) — Private leased circuit services (CPC 7522** + CPC 7523**) — Voice mail (CPC 7521**, CPC 7523**)	None, except as indicated for all sub sectors into horizontal notes.
— Package-switched data transmission services (CPC 7523**) — Paging services (CPC 75291)	None, except as indicated for all sub sectors into horizontal notes. And Nicaragua reserves the right to adopt or maintain any measure relative to the protection of personal data and safeguard the confidentiality of the transmitted.

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Economic activity	Description of reservations
— Teleconferencing services (CPC 75292) — Internet acces services (CPC 7523**) — Mobile data services (CPC 7523**)	
— Equipment rental services (CPC 75410) — Equipment sales services (CPC 75420) — Connection services (CPC 75430**) — Consulting services (CPC 75440) — Communications equipment maintenance services (CPC 75450)	None, except as indicated for all sub sectors into horizontal notes and Nicaragua reserves the right to adopt or maintain any measure relative to the importation of equipment that need to be homologated before they are connected to the public telecommunications network or to use radio spectrum within the frequency bands authorised.
b) Satellite broadcast transmission services ([26])	None, except that: The commitments are subject to reciprocity. Service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Nicaraguan regulatory framework for electronic communications. Service suppliers are subject to national legislation regarding licensing and other regulations, including that the legal representative be resident in Nicaragua.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	To supply construction services in Nicaragua an enterprise must be organised under Nicaraguan law; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua.

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Economic activity	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other commission agents' services (CPC 621)	None.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([27]))	None.
C. Retailing Services ([28])	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) b) Retailing services of telecommunication terminal equipment (part of CPC 7542) c) Food retailing services (CPC 631) d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([29]) (CPC 632 excluding CPC 63211 and 63297)	None.

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Economic activity	Description of reservations
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education Services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	Unbound.
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES ([9])	
A. Waste water services (CPC 9401) ([30])	The establishment, construction, and development of public works for the supply and distribution of drinking water, and collecting and disposing of wastewater, may only be performed by the *Empresa Nicaragüense de Acueductos y Alcantarillados Sanitarios* (ENACAL). ENACAL is the State entity responsible for providing potable water and collecting and disposing of wastewater, and has the following functions: (a) to capture, treat, conduct, store, distribute, and sell potable water; and to gather, treat and finally dispose of wastewater; (b) to purchase natural water, purchase and sell potable water, as well as to commercialize the services of collection, treatment and final disposal of wastewater; (c) take all necessary measures so that the release of treated wastewater minimizes the environmental impact; (d) develop the Company's Expansion Plan for the short, medium and long terms; (e) investigate, explore, develop, and exploit the water resources; and (f) any other activity required for its development.

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Economic activity	Description of reservations
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402)	Unbound.
b) Sanitation and similar services (CPC 9403)	Unbound.
C. Protection of ambient air and climate (CPC 9404) ([31])	None.
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([32])	None.
E. Noise and vibration abatement (CPC 9405)	None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
G. Other environmental and ancillary services (CPC 9409)	Unbound.
12. FINANCIAL SERVICES In addition to horizontal notes and only for Financial Services Sectors: Nicaragua reserves the right to accord benefits to financial services suppliers or public entities wholly or majority owned by the State that supply financial services and are established with a public interest purpose, including but not limited to agriculture production finance, housing credits for low income families, and credits for small and medium size enterprises. Such benefits shall not disadvantage the core operations of commercial competitors and include, but are not limited to: extension of State guarantees, tax exemptions, exceptions to the usual juridical form requirements, and the legal requirements to begin operations. Nicaragua reserves the right to adopt or maintain measures requiring the incorporation in Nicaragua of foreign financial services suppliers organised under the laws of foreign countries, excluding those seeking to operate as banks or insurance companies within Nicaragua.	

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Economic activity	Description of reservations
A. Insurance and insurance-related services 1. direct insurance (including co-insurance) (a) life; (b) non-life; 2. Reinsurance and retrocession services 3. insurance inter-mediation 4. services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services	Insurance and reinsurance activities may only be practiced by juridical persons constituted and domiciled in Nicaragua in the form of public corporations (*sociedades anónimas*) or by an autonomous state entity authorised by its constitutive law. The foreign financial service providers must comply with the requirements and obligations under the relevant laws and financial regulations in force in Nicaragua as of the date of entry into force of this Agreement. ([21])
B. Banking and other financial services (excluding insurance)	
1. Acceptance of deposits and other repayable funds from the public.	Banks that are legally constituted abroad may also operate in the country by setting up a branch office. The foreign financial service providers must comply with the requirements and obligations under the relevant laws and financial regulations in force in Nicaragua, as of the date of entry into force of this Agreement. ([21])
2. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction.	
3. Financial leasing.	
4. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts.	
5. Guarantees and commitments.	
6. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (a) money market instruments (including cheques, bills, certificates of deposits); (b) foreign exchange; (c) derivative products including, but not limited to, futures and options;	

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Economic activity	Description of reservations
(d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (e) transferable securities; (f) other negotiable instruments and financial assets, including bullion;	
7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.	
8. Money broking.	
9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services.	
10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.	
11. Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services.	
12. Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (1) through (11), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	

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Economic activity	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES ([9]) (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social services (CPC 933)	Unbound.
14. TOURISM AND TRAVEL RELATED SERVICES In order to supply tourism services in Nicaragua an enterprise must be organised under Nicaraguan law; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([33])	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None, except that tour Guides must be Nicaraguan nationals.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None. Unbound for CPC 96193, 96195.

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Economic activity	Description of reservations
B. News and press agencies services (CPC 962)	Unbound.
C. Libraries, archives, museums and other cultural services ([9]) (CPC 963)	None.
D. Sporting services (CPC 964)	None.
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ([34])	
a) International passenger transportation (CPC 7211 less national cabotage transport).	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a route concession to engage in international passenger transportation.
b) International freight transportation (CPC 7212 less national cabotage transport) ([35])	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a license to engage in maritime freight transport.
B. Internal waterways transport ([36])	
a) Passenger transportation (CPC 7221)	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a route concession to engage in internal waterways passenger transportation.
b) Freight transportation (CPC 7222)	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a route concession to engage in internal waterways freight transportation.
C. Rail transport ([37])	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	None, except that a concession is required.

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Economic activity	Description of reservations
c) Pushing and towing services (CPC 7113)	Unbound.
D. Road transport ([9])	
a) Passenger transportation (CPC 7121 and CPC 7122)	Any natural or legal person, to exploit the public passengers transport service, shall require a concession granted by the State through the *Ministerio de Transporte e Infraestructura* (MTI) or municipalities and must subject to the provisions laid down by national law regulating the matter. Only Nicaraguan persons can provide collective ground transportation in the interior of Nicaragua. The transportation of passengers within the national territory shall be conducted only by Nicaraguans suppliers.
b) Freight transportation ([9]) (CPC 7123)	Foreign companies of international cargo in order to establish in the country must meet the following special requirements: (a) fifty one per cent of its capital, at least, belongs to Nicaraguan people; (b) The effective control and direction of the company are also in the hands of Nicaraguans. The transport of local cargo *(cabotaje*) must be carry out only by national carriers, reserving the State of Nicaragua and its authorities the right to authorise to the owners of motor vehicles from countries are signatories to the SICA, and as long on their countries of origin applies principle of reciprocity to Nicaraguan nationals. The concessions will be granted for a renewable period of twenty years, must be obtained through competitive bidding under the rules established by the Law. In cases of legal persons engaged in the transport business, in any of the procedures covered by law, must be registered with the Companies Registry and subject to the principle of reciprocity and the conventions of Central American integration. The transportation any type of cargo within the national territory shall be conducted only by Nicaraguans suppliers. On a temporary manner, the MTI may authorise the operation of foreign vehicles to supply this service for the case load specialised, as long as the company who owns the load is established in Nicaragua and preserving the principle of reciprocity. Cargo for export to countries outside the Central American area and its transportation toward ports transient, local and transit cargo must be carried out by national carriers, while retaining the principle of reciprocity and the provisions of Central American Economic Integration System (SICA). Cargo entered into national fiscal depositories shall only be transported to any part of the national territory by national carriers.

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Economic activity	Description of reservations
E. Pipeline transport of goods other than fuel ([38]) ([9]) (CPC 7139)	Foreign companies of international cargo in order to establish in the country must meet the following special requirements: (a) fifty one per cent of its capital, at least, belongs to Nicaraguan people; (b) The effective control and direction of the company are also in the hands of Nicaraguans. The transport of local cargo *(cabotaje*) must be carry out only by national carriers, reserving the State of Nicaragua and its authorities the right to authorise to the owners of motor vehicles from countries are signatories to the SICA, and as long on their countries of origin applies principle of reciprocity to Nicaraguan nationals. The concessions will be granted for a renewable period of twenty years, must be obtained through competitive bidding under the rules established by the Law. In cases of legal persons engaged in the transport business, in any of the procedures covered by law, must be registered with the Companies Registry and subject to the principle of reciprocity and the conventions of Central American integration. The transportation any type of cargo within the national territory shall be conducted only by Nicaraguans suppliers. On a temporary manner, the MTI may authorise the operation of foreign vehicles to supply this service for the case load specialised, as long as the company who owns the load is established in Nicaragua and preserving the principle of reciprocity. Cargo for export to countries outside the Central American area and its transportation toward ports transient, local and transit cargo must be carried out by national carriers, while retaining the principle of reciprocity and the provisions of Central American Economic Integration System (SICA). Cargo entered into warehouses national tax can only be transferred to any part of the national territory by national carriers.
17. SERVICES AUXILIARY TO TRANSPORT ([39])	
A. Services auxiliary to Maritime Transport ([40])	
a) Maritime cargo handling services	Unbound.
b) Storage and warehousing services (part of CPC 742)	None, except that the supplying of such services is not allowed within the nationals port premises, which are reserved to the port competent authority.
c) Customs clearance services	None, except that a company operating as a customs broker in Nicaragua must be organised under Nicaraguan law and at least one customs broker official must have a valid license. The customs brokers must be nationals of Nicaragua.
d) Container station and depot services	None, except that the supplying of such services is not allowed within the nationals port premises, which are reserved to the port competent authority.

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Economic activity	Description of reservations
e) Maritime agency services	None, except that, to operate as a shipping agent, general shipping agent, or shipping consignment agent, a natural person must be a Nicaraguan national, and an enterprise must be organised under Nicaraguan law.
f) Maritime freight forwarding services	None, except to operate as a freight forwarder or freight consolidator, is required in the case of natural persons be a national of Nicaragua, and a company must be established in Nicaragua
g) Rental of vessels with crew (CPC 7213)	None, except that a company must be established in Nicaragua and ninety percent of the crew must be nationals authorised under applicable law. Only Nicaraguan nationals may be appointed as captain of any vessel sailing in national waters.
h) Pushing and towing services (CPC 7214)	Unbound.
i) Supporting services for maritime transport (part of CPC 745)	Unbound.
j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None. Unbound for Catering.
B. Services auxiliary to internal waterways transport ([40])	
a) Cargo-handling services (part of CPC 741)	Unbound.
b) Storage and warehouse services (part of CPC 742)	None, except that the supplying of such services is not allowed within the nationals port premises, which are reserved to the port competent authority.
c) Freight transport agency services (part of CPC 748)	None, except to operate as a freight forwarder or freight consolidator, is required in the case of natural persons be a national of Nicaragua, and a company must be established in Nicaragua.
d) Rental of vessels with crew (CPC 7223)	None, except that a company must be established in Nicaragua and ninety per cent of the crew must be nationals authorised under applicable law. Only Nicaraguan nationals may be appointed as captain of any vessel sailing in national waters.
e) Pushing and towing services (CPC 7224)	Unbound.

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Economic activity	Description of reservations
f) Supporting services for internal waterway transport (part of CPC 745)	Unbound.
g) Other supporting and auxiliary services (part of CPC 749)	None.
C. Services auxiliary to rail transport ([41])	
a) Cargo-handling services (part of CPC 741)	Unbound.
b) Storage and warehouse services (part of CPC 742)	Unbound.
c) Freight transport agency services (part of CPC 748)	Unbound.
d) Pushing and towing services (CPC 7113)	Unbound.
e) Supporting services for rail transport services (CPC 743)	Unbound.
f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
D. Services auxiliary to road transport ([41])	
a) Cargo-handling services (part of CPC 741)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None, except that a company must be established in Nicaragua to provide freight transport agency services.
d) Rental of commercial road vehicles with operators (CPC 7124)	None, except that a company must be established in Nicaragua to provide Rental of Commercial Road Vehicles with Operators.

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Economic activity	Description of reservations
e) Supporting services for road transport equipment (CPC 744 except for CPC 7442)	None.
f) Other supporting and auxiliary services (part of CPC 749)	None.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	Unbound.
b) Storage and warehouse services (part of CPC 742)	None, except that the supplying of these services is not allowed within the national airport precincts, which are reserved to the Airport Authority.
c) Freight transport agency services (part of CPC 748)	None, except that the supplying of these services is not allowed within the national airport precincts, which are reserved to the Airport Authority. And a company must be established in Nicaragua.
d) Rental of aircraft with crew (CPC 734)	None, except that a company must be established in Nicaragua and ninety per cent of the crew must be nationals authorised under applicable law. Only Nicaraguan nationals may be appointed as captain of any aircraft.
e) Sales and marketing	None.
f) Computer reservations System	None.
g) Airport management ([9])	Unbound.
F. Services auxiliary to pipeline transport of goods other than fuel ([42]) Storage and warehouse services of goods other than fuel transported by pipelines ([9]) (part of CPC 742)	None, a company must be established in Nicaragua to provide these services.
18. ENERGY SERVICES	
A. Services incidental to mining ([9]) (CPC 883) ([43])	None, except that an enterprise that supplies hydrocarbon exploration and testing services must be organised under Nicaraguan law. To conduct studies of hydrocarbons such as geological or geophysical studies, drafting topographic maps, seismic, or geochemical studies, a foreign national must designate a legal representative permanently domiciled in Nicaragua.

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Economic activity	Description of reservations
B. Pipeline transportation of fuels (9) (CPC 7131)	None, except foreign companies of international cargo in order to establish in the country must meet the following special requirements: (a) fifty one per cent of its capital, at least, belongs to Nicaraguan people; (b) The effective control and direction of the company are also in the hands of Nicaraguans. The transport of local cargo (*cabotaje*) must be carry out only by national carriers, reserving the State of Nicaragua and its authorities the right to authorise to the owners of motor vehicles from countries are signatories to the SICA, and as long on their countries of origin applies principle of reciprocity to Nicaraguan nationals. The concessions will be granted for a renewable period of twenty years, must be obtained through competitive bidding under the rules established by the Law. In cases of legal persons engaged in the transport business, in any of the procedures covered by law, must be registered with the Companies Registry and subject to the principle of reciprocity and the conventions of Central American integration. The transportation any type of cargo within the national territory shall be conducted only by Nicaraguans suppliers. On a temporary manner, the MTI may authorise the operation of foreign vehicles to supply this service for the case load specialised, as long as the company who owns the load is established in Nicaragua and preserving the principle of reciprocity. Cargo for export to countries outside the Central American area and its transportation toward ports transient, local and transit cargo must be carried out by national carriers, while retaining the principle of reciprocity and the provisions of Central American Economic Integration System (SICA). Cargo entered into warehouses national tax can only be transferred to any part of the national territory by national carriers.
C. Storage and warehouse services of fuels transported through pipelines (9) (part of CPC 742)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water (9)	None.
E. Retailing services of motor fuel (CPC 613)	None.

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Economic activity	Description of reservations
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water ([9])	
G. Services incidental to energy distribution ([44]) (CPC 887)	Unbound.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([45]) ([46]) (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	Unbound.
g) Domestic services (CPC 980)	Unbound.

([1]) For greater certainty this clause applies to foreign workers under an employment relation and without prejudice to commitments undertaken by Nicaragua under the chapter IV on temporary personal.
([2]) If this legislation that contains the restriction is eliminated or modified in a way that is less restrictive, the restriction listed would be deemed to be accordingly.
([3]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).
([4]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

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(5) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.
(6) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
(7) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
(8) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).
(9) The horizontal limitation on public utilities applies.
(10) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
(11) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
(12) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
(13) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.
(14) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
(15) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
(16) The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations of for utilisation authorisations (for example, car inspection, food inspection).
(17) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
(18) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
(19) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
(20) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
(21) Any more favourable treatment to domestic or foreign establishments and investors that results from future amendments in or revisions of legislation shall immediately and unconditionally be extended to establishments and investors of the EU Party.
(22) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.
(23) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
(24) The Local area geographical unit will be defined by the Regulatory body.
(25) The National Long Distance service is that supplied between a terminal connection located in a local area and any other connection point terminal located in another local area within the territory of the Republic of Nicaragua.
(26) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
(27) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
(28) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
(29) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).
(30) Corresponds to sewage services.
(31) Corresponds to Cleaning Services of Exhaust Gases.
(32) Corresponds to parts of Nature and Landscape Protection Services.
(33) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
(34) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
(35) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
(36) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
(37) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
(38) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
(39) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1 to 6.F.l) 4.

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(40) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
(41) The horizontal limitation on public utilities applies when the services require the use of the public domain.
(42) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. under 18.C.
(43) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
(44) Except for consulting services, the horizontal limitation on public utilities applies.
(45) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).
(46) The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

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PANAMA

1. The list of commitments below indicate the economic activities inscribed pursuant to Article 166 of this Agreement and, by means of limitations, conditions and qualifications, the market access and national treatment reservations that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:

   (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.

3. Economic activities not mentioned in the list below are not committed.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.

6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Economic Activity	Description of reservations
ALL SECTORS	Public utilities Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law.
ALL SECTORS	Investment Panama reserves the right to adopt or maintain any measure related to the ownership of the Panama Canal and any juridical person that may succeed the Panama Canal Authority ("PCA"). A member of the board of directors of any such juridical person must be a Panamanian national. The PCA may require that an enterprise operating in the Panama Canal be legally constituted under the law of Panama and enter into a joint venture or other legal entity with the PCA. The PCA may adopt or maintain any measure limiting the number of concessions operating in the Panama Canal. The Panama Canal includes the aquatic route proper, as well as its anchorages, dock berths, and entrances; lands and marine, lacustrine, and fluvial waters; locks; auxiliary dams; docks; and water control structures
ALL SECTORS	Investment 1. Panama reserves the right to limit the transfer or disposal of an interest held in an existing state enterprise so that only Panamanian nationals may receive that interest. 2. If Panama transfers or disposes of an interest in an existing state enterprise as described in paragraph 1, Panama may adopt or maintain a measure related to the nationality of the senior management and members of the board of directors of an enterprise that receives that interest.
ALL SECTORS	Panama reserves the right to adopt or maintain a measure for providing law enforcement and correctional services, as well as the following services to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health care or child care.
ALL SECTORS	Panama reserves the right to adopt or maintain a measure denying to foreign investors and their investments or to foreign service providers a right or privilege granted to minorities with social or economic disadvantages or native populations in their reservation areas.

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Economic Activity	Description of reservations
ALL SECTORS	1. A foreign government, foreign official or foreign state enterprise may not own real property in Panama, except property used for an embassy. 2. A foreign national, or enterprise or enterprise organised under the laws of Panama owned entirely or partially by foreign nationals, may not own real property within ten kilometres of Panama's borders.
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory excluding services	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	1. Only a person of Panama may sell for consumption in Panama fish caught in the territory of Panama. 2. Only a Panamanian-built vessel may engage in commercial or industrial shrimp fishing in the territory of Panama. 3. A vessel with a capacity of less than 150 tons may only fish for tuna in the territory of Panama if it is owned by a person of Panama. 4. Only a vessel owned by a person of Panama may obtain a licence for coastal (manual) fishing. 5. Only a Panamanian-flagged vessel that is at least seventy five per cent owned by a person of Panama and that is engaged in international tuna trade within the territory of Panama may obtain a tuna fishing licence for a preferential fee. 6. An industrial enterprise in the business of storing or selling shrimp or other marine species must locate its facilities in the Vacamonte Fishing Port, in the District of Arraijan, unless the facilities are located where farming operations occur. 7. International tuna fishing vessels must use the services of legal shipping agencies domiciled in Panama in order to obtain a licence to fish for tuna in Panamanian jurisdictional waters.

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Economic Activity	Description of reservations
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ([1]) (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	None, except: 1. A foreign government, foreign state enterprise, or juridical person in which there is direct or indirect participation of any foreign government, may not: (a) obtain a mining concession; (b) directly or indirectly, be a contractor for mining operations; (c) operate or benefit from a mining concession; or (d) acquire, possess or retain, for use in mining operations in Panama, equipment or material without previous and special authorisation issued through a Decree of the President of the Republic signed by all members of Cabinet. 2. Only a Panamanian national or an enterprise of Panama may obtain, directly or indirectly, a contract for the exploration and exploitation of limestone, sand, quarry stone, tufa, clay, gravel, debris, feldspar, plaster and other non-metallic minerals. 3. For greater certainty, the following may not obtain, operate or benefit from a contract referred to in paragraph 1, directly or indirectly, unless the Executive Branch decides otherwise: (a) a foreign government or state enterprise; or (b) a juridical person in which a foreign government has direct or indirect participation. Crude Petroleum and natural gas 1. If a contractor is a foreign juridical person, it must establish itself or open a branch in the Republic of Panama. Contractors may apply for an exemption from import tax on machinery, equipment, spare parts and other articles necessary for carrying out the activities required by their respective contracts. That exemption may be granted if the articles are of acceptable quality and competitive price, as determined by the Ministry of Commerce and Industries, and are not produced in Panama.
4. MANUFACTURING ([2])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.

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Economic Activity	Description of reservations
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ([3]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([4]))	An enterprise producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred per cent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers), must be Panamanian nationals.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.

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Economic Activity	Description of reservations
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.

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Economic Activity	Description of reservations
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semitrailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([5])	1. Electric power transmission in the territory of Panama may be supplied only by the Government of Panama. 2. Electric power distribution in the territory of Panama will be supplied by three enterprises for a period of fifteen years, under concessions granted by the *Autoridad Nacional de los Servicios Públicos (ASEP)*. This period started on October 22, 1998.

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Economic Activity	Description of reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([6])	None.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([7])	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (part of CPC 861) Exclusively: legal consultancy on international law (excludes Panamanian law) and consultancy on law of the jurisdiction in which the service supplier is qualified as a lawyer. Does not include appearance in courts or administrative, judicial, maritime or arbitral authorities in Panama, nor the drafting of legal documents.	None.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Panamanian juridical persons may make agreements to add to their letterheads and signs the names of firms, corporations and juridical or natural foreign persons engaged in the services provided by a Certified Public Accountant in his country of origin, or in international coordination of the professional practice of public accountancy.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Professional license (*idoneidad*) to provide the service is subject to nationality condition.
c) Taxation Advisory Services (CPC 863) ([8])	Professional license (*idoneidad*) to provide the service is subject to nationality condition.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Professional license (*idoneidad*) to provide the service is subject to nationality condition.

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Economic Activity	Description of reservations
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Professional license (*idoneidad*) to provide the service is subject to nationality condition.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	Professional license (*idoneidad*) to provide the service is subject to nationality condition.
i) Veterinary services (CPC 932)	Professional license (*idoneidad*) to provide the service is subject to nationality condition.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	Professional license (*idoneidad*) to provide the service is subject to nationality condition.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	1. Only the following persons may own a retail business in Panama: (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution was a naturalised Panamanian national, the spouse of a Panamanian national, or a natural person who had a child with a Panamanian national; (c) a natural person who has been a naturalised Panamanian national for at least three years; (d) a foreign national or a juridical person organised under the law of a foreign country that owned a lawful retail business in Panama on the date of entry into force of the 1972 Constitution; and (e) a juridical person, whether organised under the laws of Panama or any other country, if ownership of that person is held by natural persons described in subparagraph (a), (b), (c), or (d), as set out in paragraph 5 of Article 293 of the Constitution. 2. Notwithstanding paragraph 1(e), a foreign national may own a juridical person engaged in retail commerce if: (a) the products sold by the juridical person in retail commerce are exclusively products that are produced at its direction and bear its label; or

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Economic Activity	Description of reservations
	(b) the juridical person is engaged primarily in the sale of a service, and the products that it sells are necessarily associated with the sale of that service. 3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.
B. Computer and Related Services (CPC 84)	None.
C. Research and Development Services a) R & D services on natural sciences (CPC 851) b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real Estate Services	
a) Involving Own or Leased Property (CPC 821)	None, except that real estate brokers need to have a professional license, which is subject to nationality condition.
b) On a Fee or Contract Basis (CPC 822)	None, except that real estate brokers need to have a professional license, which is subject to nationality condition.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None.

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Economic Activity	Description of reservations
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	None.
e) Technical Testing and Analysis Services ([9]) (CPC 8676)	None.
f) services incidental to Agriculture, Hunting and Forestry (CPC 881)	None.
g) Services Relating to Fishing (CPC 882)	None.

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Economic Activity	Description of reservations
h) Services incidental to Manufacturing (CPC 884 and CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4 Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	None.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	The owners of a security company must be Panamanian nationals. In order to be a member of the board of directors, a person must meet the same criteria as apply for the ownership of a retail business, as set out in the entry for retail sales. Only a Panamanian national may hold the position of head of security or security guard in the territory of Panama. Foreign nationals engaged by a security company in the territory of Panama must obtain prior authorisation from the Panamanian government.
k) Related Scientific and Technical Consulting Services (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.

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Economic Activity	Description of reservations
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snow-mobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([10]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	None, except an enterprise producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred per cent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers), must be Panamanian nationals.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	Unbound for official translation and interpretation.

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Economic Activity	Description of reservations
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services ([11]) (CPC 87904)	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
7. COMMUNICATION SERVICES	
A. Courier Services (CPC 7512) including express delivery services ([12])	None.
B. Telecommunications Services (These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.)	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([13]), excluding broadcasting ([14])	1. An enterprise that is directly or indirectly owned or controlled by a foreign government or in which a foreign government is a partner may not supply telecommunications services in the territory of Panama. 2. Cellular mobile telephone services are provided exclusively by four operators who have been granted the concessions by the State.
b) Satellite broadcast transmission services ([15])	None except that: — the commitments are subject to reciprocity; — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Panama regulatory framework for electronic communications.

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Economic Activity	Description of reservations
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 612)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([16]))	None

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Economic Activity	Description of reservations
C. Retailing Services (CPC 61112, part of CPC 6113 and part of CPC 6121, 613, 631, 632, except retail of Panama fish caught in the jurisdictional waters of Panama)	1. Only the following persons may own a retail business in Panama: (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution was a naturalised Panamanian national, the spouse of a Panamanian national, or a natural person who had a child with a Panamanian national; (c) a natural person who has been a naturalised Panamanian national for at least three years; (d) a foreign national or a juridical person organised under the law of a foreign country that owned a lawful retail business in Panama on the date of entry into force of the 1972 Constitution; and (e) a juridical person, whether organised under the laws of Panama or any other country, if ownership of that person is held by natural persons described in subparagraph (a), (b), (c), or (d), as set out in paragraph 5 of Article 293 of the Constitution. 2. Notwithstanding paragraph 1(e), a foreign national may own a juridical person engaged in retail commerce if: (a) the products sold by the juridical person in retail commerce are exclusively products that are produced at its direction and bear its label; or (b) the juridical person is engaged primarily in the sale of a service, and the products that it sells are necessarily associated with the sale of that service. 3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.
D. Franchising (CPC 8929)	The services of the franchise operation provided at the retail level are limited to citizens of Panama.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922)	None.

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Economic Activity	Description of reservations
C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES A. Waste Water Services (CPC 9401) ([17]) B. Solid/hazardous waste management, excluding crossborder transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([18]) D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([19]) E. Noise and vibration abatement (CPC 9405)	None.

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Economic Activity	Description of reservations
F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance related services	None, except: 1. To obtain the license of insurance broker, it is required to be a Panamanian residing in the Panama. 2. At least forty nine per cent of the shares of a legal person operating as an insurance brokerage enterprise in Panama must be owned by Panamanian nationals licensed as insurance brokers in Panama. The legal representative of such an enterprise must be a Panamanian national licensed as an insurance broker in Panama.
B. Banking and other financial services (excluding insurance)	None.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311)	None.
B. Ambulance Services (CPC 93192)	None.

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Economic Activity	Description of reservations
C. Residential health facilities other than hospital services (CPC 93193)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel and Catering excluding catering in air transport services ([20]) (CPC 641, CPC 642 and CPC 643)	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	To engage in the business of Travel Agency in the territory of Panama must be a Panamanian national.
C. Tourist Guides Services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	1. An employer who hires a foreign orchestra or musical group is required to hire a Panamanian orchestra or musical group to perform at each one of the locations where the foreign orchestra or musical group performs. This obligation exists for the duration of the foreign orchestra or musical group's contract. 2. A Panamanian artist performing with a foreign artist must be hired on the same terms and with the same professional considerations. This applies but is not limited to promotions, publicity and advertising related to the event, regardless of the media used.
B. News and Press Agencies Services (CPC 962)	A company producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred per cent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers), must be Panamanian nationals.
C. Libraries, archives, museums and other cultural services (CPC 963)	Unbound.
D. Sporting services (CPC 9641)	None.

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Economic Activity	Description of reservations
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ([21]) a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation ([22]) (CPC 7212 less national cabotage transport)	None.
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.
C. Rail Transport ([23])	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	None.
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	Unbound.
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ([24]))	Requirement on established entities to use vehicles with national registration.

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▼B

Economic Activity	Description of reservations
E. Pipeline transport of goods other than fuel ([25]) (CPC 7139)	None.
17. SERVICES AUXILIARY TO TRANSPORT	
A. Services auxiliary to Maritime Transport ([26]) a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None.
B. Services auxiliary to internal waterways transport ([26]) a) Cargo-handling services (part of CPC 741)	None.

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Economic Activity	Description of reservations
b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to rail transport ([27]) a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	None.

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▼B

Economic Activity	Description of reservations
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For rental of commercial road vehicles with operators, authorisation required, not extended to foreign registered vehicles and the operator must be a Panamanian national.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748) d) Rental of aircraft with crew (CPC 734)	1. Only a person of Panama with a base of operations in Panama may hold a certificate of exploitation to supply air transportation services in Panama. 2. To obtain a certificate referred to in paragraph 1, an enterprise of Panama must also establish before the *Autoridad de Aeronáutica Civil* that the substantial property and effective control of the enterprise is owned by a Panamanian national. For example, at least fifty one per cent of the subscribed and paid-in capital of a society is represented with nominative stocks owned by a Panamanian national. 3. For domestic transport, the percentage referred to in paragraph 2 is a minimum of sixty per cent. 4. During the validity of a certificate referred to in paragraph 1 the title holder must maintain the minimum percentage of ownership by a Panamanian national set out in paragraph 2 or 3.

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Economic Activity	Description of reservations
e) Sales and Marketing	None.
f) Computer Reservations System	None.
g) Airport management	None.
F. Services auxiliary to pipeline transport of goods other than fuel ([28]) a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services Incidental to Mining ([29]) (CPC 883)	None.
B. Pipeline Transportation of fuels. (CPC 7131)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	None, except: 1. Only the following persons may own a retail business in Panama: (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution was a naturalised Panamanian national, the spouse of a Panamanian national, or a natural person who had a child with a Panamanian national; (c) a natural person who has been a naturalised Panamanian national for at least three years; (d) a foreign national or a juridical person organised under the law of a foreign country that owned a lawful retail business in Panama on the date of entry into force of the 1972 Constitution; and (e) a juridical person, whether organised under the laws of Panama or any other country, if ownership of that person is held by natural persons described in subparagraph (a), (b), (c), or (d), as set out in paragraph 5 of Article 293 of the Constitution.

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▼B

Economic Activity	Description of reservations
	2. Notwithstanding paragraph 1(e), a foreign national may own a juridical person engaged in retail commerce if: (a) the products sold by the juridical person in retail commerce are exclusively products that are produced at its direction and bear its label; or (b) the juridical person is engaged primarily in the sale of a service, and the products that it sells are necessarily associated with the sale of that service. 3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.
G. Services incidental to energy distribution (CPC 887)	None, except 1. Electric power transmission in the territory of Panama may be supplied only by the Government of Panama. 2. Electric power distribution in the territory of Panama will be supplied by three enterprises for a period of fifteen years, under concessions granted by the *Autoridad Nacional de los Servicios Públicos (ASEP)*. This period started on October 22, 1998.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021) c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022) d) Other beauty treatment services n.e.c (CPC 97029) e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation ([30]) purposes (CPC ver. 1.0 97230)	Unbound.

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▼B

Economic Activity	Description of reservations
g) Telecommunications connection services (CPC 7543)	Unbound.

([1]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.
([2]) This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
([3]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
([4]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).
([5]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([6]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
([7]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
([8]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.
([9]) Limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorizations of for utilization authorizations (for example: car inspection, food inspection).
([10]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
([11]) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
([12]) Express delivery services may include, in addition to greater speed and reliability, value-added elements such as collection from the point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt. Express delivery services does not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([13]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.
([14]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([15]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([16]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
([17]) Corresponds to sewage services.
([18]) Corresponds to Cleaning Services of Exhaust Gases.
([19]) Corresponds to parts of Nature and Landscape Protection Services.
([20]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
([21]) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
([22]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([23]) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
([24]) Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and courier services.
([25]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
([26]) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
([27]) The horizontal limitation on public utilities applies when the services require the use of the public domain.
([28]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 18.C.

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([29]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.

([30]) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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ANNEX XI

LISTS OF COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES

▼M3

SECTION A

EU PARTY

1. The list of commitments below indicates the services sectors liberalised pursuant to Article 172 of this Agreement, and, by means of reservations, the market access and national treatment limitations that apply to services and services suppliers of the Republics of the CA Party in those sectors. The list is composed of the following elements:

   (a) a first column indicating the sector or subsector in which the commitment is assumed by the Party, and the scope of liberalisation to which the reservations apply;

   (b) a second column describing the applicable reservations.

   When the column referred to under paragraph 1(b) only includes Member State-specific reservations, Member States not mentioned therein undertake commitments in the sector concerned without reservations (N.B. the absence of Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-broad reservations that may apply).

   Cross-border supply of services in sectors or subsectors covered by this Agreement and not mentioned in the list below is not committed.

2. In identifying individual sectors and subsectors:

   (a) 'CPC' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (b) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 170 and 171 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to service suppliers of the Republics of the CA Party.

4. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors and subsectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

5. In accordance with Article 159, paragraph 3, of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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7. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

ES Spain

EE Estonia

EU European Union, including all its Member States

FI Finland

FR France

EL Greece

HR Croatia

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovak Republic

SI Slovenia

SE Sweden

UK United Kingdom.

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Sector or subsector	Description of reservations
ALL SECTORS	Real estate For Modes 1 and 2 AT, BG, CY, CZ, DK, EE, EL, FI, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors. (1)
1. BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861) (2) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, *huissiers de justice* or other *officiers publics et ministériels*	For Modes 1 and 2 AT, CY, ES, EL, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements. In BE quotas apply for appearing before the 'Cour de cassation' in non-criminal cases. BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required. FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' et 'avocat auprès du Conseil d'Etat' is subject to quotas and to a nationality condition. HR: Unbound for practicing of Croatian law. HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice. LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practise and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence. SE: Admission to the Bar, necessary only for the use of the Swedish title 'advokat', is subject to a residency requirement.

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Sector or subsector	Description of reservations
(b) 1. Accounting and bookkeeping services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 FR, HU, IT, MT, RO, SI: Unbound. AT: Nationality condition for representation before competent authorities. For Mode 2 None.
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound. AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (for example joint stock companies law, stock exchange law, banking law, etc.). HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practise qualified auditing (for official purposes). Residency required for approval. LT: Auditor's report must be prepared in conjunction with an auditor accredited to practise in Lithuania. For Mode 2 None.
(c) Taxation advisory services (CPC 863) ([3])	For Mode 1 AT: Nationality condition for representation before competent authorities. CY: Tax agents must be duly authorised by the Minister of Finance. Authorisation is subject to an economic needs test. The criteria used are analogous to those for granting permission for foreign investment (listed in horizontal section), as they apply to this subsector, always taking into consideration the employment situation in the subsector. BG, MT, RO and SI: Unbound. For Mode 2 None.

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Sector or subsector	Description of reservations
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 AT: Unbound except for planning services. BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. DE: Application of the national rules on fees and emoluments for all services which are performed from abroad. HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian law. Unbound for urban planning. HU, RO: Unbound for landscape architectural services. For Mode 2 None.
(f) Engineering services and (g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 AT, SI: Unbound except for pure planning services. BG, CY, EL, IT, MT, PT: Unbound. HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian law. For Mode 2 None.
(h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	For Mode 1 AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. HR: Unbound, except for telemedicine. SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy. For Mode 2 None.

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Sector or subsector	Description of reservations
(i) Veterinary services (CPC 932)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, MT, NL, PT, RO, SI, SK: Unbound. UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information for example nutritional, behaviour and pet care. For Mode 2 None.
(j) 1. Midwives services (part of CPC 93191) (j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK, UK: Unbound. FI, PL: Unbound except for nurses. HR: Unbound, except for telemedicine. For Mode 2 None.
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ([4])	For Mode 1 AT, BE, BG, DE, CY, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI. UK: Unbound. CZ, LV, LT: Unbound except for mail order. HU: Unbound except for CPC 63211. For Mode 2 None.
B. Computer and related services (CPC 84)	For Modes 1 and 2 None.
C. Research and development services	

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Sector or subsector	Description of reservations
(a) R & D services on natural sciences (CPC 851) (b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([5]) (c) Interdisciplinary R & D services (CPC 853)	For Modes 1 and 2 EU: For publicly funded R & D services, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU.
D. Real estate services ([6])	
(a) Involving own or leased property (CPC 821)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. HR: Commercial presence required. For Mode 2 None.
(b) On a fee or contract basis (CPC 822)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. HR: Commercial presence required. For Mode 2 None.
E. Rental/leasing services without operators	
(a) Relating to ships (CPC 83103)	For Mode 1 BG, CY, DE, HU, MT, RO: Unbound. For Mode 2 None.

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Sector or subsector	Description of reservations
(b) Relating to aircraft (CPC 83104)	For Modes 1 and 2 BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound. EU: Aircraft used by EU air carriers have to be registered in the Member State licensing the air carrier or elsewhere in the EU. Waivers can be granted for short term lease contracts or under exceptional circumstances.
(c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	For Mode 1 BG, CY, HU, LV, MT, PL, RO, SI: Unbound. For Mode 2 None.
(d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.
(e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. EE: Unbound except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.
(f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other business services	
(a) Advertising (CPC 871)	For Modes 1 and 2 None.

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Sector or subsector	Description of reservations
(b) Market research and opinion polling (CPC 864)	For Modes 1 and 2 None.
(c) Management consulting services (CPC 865)	For Modes 1 and 2 None.
(d) Services related to management consulting (CPC 866)	For Modes 1 and 2 HU: Unbound for arbitration and conciliation services (CPC 86602).
(e) Technical testing and analysis services (CPC 8676)	For Mode 1 IT: Unbound for the profession of biologist and chemical analyst. HR: Unbound for services related to issuance of mandatory certificates and similar official documents. BG, CY, CZ, MT, PL, RO, SK, SE: Unbound. For Mode 2 BG, CY, CZ, MT, PL, RO, SK, SE: Unbound. HR: Unbound for services related to issuance of mandatory certificates and similar official documents.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	For Mode 1 IT: Unbound for activities reserved to agronomist and ‘periti agrari’. EE, MT, RO, SI: Unbound. For Mode 2 None.

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Sector or subsector	Description of reservations
(g) Advisory and consulting services relating to fishing (part of CPC 882)	For Mode 1 LV, MT, RO, SI: Unbound. For Mode 2 None.
(h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
(i) Placement and supply services of personnel	
(i) 1. Executive search (CPC 87201)	For Mode 1 AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound. For Mode 2 AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.
(i) 2. Placement services (CPC 87202)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. For Mode 2 AT, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SK, UK: Unbound.
(i) 3. Supply services of office support personnel (CPC 87203)	For Mode 1 AT, BG, CY, CZ, DE, EE, ES, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. For Mode 2 AT, BG, CY, CZ, DE, EE, ES, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SK, SI: Unbound.

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Sector or subsector	Description of reservations
(j) 1. Investigation services (CPC 87301)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound.
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Modes 1 and 2 HU: Unbound for CPC 87304, CPC 87305. BE, BG, CY, CZ, ES, EE, FI, FR, HR, IT, LV, LT, MT, PT, PL, RO, SI, SK: Unbound.
(k) Related scientific and technical consulting services (CPC 8675)	For Mode 1 BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services. HR: Services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons. For Mode 2 None.
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: BE, BG, CY, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. For internal waterways transport vessels: EU: Unbound. For Mode 2 None.
(l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, HR, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.

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Sector or subsector	Description of reservations
(l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.
(l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
(l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods (7) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None.
(m) Building-cleaning services (CPC 874)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. For Mode 2 None.
(n) Photographic services (CPC 875)	For Mode 1 BG, EE, MT, PL: Unbound for the supply of aerial photographic services. HR, LV: Unbound for specialty photographic services (CPC 87504). For Mode 2 None.

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Sector or subsector	Description of reservations
(o) Packaging services (CPC 876)	For Modes 1 and 2 None.
(p) Printing and publishing (CPC 88442)	For Modes 1 and 2 None.
(q) Convention services (part of CPC 87909)	For Modes 1 and 2 None.
(r) 1. Translation and interpretation services (CPC 87905)	For Mode 1 PL: Unbound for services of sworn interpreters. HR: Unbound for official documents. HU, SK: Unbound for official translation and interpretation. For Mode 2 None.
(r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 DE: Application of the national rules on fees and emoluments for all services which are performed from abroad. For Mode 2 None.
(r) 3. Collection agency services (CPC 87902)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.

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Sector or subsector	Description of reservations
(r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
(r) 5. Duplicating services (CPC 87904) ([8])	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. For Mode 2 None.
(r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
(r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None.
2. COMMUNICATION SERVICES	
A. Postal and courier services	For Modes 1 and 2 None. ([9])
(Services relating to the handling ([10]) of postal items ([11]) according to the following list of subsectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ([12]), including Hybrid mail service and Direct mail; (ii) Handling of addressed parcels and packages ([13]); (iii) Handling of addressed press products ([14]); (iv) Handling of items referred to in subsectors (i) to (iii) above as registered or insured mail; (v) Express delivery services ([15]) for items referred to in subsectors (i) to (iii) above; (vi) Handling of non-addressed items; (vii) Document exchange ([16]).	

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Sector or subsector	Description of reservations
Subsectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2,5 times the public basic tariff, provided that they weigh less than 50 grammes ([17]), plus the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235 ([18]) and part of CPC 73210 ([19]))	
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means ([20]), excluding broadcasting ([21])	For Modes 1 and 2 None.
(b) Satellite broadcast transmission services ([22])	For Modes 1 and 2 EU: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications. BE: Unbound.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Mode 1 None. For Mode 2 None.

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Sector or subsector	Description of reservations
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) A. Commission agents' services (a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) (b) Other commission agents' services (CPC 621)	For Modes 1 and 2 EU: Unbound for distribution of chemical products, of precious metals (and stones). AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use. HR: Unbound for tobacco products.
B. Wholesale trade services (a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) (b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542) (c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([23]))	For Mode 1 AT, BG, PL, RO: Unbound for distribution of tobacco and tobacco products. IT: For wholesale trade services, state monopoly on tobacco. BG, FI, PL, RO: Unbound for distribution of alcoholic beverages. SE: Unbound for retail distribution of alcoholic beverages. AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals. BG, HU, PL: Unbound for commodity brokers' services. FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals. MT: Unbound for commission agents' services. BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.

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Sector or subsector	Description of reservations
C. Retailing services ([24]) Retailing services of motor vehicles, motorcycles and snow-mobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([25]) (CPC 632 excluding CPC 63211 and 63297) D. Franchising (CPC 8929)	
5. EDUCATIONAL SERVICES (only privately-funded services)	
A. Primary education services (CPC 921)	For Mode 1 BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound. For Mode 2 CY, FI, HR, MT, RO, SE, SI: Unbound.
B. Secondary education services (CPC 922)	For Mode 1 BG, CY, FI, FR,HR, IT, MT, RO, SE: Unbound. For Mode 2 CY, FI, MT, RO, SE: Unbound.

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Sector or subsector	Description of reservations
	For Modes 1 and 2 LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher education services (CPC 923)	For Mode 1 AT, BG, CY, FI, FR, IT, MT, RO, SE: Unbound. For Mode 2 AT, BG, CY, FI, MT, RO, SE: Unbound. For Modes 1 and 2 CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).
D. Adult education services (CPC 924)	For Modes 1 and 2 AT: Unbound for adult education services by means of radio or television broadcasting. CY, FI, MT, RO, SE: Unbound.
E. Other education services (CPC 929)	For Modes 1 and 2 AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound. HR: None for correspondence education or education via telecommunications.
6. ENVIRONMENTAL SERVICES A. Waste water services (CPC 9401) ([26]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste (a) Refuse disposal services (CPC 9402)	For Mode 1 EU: Unbound except for consulting services. For Mode 2 None.

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Sector or subsector	Description of reservations
(b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([27]) D. Remediation and clean-up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ([28]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	For Modes 1 and 2 AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit.

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Sector or subsector	Description of reservations
	AT: Promotional activity and intermediation on behalf of a subsidiary not established in the EU or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the EU or by a branch established in Austria. Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the EU or by a branch not established in Austria. Exception from the higher tax can be granted. DK: Compulsory air transport insurance can be underwritten only by firms established in the EU. No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities. DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the EU or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany. FR: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the EU. PL: Unbound for reinsurance and retrocession except for risks relating to goods in international trade. PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the EU; only persons or companies established in the EU may act as intermediaries for such insurance business in Portugal. RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market. ES: For actuarial services, residence requirement and three-year relevant experience.

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Sector or subsector	Description of reservations
	For Mode 1 AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit. BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of the Republic of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Republic of Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit. LT: Unbound for direct insurance services except for insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit, except related to land transport where the risk is located in Lithuania. BG, LV, LT, PL: Unbound for insurance intermediation.

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Sector or subsector	Description of reservations
	FI: Only insurers having their head-office in the EU or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the EU. HR: Unbound for direct insurance and direct insurance intermediation services, except: (a) life insurance: for the supply of life insurance to foreign persons residing in Croatia; (b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability; (c) marine, aviation, transport. HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the EU is allowed only through a branch office registered in Hungary. IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the EU. This reservation does not apply for international transport involving imports into Italy. SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them. For Mode 2 AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for intermediation. BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of the Republic of Bulgaria, can conclude insurance contracts only with suppliers with respect to their activity in Bulgaria, which are licensed to conduct insurance activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.

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Sector or subsector	Description of reservations
	HR: Unbound for direct insurance and direct insurance intermediation services, except: (a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance; (b) non-life insurance: (i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability; (ii) — personal or property risk insurance that is not available in the Republic of Croatia, — companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works, — for ensuring the return of foreign loans (collateral insurance), — personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration, — ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); (c) marine, aviation, transport. IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the EU. This reservation does not apply for international transport involving imports into Italy.
B. Banking and other financial services (excluding insurance)	For Mode 1

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Sector or subsector	Description of reservations
	AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. BE: Establishment in Belgium is required for the provision of investment advisory services. BG: Limitations and conditions relating to the use of telecommunications network may apply. CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. EE: For acceptance of deposits, requirement of authorisation by Estonian financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch. EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the EU can act as depositories of the assets of investment funds. HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking , provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation. LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the EU can act as depositories of the assets of investment funds. IE: The provision of investment services or investment advice requires either (i) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, for example where a third-country service provider has no commercial presence in Ireland and the service is not provided to private individuals), or (ii) authorisation in another Member State in accordance with the EU Investment Services Directive.

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Sector or subsector	Description of reservations
	IT: Unbound for ‘promotori di servizi finanziari’ (financial salesmen). LV: Unbound except for participation in issues of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. LT: Commercial presence is required for pension fund management. MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of other authorised operator. RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issues of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a resident bank. SI: (i) Participation in issues of Treasury bonds, pension fund management: Unbound. (ii) All other subsectors, except participation in issues of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors. Foreign persons can only offer foreign securities through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in the Republic of Slovenia or be branches of foreign investment firms or banks. For Mode 2 BG: Limitations and conditions relating to the use of telecommunications network may apply. PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of another authorised operator.

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Sector or subsector	Description of reservations
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	
A. Hospital services (CPC 9311)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, HR, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. For Mode 2 None.
C. Residential health facilities other than hospital services (CPC 93193)	
D. Social services (CPC 933)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 BE: Unbound for social services other than convalescent and rest houses and old people's homes.
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([29])	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound except for catering. HR: Unbound. For Mode 2 None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Mode 1 BG, HU: Unbound. For Mode 2 None.

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Sector or subsector	Description of reservations
C. Tourist guides services (CPC 7472)	For Mode 1 BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound. For Mode 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound. For Mode 2 CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound. BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); ancillary theatrical services (CPC 96193). EE: Unbound for other entertainment services (CPC 96199), except for cinema theatre services. LT, LV: Unbound, except for cinema theatre operation services (part of CPC 96199).
B. News and press agencies services (CPC 962)	For Modes 1 and 2 None.
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.

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Sector or subsector	Description of reservations
D. Sporting services (CPC 9641)	For Modes 1 and 2 AT: Unbound for ski school services and mountain guide services. BG, CZ, HR, LV, MT, PL, RO, SK: Unbound. For Mode 1 CY, EE: Unbound.
E. Recreation park and beach services (CPC 96491)	For Modes 1 and 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport	For Modes 1 and 2
(a) International passenger transportation (CPC 7211 less national cabotage transport)	BG, CY, DE, EE, ES, FR, FI, EL, IT, LT, LV, MT, PL, PT, RO, SI and SE: Feedering services by authorisation.
(b) International freight transportation (CPC 7212 less national cabotage transport) ([30])	
B. Internal waterways transport	For Modes 1 and 2
(a) Passenger transportation (CPC 7221)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.
(b) Freight transportation (CPC 7222)	AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the majority of managing directors, the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens. BG, CY, CZ, EE, FI, HR, HU, LT, MT, RO, SE, SI, SK: Unbound.

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Sector or subsector	Description of reservations
C. Rail transport	For Mode 1
(a) Passenger transportation	EU: Unbound.
(CPC 7111)	For Mode 2
(b) Freight transportation	None.
(CPC 7112)	
D. Road transport	For Mode 1
(a) Passenger transportation	EU: Unbound.
(CPC 7121 and CPC 7122)	For Mode 2
(b) Freight transportation	None.
(CPC 7123, excluding transportation of mail on own account ([31]))	
E. Pipeline transport of goods other than fuel ([32])	For Mode 1
(CPC 7139)	EU: Unbound.
	For Mode 2
	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
12. SERVICES AUXILIARY TO TRANSPORT ([33])	
A. Services auxiliary to maritime transport	For Mode 1
(a) Maritime cargo handling services	EU: Unbound for customs clearance services and for container station and depot services.
(b) Storage and warehousing services	AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for maritime cargo handling services.
(part of CPC 742)	AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for storage and warehousing services.
(c) Customs clearance services	AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, IE, IT, MT, NL, PL, PT, SI, SE, UK: Unbound for pushing and towing services.
(d) Container station and depot services	
(e) Maritime agency services	

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Sector or subsector	Description of reservations
(f) Maritime freight forwarding services	AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of vessels with crew.
(g) Rental of vessels with crew (CPC 7213)	HR: Unbound except for freight transport agency services (CPC 748).
(h) Pushing and towing services (CPC 7214)	For Mode 2 None.
(i) Supporting services for maritime transport (part of CPC 745)	
(j) Other supporting and auxiliary services (part of CPC 749)	
B. Services auxiliary to internal waterways transport	For Modes 1 and 2
(a) Cargo-handling services (part of CPC 741)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserving some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.
(b) Storage and warehouse services (part of CPC 742)	EU: Unbound for pushing and towing services. HR: Unbound.
(c) Freight transport agency services (part of CPC 748)	For Mode 1
(d) Rental of vessels with crew (CPC 7223)	AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for rental of vessels with crew.

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Sector or subsector	Description of reservations
(e) Pushing and towing services (CPC 7224) (f) Supporting services for internal waterway transport (part of CPC 745) (g) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to rail transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 EU: Unbound for pushing and towing services. HR: Unbound, except for (c) (Freight transport agency services). For Mode 2 None.

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Sector or subsector	Description of reservations
D. Services auxiliary to road transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Rental of commercial road vehicles with operators (CPC 7124) (e) Supporting services for road transport (CPC 744) (f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for Rental of commercial road vehicles with operators. HR: Unbound except for (c) (Freight transport agency services) and (e) (Supporting services for road transport) that are subject to permit. For Mode 2 None.
E. Services auxiliary to air transport services	
(a) Groundhandling services (including catering services)	For Modes 1 and 2 EU: Unbound except for catering.
(b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None.

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Sector or subsector	Description of reservations
(c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None.
(d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 EU: Aircraft used by EU air carriers have to be registered in the Member States licensing the air carrier or elsewhere in the EU. Waivers can be granted for short term lease contracts or under exceptional circumstances.
(e) Sales and marketing	For Modes 1 and 2
(f) Computer reservations system	EU: Specific obligations for service suppliers operating computer reservation systems that are owned or controlled by air carriers.
(g) Airport management	For Mode 1 EU: Unbound. For Mode 2 None.
F. Services auxiliary to pipeline transport of goods other than fuel ([34]) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
13. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ([35])	For Modes 1 and 2 None.
B. Pipeline transportation of fuels (CPC 7131)	For Mode 1 EU: Unbound. For Mode 2 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.

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Sector or subsector	Description of reservations
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1 EU: Unbound for wholesale trade services of electricity, steam and hot water. For Mode 2 None.
E. Retailing services of motor fuel (CPC 613)	For Mode 1 EU: Unbound. For Mode 2 None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	For Mode 1 EU: Unbound for retailing services of electricity, (non bottled) gas, steam and hot water. BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order where: none. For Mode 2 None.
G. Services incidental to energy distribution (CPC 887)	For Mode 1 EU: Unbound except for consultancy services where: none. For Mode 2 None.

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Sector or subsector	Description of reservations
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	For Mode 1 EU: Unbound. For Mode 2 None.
(b) Hairdressing services (CPC 97021)	For Mode 1 EU: Unbound. For Mode 2 None.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1 EU: Unbound. For Mode 2 None.
(d) Other beauty treatment services n.e.c. (CPC 97029)	For Mode 1 EU: Unbound. For Mode 2 None.
(e) Spa services and non-therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([36]) (CPC ver. 1.0 97230)	For Mode 1 EU: Unbound. For Mode 2 None.
(f) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

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(1) As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

(2) Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EU acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State might therefore be necessary for representation before Courts and other competent authorities in the EU since it involves practice of EU and national procedural law. However, in some Member states, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practise.

(3) Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.(a) (Legal services).

(4) The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

(5) Part of CPC 85201, which is to be found under 1.A.(h) (Medical and dental services).

(6) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

(7) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 1.F.(l)1. to 1.F.(l)4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. (Computer services).

(8) Does not include printing services, which fall under CPC 88442 and are to be found under 1.F.(p).

(9) For subsectors (i) to (iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.

(10) The term 'handling' should be taken to include clearance, sorting, transport and delivery.

(11) 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

(12) For example letter, postcards.

(13) Books, catalogues are included hereunder.

(14) Journals, newspapers, periodicals.

(15) Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

(16) Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

(17) 'Items of correspondence': a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

(18) Transportation of mail on own account by any land Mode.

(19) Transportation of mail on own account by air.

(20) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. (Computer services).

(21) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

(22) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

(23) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 13.D.

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(24) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.(l). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 13.E. and 13.F.

(25) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.(k).

(26) Corresponds to sewage services.

(27) Corresponds to Cleaning services of exhaust gases.

(28) Corresponds to parts of Nature and landscape protection services.

(29) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 12.E.(a) (Groundhandling services).

(30) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in the same State when no revenue is involved.

(31) Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. (Postal and courier services).

(32) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.

(33) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.(l)1. to 1.F.(l)4.

(34) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 13.C.

(35) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.

(36) Therapeutical massages and thermal cure services are to be found under 1.A.(h) (Medical services), 1.A.(j)2. (Services provided by nurses, physiotherapists and para-medical personnel and health services) (8.A. and 8.C.).

▼B

SECTION B

REPUBLICS OF THE CA PARTY

COSTA RICA

1. The list of commitments below indicates the services sectors or sub-sectors committed pursuant to Article 172 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to services and services suppliers of the EU Party in those sectors or sub-sectors. The list is composed of the following elements:

   (a) A first column indicating the services sector or sub-sector in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates a services sector or sub-sector where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.

3. Cross-border supply of services in sectors or sub-sectors not mentioned in the list below is not committed.

4. In identifying individual services sectors or sub-sectors:

   (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 170 and 171 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and services suppliers of the EU Party.

6. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors or sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All sectors and sub-sectors listed:	
1. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.	
2. National railroads, docks, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas docks, shall only be given in concession the new works or the additions that are being done, not the existing ones.	
3. Services considered as public utilities or public services ([1]) may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from this obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.	
4. Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorised to practice the profession in Costa Rican territory, including advisory and consulting. Residency requirements apply. To be incorporated in some of the professional associations in Costa Rica, the foreign professional services suppliers shall demonstrate that in their country of origin, where they are authorised to practice their profession, the Costa Rican professional services suppliers can practice the profession under like circumstances.	
5. Costa Rica reserves the right to adopt or maintain any measure: (a) that grants rights or preferences to social or economic groups under disadvantage or to native groups; and (b) with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.	
6. In services included in this list, any market access and national treatment reservations maintained at local governments' level (municipalities) are consolidated; nevertheless such reservations are not listed. These reservations shall not be construed as nullifying the commitments taken by Costa Rica in Title V (Government Procurement) of Part IV of this Agreement.	

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Sector or sub-sector	Description of reservations
SPECIFIC RESERVATIONS	
1. BUSINESS SERVICES ([2])	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	For Mode 1 Nationality requirement. For Mode 2 None.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 Nationality requirement. For Mode 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 Nationality requirement. For Mode 2 None.
c) Taxation advisory services (CPC 863) ([3])	For Mode 1 Nationality requirement. For Mode 2 None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 Nationality requirement. For Mode 2 None.

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▼B

Sector or sub-sector	Description of reservations
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 Nationality requirement. For Mode 2 None.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	For Mode 1 Nationality requirement. For Mode 2 None.
i) Veterinary services (CPC 932)	For Mode 1 Nationality requirement. For Mode 2 None.
j) 1. Midwives services (part of CPC 93191)	For Mode 1 Unbound. For Mode 2 None.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Mode 1 Nationality requirement. For Mode 2 None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	For Mode 1 Nationality requirement. For Mode 2 None.

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Sector or sub-sector	Description of reservations
B. Computer and related services (CPC 84)	For Modes 1 and 2 None.
C. Research and development services (R&D) ([4])	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	For Mode 1 Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ([5]) services with regard to biodiversity ([6]) in Costa Rica shall designate a legal representative that resides in Costa Rica. For non resident foreigners different timeframes (up to six months) and fees apply for scientific or cultural collection licenses. For Mode 2 None.
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([7])	For Modes 1 and 2 None.
c) Interdisciplinary R & D services (CPC 853)	For Modes 1 and 2 None.
D. Real estate services ([8])	
a) Involving own or leased property (CPC 821)	For Modes 1 and 2 None.
b) On a fee or contract basis (CPC 822)	For Modes 1 and 2 None.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	For Mode 1 Ships must have Costa Rican flag and must be registered in Costa Rica. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.

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Sector or sub-sector	Description of reservations
	Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. For Mode 2 None.
b) Relating to aircraft (CPC 83104)	For Mode 1 Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs. For Mode 2 None.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	For Modes 1 and 2 None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Modes 1 and 2 None.
e) Relating to personal and household goods (CPC 832)	For Mode 1 Unbound for CPC 83202. For Mode 2 None.
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other business services	
a) Advertising (CPC 871)	For Mode 1 Incorporation and specific types of legal entity are required (*sociedades personales*). Foreign natural or juridical persons shall be subject to limitations for the disposal of their ownership. Broadcasting in radio, television and cinema of foreign commercials and jingles shall be subject to limitations. Preferential treatment shall be granted to commercials from Central American countries.

▼B

Sector or sub-sector	Description of reservations
	Broadcasters of radio, television and cinema commercials shall be subject to nationality, residency and registration requirements. Commercial breaks, spots and commercials sponsored by the State, any other institution of the State or other entities supported by the State shall be subject to nationality requirements. For Mode 2 None.
b) Market research and opinion polling (CPC 864)	For Modes 1 and 2 None.
c) Management consulting services (CPC 865)	For Modes 1 and 2 None.
d) Services related to management consulting (CPC 866)	For Modes 1 and 2 None.
e) Technical testing and analysis services ([9]) (CPC 8676)	For Modes 1 and 2 None.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	For Modes 1 and 2 None.
g) Advisory and consulting services incidental to fishing (part of CPC 882)	For Modes 1 and 2 None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
i) Placement and supply services of personnel	
i) 1. Executive search services (CPC 87201)	For Modes 1 and 2 None.

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▼B

Sector or sub-sector	Description of reservations
i) 2. Placement services of office support personnel and other workers (CPC 87202)	For Modes 1 and 2 None.
i) 3. Supply services of office support personnel (CPC 87203)	For Modes 1 and 2 None.
j) 1. Investigation services (CPC 87301)	For Modes 1 and 2 None.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Modes 1 and 2 None.
k) Related scientific and technical consulting services ([10]) (CPC 8675)	For Mode 1 Unbound for CPC 86751. For Mode 2 None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Modes 1 and 2 None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	For Mode 1 Subject to public monopoly. For Mode 2 None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	For Mode 1 Incorporation is required. Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs. For Mode 2 None.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([11]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None.
m) Building-cleaning services (CPC 874)	For Modes 1 and 2 None.
n) Photographic services (CPC 875)	For Mode 1 Unbound for CPC 87504. For Mode 2 None.
o) Packaging services (CPC 876)	For Modes 1 and 2 None.
p) Printing and publishing (CPC 88442)	For Modes 1 and 2 None.
q) Convention services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and interpretation services (CPC 87905)	For Modes 1 and 2 Unbound for official translation and interpretation.
r) 2. Interior design and other specialty design services (CPC 87907)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
r) 3. Collection agency services (CPC 87902)	For Modes 1 and 2 None.
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 None.
r) 5. Duplicating services (CPC 87904) ([12])	For Modes 1 and 2 None.
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
2. COMMUNICATION SERVICES	
A. Courier services including express delivery services ([13]) (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)	For Modes 1 and 2 None.
B. Telecommunications services	
a) All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting ([14]) ([15])	For Mode 1 Unbound. For Mode 2 None.
b) Satellite broadcast transmission services ([16])	For Mode 1 Unbound. For Mode 2 None.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES ([17]) (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
4. DISTRIBUTION SERVICES	
(excluding distribution of arms, munitions, explosives and other war material) ([4])	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) b) Other commission agents' services (CPC 621)	For Mode 1 Unbound for CPC 62112, 62113 and 62117. For Mode 2 None.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542) c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([18]))	For Mode 1 Unbound for CPC 62226, 6225 and 6227. For Mode 2 None.
C. Retailing services ([19])	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) b) Retailing services of telecommunication terminal equipment (part of CPC 7542) c) Food retailing services (CPC 631)	For Mode 1 Unbound for CPC 63107. For Mode 2 None.

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Sector or sub-sector	Description of reservations
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([20]) (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	For Modes 1 and 2 None.
5. EDUCATIONAL SERVICES	
(only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924) E. Other education services (CPC 929)	For Mode 1 Unbound for CPC 923. For Mode 2 None.
6. ENVIRONMENTAL SERVICES ([2])	
A. Waste water services (CPC 9401) ([21]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar services (CPC 9403)	For Mode 1 Unbound except for consulting services. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Protection of ambient air and climate (CPC 9404) ([22]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([23]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	

7. FINANCIAL SERVICES

The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of the European Union to do business or solicit in the territory of Costa Rica. Costa Rica may define "doing business" and "solicitation", provided that such definitions shall not be inconsistent with the commitments taken in Modes 1 and 2.

Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of the European Union and of financial instruments.

A. Insurance and insurance-related services	For Mode 1 Unbound except for: (a) insurance risk relating to: (i) space launching of freight (including satellite), maritime shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit;

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Sector or sub-sector	Description of reservations
	(b) retrocession and reinsurance; (c) services necessary to support global accounts; ([24]) (d) services auxiliary to insurance as referred to in Article 194.2(a)A.4 of the definition of financial service; ([25]) and (e) insurance intermediation, provided by brokers and agents outside Costa Rica, such as brokerage and agency as referred to in Article 194.2(a)A.3 of the definition of financial service. ([25]) For Mode 2 None, except for compulsory automobile insurance and occupational risk insurance.
B. Banking and other financial services (excluding insurance)	For Mode 1 Unbound except for the provision and transfer of financial information, financial data processing and related software as referred to in Article 194.2(a)B.11 of the definition of financial service; and advisory and other auxiliary services, excluding intermediation, on all the activities listed in Article 194.2(a)B.1 to B.11 of the definition of financial service. ([26]) For Mode 2 None.
8. HEALTH SERVICES AND SOCIAL SERVICES ([2]) (only privately funded services)	
A. Hospital services (CPC 9311) B. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 Unbound. For Mode 2 None.
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ([27])	For Mode 1 Unbound except for catering. For Mode 2 None.

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Sector or sub-sector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Modes 1 and 2 None.
C. Tourist guides services (CPC 7472)	For Mode 1 Residency requirement for tourist guides licenses. For Mode 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Mode 1 Unbound. For Mode 2 None.
B. News and press agencies services (CPC 962)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Libraries, archives, museums and other cultural services ([4]) (CPC 963)	For Mode 1 Unbound. For Mode 2 None.
D. Sporting services (CPC 9641)	For Modes 1 and 2 None.
E. Recreation park and beach services (including tourism marinas) (CPC 96491)	For Mode 1 Unbound. For Mode 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport ([28])	
a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport) ([29])	For Modes 1 and 2 None.
B. Internal waterways transport ([30])	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	For Mode 1 Unbound. For Mode 2 None.
C. Rail transport ([31])	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Mode 1 Subject to a public monopoly. For Mode 2 None.

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Sector or sub-sector	Description of reservations
D. Road transport ([4])	
a) Passenger transportation (CPC 7121 and CPC 7122) b) Freight transportation ([4]) (CPC 7123)	For Mode 1 Unbound. For Mode 2 None.
E. Pipeline transport of goods other than fuel ([4]) ([32]) (CPC 7139)	For Modes 1 and 2 Unbound.
12. SERVICES AUXILIARY TO TRANSPORT ([33])	
A. Services auxiliary to maritime transport ([34]) a) Maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance services d) Container station and depot services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	For Mode 1 Unbound except for CPC 742. For Mode 2 None.

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Sector or sub-sector	Description of reservations
B. Services auxiliary to internal waterways transport ([34])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 Unbound. For Mode 2 None.
C. Services auxiliary to rail transport ([35])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
D. Services auxiliary to road transport ([35])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of commercial road vehicles with operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 Unbound. For Mode 2 None.
E. Services auxiliary to air transport services	
a) Groundhandling services (including catering)	For Mode 1 Unbound except for catering. For Mode 2 None.
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None.
c) Freight transport agency services (part of CPC 748)	For Mode 1 Unbound. For Mode 2 None.
d) Rental of aircraft with crew (CPC 734)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
e) Sales and marketing	For Modes 1 and 2 None.
f) Computer reservations system	For Modes 1 and 2 None.
g) Airport management ([4])	For Mode 1 Unbound. For Mode 2 None.
F. Services auxiliary to pipeline transport of goods other than fuel ([36]) Storage and warehouse services of goods other than fuel transported by pipelines ([4]) (part of CPC 742)	For Mode 1 Unbound. For Mode 2 None.
13. ENERGY SERVICES	
A. Services incidental to mining ([4]) (CPC 883) ([37])	For Mode 1 Unbound. For Mode 2 None.
B. Pipeline transportation of fuels ([4]) (CPC 7131)	For Mode 1 Subject to a public monopoly. For Mode 2 None.
C. Storage and warehouse services of fuels transported through pipelines ([4]) (part of CPC 742)	For Mode 1 Subject to a public monopoly. For Mode 2 None.

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Sector or sub-sector	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) excluding wholesale trade services of electricity, steam and hot water ([4])	For Mode 1 Subject to a public monopoly. For Mode 2 None.
E. Retailing services of motor fuel (CPC 613)	For Mode 1 Unbound. For Mode 2 None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) excluding retailing services of electricity, (non bottled) gas, steam and hot water ([4])	For Mode 1 Unbound. For Mode 2 None.
G. Services incidental to energy distribution ([38]) (CPC 887)	For Mode 1 Unbound except for consultancy services. For Mode 2 None.
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
A. Washing, cleaning and dyeing services (CPC 9701)	For Mode 1 Unbound. For Mode 2 None.
B. Hairdressing services (CPC 97021)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1 Unbound. For Mode 2 None.
D. Other beauty treatment services n.e.c (CPC 97029)	For Mode 1 Unbound. For Mode 2 None.
E. Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([39]) ([40]) (CPC ver. 1.0 97230)	For Mode 1 Unbound. For Mode 2 None.
F. Telecommunications connection services (CPC 7543)	For Mode 1 Unbound. For Mode 2 None.

([1]) Public services include: electric energy supply, including generation, transmission, distribution and commercialisation; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

([2]) The horizontal reservations on public utilities and professional services apply.

([3]) Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 1.A.a).

([4]) The horizontal reservation on public utilities applies.

([5]) Bioprospecting includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

([6]) Biodiversity includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or *sui generis* registry systems.

([7]) Part of CPC 85201 which is to be found in Medical and dental services under 1.A.h).

([8]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

([9]) The horizontal reservation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations or for utilisation authorisations (for example, car inspection, food inspection).

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(10) The horizontal reservation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
(11) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found in Business services under 1.F.l).1 to 1.F.l).4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found in Computer services under 1.B.
(12) Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 1.F.p).
(13) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
(14) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 1.B.
(15) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
(16) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
(17) The horizontal reservation on professional services applies.
(18) These services, which include CPC 62271, are to be found in Energy services under 13.D.
(19) Does not include maintenance and repair services, which are to be found in Business services under 1.B. and 1.F.l).
Does not include retailing services of energy products which are to be found in Energy services under 13.E. and 13.F.
(20) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 1.A.k).
(21) Corresponds to sewage services.
(22) Corresponds to cleaning services of exhaust gases.
(23) Corresponds to parts of nature and landscape protection services.
(24) For the purposes of 7.A.(c): services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.
(25) This clause applies only to the lines of insurance set out in 7.A.(a), (b), and (c).
(26) It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in Article 194.2(a)B.1 through B.11 of the definition of financial service.
(27) Catering in air transport services is to be found in Services auxiliary to transport services under 12.E.a).
(28) The horizontal reservation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
(29) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in Costa Rica when no revenue is involved.
(30) The horizontal reservation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
(31) The horizontal reservation on public utilities applies to rail transport services requiring the use of the public domain.
(32) Pipeline transportation of fuels is to be found in Energy services under 13.B.
(33) Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 1.F.l).1 to 1.F.l).4.
(34) The horizontal reservation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
(35) The horizontal reservation on public utilities applies when the services require the use of the public domain.
(36) Services auxiliary to pipeline transportation of fuels are to be found in Energy services under 13.C.
(37) Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found in CONSTRUCTION SERVICES under 3.

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([38]) Except for consulting services, the horizontal reservation on public utilities applies.
([39]) Therapeutical massages and thermal cure services are to be found in Medical services under 1.A.h), Services provided by nurses, physiotherapists and para-medical personnel under 1.A.j).2 and Health services under 8.A and 8.B.
([40]) The horizontal reservation on public utilities applies to spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

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EL SALVADOR

1. The list of commitments below indicates the services sectors or sub-sectors inscribed pursuant to Article 172 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to services and services suppliers of the EU Party in those sectors or sub-sectors. The list is composed of the following elements:

   (a) a first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope to which the reservations apply; and

   (b) a second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates a sector or sub-sector where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given sector or sub-sector is without prejudice to the horizontal reservations that apply.

3. Cross-border supply of services in sectors or sub-sectors not mentioned in the list below are not committed.

4. In identifying individual sectors or sub-sectors:

   (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991; and

   (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorization) and procedures when they do not constitute a market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 170 and 171 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and services suppliers of the EU Party.

6. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors or sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Sector or sub-sector	Description of reservations
HORIZONTAL COMMITMENTS	
1. The airspace, subsoil, and the corresponding continental and insular shelf are owned by El Salvador. The State can grant a concession for the exploitation of the subsoil. 2. El Salvador may adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities. 3. El Salvador may adopt or maintain any measure relating to the execution of social readaptation laws and services, as well as any social services, when they are established or maintained for a public purpose. 4. Nothing in this Agreement, including the present list of specific commitments, will be interpreted in requiring a Party to privatize the supply of public services in the exercise of governmental authority. 5. The market access and national treatment limitations maintained at local governments' level are consolidated, though they are not listed. These limitations shall not be construed as nullifying the commitments taken by El Salvador in the chapter on Public Procurement. 6. El Salvador may require a concession, authorization, license, permit or any other empowerment titles, as a non-discriminatory condition to perform an economic activity or supply a service. 7. Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. 8. Article 170 of this Agreement refers to non-discriminatory measures.	
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) excluding legal documentations and certification services that are provided by legal professionals entrusted with public functions, such as notaries. Exclusively: consultancy services and legal information (86190**)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220) excluding public accounting	For Mode 1 Nationality condition applies to the exercise of the profession of public accountant; only public accountant can exercise the profession of external auditor. For Mode 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services) excluding public auditing	
c) Taxation Advisory Services (CPC 863) ([1]) excluding public accounting and auditing	
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 Registry in the *Registro Nacional* requires residency, except for advisory and pre-design architectural services (CPC 86711) and architectural design services (CPC 86712) which have none. Only architects that are registered may sign and seal architectural plans for construction projects. Draftsmen are subject to nationality condition. For Mode 2 None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 Registry in the *Registro Nacional* requires residency, except for advisory and consultative engineering services (CPC 86721) which have none. Only engineers that are registered may sign and seal engineering plans for construction projects. Draftsmen are subject to nationality condition. For Mode 2 None.

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Sector or sub-sector	Description of reservations
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	For Mode 1 Permanent permit granted by the *Junta de Vigilancia* is subject to residency requirement. For Mode 2 None.
i) Veterinary services (CPC 932)	
j) 1. Midwives services (part of CPC 93191)	
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	For Mode 1 None. For Mode 2 None.
Services supplied by pharmacists	For Mode 1 Permanent permit granted by the *Junta de Vigilancia* is subject to residency requirement. For Mode 2 None.
Custom Agents and special customs representatives	For Mode 1 Nationality of a Central American country required for the provision of the service. For Mode 2 None.
B. Computer and Related Services (CPC 84)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
C. Research and Development Services	
a) R & D services on natural sciences (CPC 851)	For Mode 1 None. For Mode 2 None.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([2]) c) Interdisciplinary R & D services (CPC 853)	For Mode 1 None. For Mode 2 None.
D. Real Estate Services ([3])	
a) Involving Own or Leased Property (CPC 821)	For Modes 1 and 2 None.
b) On a Fee or Contract Basis (CPC 822)	For Modes 1 and 2 None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	For Modes 1 and 2 None.
b) Relating to Aircraft (CPC 83104)	For Modes 1 and 2 None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Modes 1 and 2 None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Modes 1 and 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other Business Services	
a) Advertising (CPC 871)	For Mode 1 El Salvador requires a minimum of Salvadoran content in the production and recording of any commercial advertisement for use in El Salvador's public communications media. For Mode 2 None.
b) Market Research and Opinion Polling (CPC 864)	For Modes 1 and 2 None.
c) Management Consulting Services (CPC 865)	For Mode 1 None. For Mode 2 None.
d) Services Related to Management Consulting (CPC 866)	For Mode 1 None. For Mode 2 None.
e) Technical Testing and Analysis Services (CPC 8676) except CPC 86761 and CPC 86763	For Mode 1 None. For Mode 2 None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Mode 1 Unbound. For Mode 2 None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Mode 1 Unbound. For Mode 2 None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	For Modes 1 and 2 None.
i) 2. Placement Services (CPC 87202)	For Modes 1 and 2 None.
i) 3. Supply Services of office support personnel (CPC 87203)	For Modes 1 and 2 None.
i) 4. Model agency Services (part of CPC 87209)	For Modes 1 and 2 None.
j) 1. Investigation Services (CPC 87301) j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1 Unbound. For Mode 2 None.
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Modes 1 and 2 None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Modes 1 and 2 None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snow-mobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Modes 1 and 2 A concession or license is required for the supply of these services. El Salvador establishes reciprocity requirements for the recognition or validation of licenses, certificates, and permits issued by foreign air transport authorities.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([4]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None.
m) Building-Cleaning Services (CPC 874)	For Modes 1 and 2 None.
n) Photographic Services (CPC 875)	For Mode 1 The supply of specialty air services requires prior authorization, is subject to reciprocity, and must take into account national air transport policy. For Mode 2 None.
o) Packaging Services (CPC 876)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
p) Printing and Publishing (CPC 88442)	For Mode 1 None. For Mode 2 None.
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and Interpretation Services (CPC 87905)	For Modes 1 and 2 None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	For Modes 1 and 2 None.
r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2 None.
r) 4. Credit reporting services (CPC 87901)	For Mode 1 Unbound. For Mode 2 None.
r) 5. Duplicating services (CPC 87904) ([5])	For Modes 1 and 2 None.
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
A. Courier services including express delivery services ([6]) (CPC 75121)	For Modes 1 and 2 None.
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([7]), excluding broadcasting ([8])	For Modes 1 and 2 None.
b) Satellite broadcast transmission services ([9])	For Mode 1 None. For Mode 2 None.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Mode 1 Contractual association with an enterprise established in El Salvador is required to participate in design activities, consulting, consulting and management of engineering or architectural projects, or any type of work or study relating to such projects' construction. Foreign enterprise must have a resident representative in El Salvador. Participation of Salvadoran nationals is required in engineering or architectural projects. Builders and electrical installation technicians must be Salvadoran nationals in order to be inscribed in the *Registro Nacional de Arquitectos, Ingenieros, Proyectistas y Constructores.* For Mode 2 None.
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) Other Commission Agents' Services (CPC 621)	For Mode 1 None. For Mode 2 None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Mode 1 None. For Mode 2: None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	For Mode 1 None. For Mode 2 None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([10]))	For Mode 1 None. For Mode 2 None.
C. Retailing Services ([11]) Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([12]) (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	For Mode 1 None. For Mode 2 None.
5. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	For Mode 1 El Salvador establishes a nationality requirement for the teaching of national history and the Constitution. For Mode 2 None.
E. Other education services (CPC 929)	For Modes 1 and 2 Unbound.
6. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ([13]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403)	For Mode 1 Unbound except for consulting services. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Protection of ambient air and climate (CPC 9404) ([14]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ([15]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	

7. FINANCIAL SERVICES

For greater certainty, juridical persons supplying financial services and constituted under the laws of El Salvador are subject to non-discriminatory limitations on juridical form.

With respect to the commitments taken in mode 2 for financial services, these do not oblige a Party to allow that such suppliers do business or are announced in their territory. Each Party may define "doing business" or "announce", provided that such definition shall not be inconsistent with the commitments listed in Modes 1 and 2.

El Salvador may treat Panama as a Central American Party for the purposes of its obligations for Financial Services.

El Salvador may request the registry of the cross border financial services suppliers of another Party and of financial instruments.

A. Insurance and Insurance-Related Services	For Mode 1 Unbound for direct insurance except for the insurance of risks relating to: (i) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following; the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and

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Sector or sub-sector	Description of reservations
	(ii) goods in international transit. For Mode 2 None.
B. Banking and other financial services (excluding insurance) 1. Acceptance of deposits and other repayable funds from the public. 2. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction. 3. Financial leasing. 4. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts. 5. Guarantees and commitments. 6. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (a) money market instruments (including cheques, bills, certificates of deposits); (b) foreign exchange; (c) derivative products including, but not limited to, futures and options; (d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (e) transferable securities; (f) other negotiable instruments and financial assets, including bullion.	For Modes 1 and 2 Unbound, except for: (a) the provision and transfer of financial information as described in subparagraph (o) of the definition of financial service; (b) financial data processing as described in subparagraph (o) of the definition of financial service, subject to prior authorization from the relevant regulator, when it is required ([16]); and (c) advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services as described in subparagraph (p) of the definition of financial service ([17]). El Salvador shall allow a financial institution (other than a trust company), organized outside its territory, to provide investment advice and portfolio management services, excluding (a) custodial services, (b) trustee services, and (c) execution services that are not related to managing a collective investment scheme, to a collective investment scheme located in the territory of El Salvador.

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Sector or sub-sector	Description of reservations
7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues. 8. Money broking. 9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services. 10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments. 11. Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services. 12. Advisory and other auxiliary financial services, excluding intermediation, on all services listed above in B.1 to B.11.	
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	For Modes 1 and 2 Unbound.

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Sector or sub-sector	Description of reservations
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([18])	For Modes 1 and 2 None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	For Modes 1 and 2 None.
C. Tourist Guides Services (CPC 7472)	For Modes 1 and 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1 Foreign artist that give paid performances must seek authorization of the *Ministerio de Gobernación*, and must pay fees, in advance, or pay an adequate amount as a security deposit to the *Sindicato Gremial de Músicos, Cantantes y Bailarines Salvadoreños, Sindicato Gremial de Artista del Espectáculo and the Sindicato de Artistas Circenses*, when applicable. Foreign circuses or other similar shows must pay to the relevant circus union a performance fee and must be authorized by the appropriate Ministry. Foreign circuses must also pay an additional fee based on the gross income earned from ticket sales for each performance, as well as the total earnings from sales to the audience of flags, caps, tee shirts, balloons, photographs and other paraphernalia. The foreign circus is required to pay an adequate amount as a security deposit. Limitation on the number performances of foreign artists and circuses in El Salvador. Minimum requirement of Salvadoran participation *vis-à-vis* foreigners in the case of public performances involving the live participation of artists. For Mode 2 None.

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Sector or sub-sector	Description of reservations
B. News and Press Agencies Services (CPC 962)	For Modes 1 and 2 None.
C. Libraries, archives, museums and other cultural services (CPC 963)	For Modes 1 and 2 None.
D. Sporting services (CPC 964)	For Modes 1 and 2 None.
E. Recreation park and beach Services (CPC 96491)	For Modes 1 and 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([19])	For Modes 1 and 2 None.
B. Internal Waterways Transport a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	For Modes 1 and 2 None.
C. Rail Transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Modes 1 and 2 None.

▼B

Sector or sub-sector	Description of reservations
c) Pushing and towing services (CPC 7113)	For Modes 1 and 2 None.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122)	For Mode 1 Nationality requirement for the supply of passenger transportation services. Public passenger land transportation concessions for a specific route are subject to an economic needs test. A free public passenger land transportation concession is limited to one vehicle. For Mode 2 None.
b) Freight Transportation (CPC 7123)	For Mode 1 Unbound. For Mode 2 None.
E. Pipeline transport of goods other than fuel ([20]) (CPC 7139)	For Mode 1 None. For Mode 2 None.
12. SERVICES AUXILIARY TO TRANSPORT ([21])	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services	For Modes 1 and 2 Unbound for "maritime cargo handling services", otherwise none. Central America establishes a nationality requirement to exercise "Customs Agents" and "Special Customs Representative" services.

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Sector or sub-sector	Description of reservations
g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	For Modes 1 and 2 Unbound.

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Sector or sub-sector	Description of reservations
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	For Modes 1 and 2 Unbound.
D. Services auxiliary to road transport b) Storage and warehouse services (part of CPC 742) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 7441 and 7443) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.
E. Services auxiliary to air transport services	
a) Groundhandling services (including catering)	For Modes 1 and 2 Unbound, except for catering.

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Sector or sub-sector	Description of reservations
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 Unbound.
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 Unbound.
d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 Unbound.
e) Airport management	For Mode 1 Unbound. For Mode 2 None.
f) Sales and Marketing	For Modes 1 and 2 None.
g) Computer Reservations System	For Modes 1 and 2 None.
F. Services auxiliary to pipeline transport of goods other than fuel (22) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
13. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ([23])	For Mode 1 Unbound. For Mode 2 None.
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1 None. For Mode 2 None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1 None. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	For Mode 1 None. For Mode 2 None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297)	For Mode 1 None. For Mode 2 None.
G. Services incidental to energy distribution (CPC 887)	For Mode 1 Unbound. For Mode 2 None.
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Modes 1 and 2 None.

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▼B

Sector or sub-sector	Description of reservations
b) Hairdressing services (CPC 97021)	For Modes 1 and 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Modes 1 and 2 None.
d) Other beauty treatment services n.e.c (CPC 97029)	For Modes 1 and 2 None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([24]) (CPC ver. 1.0 97230)	For Modes 1 and 2 None.
f) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.
g) Domestic services (CPC 980)	For Modes 1 and 2 None.

([1]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.
([2]) Part of CPC 85201 which is to be found under 1.A.h). Medical (including psychologists) and dental services.
([3]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([4]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 1.F.l).1 to 1.F.l).4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer services.
([5]) Does not include printing services, which fall under CPC 88442 and are to be found under 1.F.p).
([6]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([7]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.
([8]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([9]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([10]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 13.D.
([11]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 13.E. and 13.F.
([12]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).
([13]) Corresponds to sewage services.
([14]) Corresponds to Cleaning Services of Exhaust Gases.

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([15]) Corresponds to parts of Nature and Landscape Protection Services.
([16]) It is understood that where the financial information or financial data referred to in subparagraphs (a) and (b) involve personal data, the treatment of such personal data shall be in accordance with El Salvador's law regulating the protection of such data.
([17]) It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service.
([18]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 12.D.a). Groundhandling services.
([19]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([20]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.
([21]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.l).1 to 1.F.l).4.
([22]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 13.C.
([23]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.
([24]) Therapeutical massages and thermal cure services are to be found under 1A.h). Medical services, 1.A.j).2. Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8.C).

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GUATEMALA

1. The list of commitments below indicates the services sectors or sub-sectors committed pursuant to Article 172 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to services and services suppliers of the EU Party in those sectors or sub-sectors. The list is composed of the following elements:

   (a) A first column indicating the services sector or sub-sector in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates a services sector or sub-sector where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.

3. Cross-border supply of services in sectors or sub-sectors not mentioned in the list below are not committed.

4. In identifying individual services sectors or sub-sectors:

   (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 170 and 171 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and services suppliers of the EU Party.

6. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors or sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

7. In accordance with Article 159 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All sectors and subsector listed:	

Every employer is prohibited to employ less than ninety percent of Guatemalan workers and pay them less than eighty-five percent of the total wages earned in their respective business, unless otherwise provided under special laws.

Both proportions may change:

(a) If so require obvious reasons of protecting and promoting the national economy, or lack of Guatemalans technicians in a particular activity or defending national workers to demonstrate their abilities. In all these circumstances, the Executive Branch, through agreement reasoned issued through the Ministry of Labor and Social Security, both ratios may decrease by up to ten per cent each and for a period of five years for each company, or increase them to eliminate the participation of foreign workers.

In the case the Ministry authorises the reduction of rates expressed before, it should require companies to prepare Guatemalan technicians in the branch of their activities within that purpose was granted; and

(b) When authorised and controlled immigration occur by the Executive Branch or contracted by the same, and entering or have entered the country to work in the establishment or development of settled agriculture or livestock, welfare institutions or cultural character; or in the case of Central American origin. In all these circumstances, the scope of the respective modification should be given the discretion of the Executive Branch, but the agreement that was handed down through the Ministry of Labor and Social Security must clearly state the reasons, limit and duration of the change is made.

For the purposes of the first paragraph, fractions should not be taken into account, and when the total number of employees does not exceed five, four of them shall be Guatemalan.

The provision of this measure does not apply to managers, administrators, supervisors and general managers of companies.

For greater certainty this clause applies to foreign workers under an employment relationship in the host country and without prejudice of the commitments made under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).

Guatemala reserves the right to adopt or maintain any measure that guarantees rights or preferences for Minorities and Indigenous Populations, socially and economically disadvantaged

Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.

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Sector or sub-sector	Description of reservations
SPECIFIC RESERVATIONS	
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ([1]) excludes legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	For Mode 1 Full admission to the Bar is subject to nationality condition. For Mode 2 None.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	For Modes 1 and 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Modes 1 and 2 None.
c) Taxation Advisory Services (CPC 863) ([2])	For Modes 1 and 2 None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Modes 1 and 2 None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	For Modes 1 and 2 None.
i) Veterinary services (CPC 932)	For Modes 1 and 2 None.
j) 1. Midwives services (part of CPC 93191)	For Mode 1 Unbound. For Mode 2 None.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	For Modes 1 and 2 None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	For Modes 1 and 2 None.
B. Computer and Related Services (CPC 841, 842, 843, 844, 845 and 849)	For Modes 1 and 2 None.
C. Research and Development Services (R&D)	
a) R & D services on natural sciences (CPC 851)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([3]) c) Interdisciplinary R & D services (CPC 853)	For Modes 1 and 2 None.
D. Real Estate Services ([4])	
a) Involving Own or Leased Property (CPC 821)	For Modes 1 and 2 None.
b) On a Fee or Contract Basis (CPC 822)	For Modes 1 and 2 None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	For Modes 1 and 2 None.
b) Relating to Aircraft (CPC 83104)	For Modes 1 and 2 None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Modes 1 and 2 None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Modes 1 and 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 None.
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
F. Other Business Services	
a) Advertising (CPC 871)	For Modes 1 and 2 None.
b) Market Research and Opinion Polling (CPC 864)	For Modes 1 and 2 None.
c) Management Consulting Services (CPC 865)	For Modes 1 and 2 None.
d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2 None.
e) Technical Testing and Analysis Services (CPC 8676)	For Modes 1 and 2 None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Modes 1 and 2 None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Modes 1 and 2 None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search services (CPC 87201)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
i) 2. Placement Services of office support personnel and other workers (CPC 87202)	For Mode 1 Unbound. For Mode 2 None.
i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1 Unbound. For Mode 2 None.
i) 4. Model agency services (part of CPC 87209)	For Modes 1 and 2 None.
j) 1. Investigation Services (CPC 87301)	For Mode 1 Unbound. For Mode 2 None.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Modes 1 and 2 None.
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Modes 1 and 2 None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Modes 1 and 2 None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Modes 1 and 2 None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Modes 1 and 2 None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([5]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None.
m) Building-Cleaning Services (CPC 874)	For Modes 1 and 2 None.
n) Photographic Services (CPC 875)	For Mode 1 None, except the supply of the aerial photographic services. For Mode 2 None.
o) Packaging Services (CPC 876)	For Modes 1 and 2 None.
p) Printing and Publishing (CPC 88442)	For Modes 1 and 2 None.
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 None, except for the official translation and interpretation. For Mode 2 None.

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Sector or sub-sector	Description of reservations
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	For Modes 1 and 2 None.
r) 3. Collection Agency Services (CPC 87902)	For Mode 1 Unbound. For Mode 2 None.
r) 4. Credit reporting services (CPC 87901)	For Mode 1 Unbound. For Mode 2 None.
r) 5. Duplicating services (CPC 87904) ([6])	For Modes 1 and 2 None.
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
r) 7. Telephone answering services. (CPC 87903)	For Modes 1 and 2 None.
2. COMMUNICATION SERVICES	
A. Postal and Courier Services (CPC 7511 and CPC 7512) Services relating to the handling of the postal items, according to the following list of sub-sectors whether for domestic or foreign destinations: i) Handling of addressed written communications on any kind of physical medium services including the direct mail and hybrid mail ii) Handling of addressed parcels and packages,	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
iii) handling of addressed press products, iv) handling of items referred to in i) to iii) above as registered or insured mail v) express delivery services ([7]) for items referred to i) to iii), vi) handling of non addressed items, vii) documents exchange	
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([8]), excluding broadcasting ([9])	For Mode 1 None, except that international traffic must be routed through the facilities of an enterprise with telecommunications registration certificate. For Mode 2 None.
b) Satellite broadcast transmission services ([10])	For Modes 1 and 2 None except that: — the commitments are subject to reciprocity — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Republic of Guatemala regulatory framework for electronic communications.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 None.
b) Other Commission Agents' Services (CPC 621)	For Modes 1 and 2 None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	For Modes 1 and 2 None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([11]))	For Mode 1 Unbound. For Mode 2 None.
C. Retailing Services ([12])	
Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([13]) (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	For Modes 1 and 2 None.
5. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	For Modes 1 and 2 None.
E. Other education services (CPC 929)	For Mode 1 Unbound. For Mode 2 None.
6. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ([14])	For Mode 1 Unbound, except for consulting services. For Mode 2 None.

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Sector or sub-sector	Description of reservations
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
C. Protection of ambient air and climate (CPC 9404) ([15])	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ([16])	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
E. Noise and vibration abatement (CPC 9405)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
G. Other environmental and ancillary services (CPC 94090)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and Insurance-related Services	
1. (a) Direct insurance (including co-insurance): life 1. (b) Direct insurance (including co-insurance): non-life	For Modes 1 and 2 Unbound for direct insurance, except for the insurance of risks relating to: (i) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following; the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit.
2. Reinsurance and retrocession	For Modes 1 and 2 None.
3. Insurance intermediation, such as brokerage and agency	For Modes 1 and 2 None for insurance of risk indicated in paragraph (i) and (ii) above, reinsurance and retrocession.
4. Services auxiliary to insurance	For Modes 1 and 2 None.
B. Banking and other Financial Services (excluding insurance)	
1. Acceptance of deposits and other repayable funds from the public.	For Modes 1 and 2 Unbound.
2. Lending of all types, including consumer credit, mortgage credit, factoring and financing of the commercial transaction.	For Modes 1 and 2 None.
3. Financial leasing.	For Modes 1 and 2 None.
4. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts.	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
5. Guarantees and commitments.	For Modes 1 and 2 None.
6. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (a) money market instruments (including cheques, bills, certificates of deposits); (b) foreign exchange; (c) derivative products including, but not limited to, futures and options; (d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (e) transferable securities; (f) other negotiable instruments and financial assets, including bullion.	For Modes 1 and 2 Unbound.
7. (g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.	For Modes 1 and 2 Unbound.
8. Money broking.	For Modes 1 and 2 Unbound.
9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services.	For Modes 1 and 2 None for investment advice and portfolio management services, excluding (a) custodial services, (b) trustee services, and (c) execution services not related to managing a collective investment scheme, to a collective investment scheme located in the territory of Guatemala.

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Sector or sub-sector	Description of reservations
10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.	For Modes 1 and 2 Unbound.
11. Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services.	For Modes 1 and 2 None.
12. Advisory and other auxiliary financial services, excluding intermediation, on all services listed above in B.1 to B.11.	For Modes 1 and 2 None.
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311)	For Modes 1 and 2 None.
B. Ambulances services (CPC 93192)	For Mode 1 Unbound. For Mode 2 None.
C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 Unbound. For Mode 2 None.
D. Social Services (CPC 933)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([17])	For Modes 1 and 2 None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	For Modes 1 and 2 None.
C. Tourist Guides Services (CPC 7472)	For Modes 1 and 2 None, except that only Guatemalan or nationals of a foreign country that are residents in Guatemala may provide tour guide services.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1 None, except that prior authorisation from the *Dirección de Espectáculos* is required to contract with foreign groups, enterprises, or artists. For Mode 2 None.
B. News and Press Agencies Services (CPC 962)	For Modes 1 and 2 None.
C. Libraries, archives, museums and other cultural services (CPC 963)	For Modes 1 and 2 None.
D. Sporting services (CPC 964)	For Modes 1 and 2 None.
E. Recreation park and beach services (CPC 96491)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
11. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([18])	For Modes 1 and 2 None.
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	For Mode 1 Unbound. For Mode 2 None.
C. Rail Transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Modes 1 and 2 None.
c) Pushing and towing services (CPC 7113)	For Mode 1 Unbound. For Mode 2 None.
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	For Modes 1 and 2 None.

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▼B

Sector or sub-sector	Description of reservations
b) Freight Transportation (CPC 7123)	For Modes 1 and 2 None.
E. Pipeline transport of goods other than fuel ([19]) (CPC 7139)	For Modes 1 and 2 None.
12. SERVICES AUXILIARY TO TRANSPORT ([20])	
A. Services auxiliary to Maritime Transport	
a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	For Mode 1 None for e) maritime agency services; f) maritime freight forwarding services; i) supporting services for maritime transport (part of CPC 745), and j) other supporting services (part of CPC 749). For Mode 2 None.

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Sector or sub-sector	Description of reservations
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None, except for pushing and towing services. For Mode 2 None.
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113)	For Mode 1 None, except for pushing and towing services. For Mode 2 None.

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Sector or sub-sector	Description of reservations
e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 Unbound for rental of commercial road vehicles with operators. For Mode 2 None.
E. Services auxiliary to air transport services	
a) Groundhandling services (including catering)	For Mode 1 Unbound, except for catering For Mode 2 None.
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None.
d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 None.
e) Sales and Marketing	For Modes 1 and 2 None.
f) Maintenance and repair of aircraft services	For Modes 1 and 2 None.
g) Computer Reservations System	For Modes 1 and 2 None.
h) Airport management	For Modes 1 and 2 None.
F. Services auxiliary to pipeline transport of goods other than fuel ([21]) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Modes 1 and 2 None.
13. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ([22])	For Modes 1 and 2 None.
B. Pipeline Transportation of fuels (CPC 7131)	For Modes 1 and 2 None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Modes 1 and 2 None.
E. Retailing Services of motor fuel (CPC 613)	For Modes 1 and 2 None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	For Mode 1 Unbound for retailing services of electricity, gas, steam and hot water. For Mode 2 None.
G. Services incidental to energy distribution ([23]) (CPC 887)	For Modes 1 and 2 None.
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
A. Washing, Cleaning and Dyeing services (CPC 9701)	For Mode 1 Unbound. For Mode 2 None.
B. Hairdressing services (CPC 97021)	For Mode 1 Unbound. For Mode 2 None.
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
D. Other beauty treatment services n.e.c (CPC 97029)	For Mode 1 Unbound. For Mode 2 None.
E. Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([24]) (CPC ver. 1.0 97230)	For Mode 1 Unbound. For Mode 2 None.
F. Telecommunications connection services (CPC 7543)	For Mode 1 Unbound. For Mode 2 None.
G. Domestic services (CPC 980)	For Mode 1 Unbound. For Mode 2 None.

([1]) Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as lawyer, and is subject to licensing requirements applicable in Guatemala. Legal services in respect of Guatemalan law shall in principle be carried out by or though a fully qualified lawyer admitted to the Bar in Guatemala acting personally. Full admission to the Bar in Guatemala is necessary for representation before the Courts and other competent authorities in Guatemala since it involves practice of Guatemalan procedural law.
([2]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.
([3]) Part of CPC 85201 which is to be found under 1.A.h). Medical and dental services.
([4]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([5]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 1.F.l).1 to 1.F.l).4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer and Related Services.
([6]) Does not include printing services, which fall under CPC 88442 and are to be found under 1.F.p).
([7]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([8]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer and Related Services.

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([9]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([10]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([11]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 13.D.
([12]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 13.E. and 13.F.
([13]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).
([14]) Corresponds to sewage services.
([15]) Corresponds to Cleaning Services of Exhaust Gases.
([16]) Corresponds to parts of Nature and Landscape Protection Services.
([17]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT under 12.E.a). Groundhandling services.
([18]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([19]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.
([20]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.l).1 to 1.F.l).4.
([21]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. under 13.C.
([22]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and down hole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.
([23]) Except for consulting services.
([24]) Therapeutical massages and thermal cure services are to be found under 1A.h). Medical services, 1.A.j).2. Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8.C).

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HONDURAS

1. The list of commitments below indicates the services sectors or sub-sectors committed pursuant to Article 172 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to services and services suppliers of the EU Party in those sectors or sub-sectors. The list is composed of the following elements:

   (a) A first column indicating the services sector or sub-sector in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates services sector or sub-sector where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.

3. Cross-border supply of services in sectors or sub-sectors not mentioned in the list below is not committed.

4. In identifying individual services sectors or sub-sectors:

   (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 170 and 171 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and services suppliers of the EU Party.

6. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors or sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

7. In accordance with Article 159 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All sectors and sub-sectors listed:	
Social Services: Honduras reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care.	
Public Utility: Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
The market access and national treatment limitations maintained at local governments' level are consolidated, though they are not listed. These limitations shall not be construed as nullifying the commitments taken by Honduras in Title V (Government Procurement) of Part IV of this Agreement.	
SPECIFIC RESERVATIONS	
1. BUSINESS SERVICES	
A. Professional Services For the supply of the professional services in Honduras by foreigners the recognition of the university title by the *Universidad Nacional Autonoma de Honduras* is required. For such recognition it is required to be resident in Honduras, also the obligatory incorporation in the association or corresponding professional school is required.	
a) Legal Services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	For Mode 1 None, except that legal services in respect of Honduras law and legal representation is subject to nationality condition. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 None, except for authorisation to the foreign professional by the professional association is subject to residency. For Mode 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 None, except that authorisation to the foreign professional by the professional association is subject to residency. For Mode 2 None.
c) Taxation Advisory Services (CPC 863) ([1])	For Mode 1 Authorisation to the foreign professional by the *Colegio Nacional de Contadores* is subject to residency. For Mode 2 None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 Authorisation to the foreign professional by the professional association is subject to residency. For Mode 2 None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 Authorisation to the foreign professional by the professional association is subject to residency. For Mode 2 None.

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Sector or sub-sector	Description of reservations
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	For Mode 1 Authorisation to the foreign professional by the professional association is subject to residency. For Mode 2 None.
i) Veterinary services (CPC 932)	For Mode 1 Authorisation to the foreign professional by the professional association is subject to residency. The authorisation gives the right to obtain the license to work, required for the provision of the service. For Mode 2 None.
j) 1. Midwives services (part of CPC 93191)	For Modes 1 and 2 None.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	For Mode 1 Authorisation to the foreign professional by the professional association is subject to residency and an exam. The authorisation gives the right to obtain the license to work, required for the provision of the service. For Mode 2 None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
B. Computer and Related Services (CPC 841, 842, 843, 844)	For Modes 1 and 2 None.
C. Research and Development Services	
a) R & D services on natural sciences (CPC 851)	For Modes 1 and 2 None.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([2]) c) Interdisciplinary R & D services (CPC 853)	For Modes 1 and 2 None.
D. Real Estate Services ([3])	
a) Involving Own or Leased Property (CPC 821)	For Modes 1 and 2 None.
b) On a Fee or Contract Basis (CPC 822)	For Modes 1 and 2 None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	For Modes 1 and 2 None.
b) Relating to Aircraft (CPC 83104)	For Modes 1 and 2 None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Modes 1 and 2 None.

Sector or sub-sector	Description of reservations
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Modes 1 and 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 None.
f) Telecommunications equipment rental (CPC 7541)	For Mode 1 Unbound. For Mode 2 None.
F. Other Business Services	
a) Advertising (CPC 871)	For Modes 1 and 2 None, except that enterprises organised under foreign law may enter into contracts to provide business administration consulting services after confirmation of the contract by the *Colegio de Administradores de Empresas de Honduras* if such services are not otherwise available in Honduras or because of contractual needs. In order to provide such services, such enterprises must form a partnership with Honduran firms that are duly registered with the *Colegio de Administradores de Empresas de Honduras*. Foreign and enterprises organised under foreign law must pay registration fees that are higher than those imposed on Honduran nationals and enterprises organised under Honduran law. In order to provide economic consulting services into the territory of Honduras, economic consulting enterprises organised under foreign law must be represented by a member of the *Colegio Hondureño de Economistas*.
b) Market Research and Opinion Polling (CPC 864)	For Modes 1 and 2 None.
c) Management Consulting Services (CPC 865)	For Modes 1 and 2 None.
d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2 None.
e) Technical Testing and Analysis Services ([4]) (CPC 8676)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Modes 1 and 2 None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Modes 1 and 2 None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2. None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	For Modes 1 and 2 None.
i) 2. Placement Services (CPC 87202)	For Modes 1 and 2 None.
i) 3. Supply Services of office support personnel (CPC 87203)	For Modes 1 and 2 None.
j) 1. Investigation Services (CPC 87301)	For Modes 1 and 2 Unbound.

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Sector or sub-sector	Description of reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Modes 1 and 2 None.
k) Related Scientific and Technical Consulting Services ([5]) (CPC 8675)	For Modes 1 and 2 None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Modes 1 and 2 None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Modes 1 and 2 None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Modes 1 and 2 None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([6]) (CPC 633, CPC 7545, CPC8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
m) Building-Cleaning Services (CPC 874)	For Modes 1 and 2 None.
n) Photographic Services (CPC 875)	For Modes 1 and 2 None.
o) Packaging Services (CPC 876)	For Modes 1 and 2 None.
p) Printing and Publishing (CPC 88442)	For Modes 1 and 2 None.
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and interpretation services (CPC 87905)	For Modes 1 and 2 None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	For Modes 1 and 2 None.
r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2 None.
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
r) 5. Duplicating services (CPC 87904) ([7])	For Modes 1 and 2 None.
r) 6. Telecommunications consulting services (CPC 7544)	For Mode 1 Unbound. For Mode 2 None.
r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None.
2. COMMUNICATION SERVICES	
A. Courier Services ([8]) (CPC 7512) Services relating to the handling ([9]) of the postal items ([10]), according to the following list of sub-sectors whether for domestic or foreign destinations: i) Handling of addressed written communications on any kind of physical medium ([11]), including the direct mail and hybrid mail, ii) Handling of addressed parcels and packages ([12]), iii) handling of addressed press products ([13]), iv) handling of items referred to in i) to iii) above as registered or insured mail, v) Express delivery services ([14]) for items referred to i) to iii), vi) handling of non-addressed items, vii) documents exchange ([15])	For Modes 1 and 2 None.
B. Telecommunications Services	
In addition to horizontal notes and only for Telecommunications Services Sectors Honduras reserves its right to adopt, maintain, or modify the level of participation in property of the Honduran Telecommunication Enterprise (HONDUTEL) as well as affiliates or subsidiaries.	

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Sector or sub-sector	Description of reservations
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([16]), excluding broadcasting ([17])	For Mode 1 None except that foreign governments may not participate directly or indirectly in the provision of public telecommunications services. Foreign companies must report their current address and appoint a legal representative in Honduras. For Mode 2 None.
b) Satellite broadcast transmission services ([18])	For Modes 1 and 2 None.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Mode 1 Unbound. For Mode 2 None.
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 None.
b) Other Commission Agents' Services (CPC 621)	For Modes 1 and 2 None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 None.

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▼B

Sector or sub-sector	Description of reservations
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	For Modes 1 and 2 None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([19]))	For Modes 1 and 2 None.
C. Retailing Services ([20]) Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([21]) (CPC 632 excluding CPC 63211 and 63297)	For Modes 1 and 2 None.
D. Franchising (CPC 8929)	For Modes 1 and 2 None.
5. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	For Modes 1 and 2 None, except that a school director or supervisor must be a Honduran national by birth. Teachers at all levels of the education system must be Honduran nationals by birth. Foreign nationals may, however, teach particular subjects at the middle and high school levels if there are no such Honduran nationals available to teach such subjects. Notwithstanding the preceding sentence, foreign nationals may teach the Constitution, civic education, geography, and the history of Honduras only if there is reciprocity for Honduran nationals in their country of origin. Private schools at all levels must be organised under Honduran law.

▼B

Sector or sub-sector	Description of reservations
E. Other education services (CPC 929)	For Mode 1 Unbound. For Mode 2 None.
6. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ([22]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([23]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ([24]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.

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Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
In addition to horizontal notes and only for Financial Services Sectors: Honduras reserves the right to adopt or maintain measures with respect to the service suppliers by Savings and Loan Cooperatives.	
A. INSURANCE AND INSURANCE-RELATED SERVICES	For Mode 1 Unbound for direct insurance services except for insurance of risks relating to: (i) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following; the goods being transported, the vehicle transporting the goods and any liability arising there from; and (ii) goods in international transit. For Mode 2 None.
B. BANKING AND OTHER FINANCIAL SERVICES (EXCLUDING INSURANCE)	
1. Acceptance of deposits and other repayable funds from the public. 2. Lending of all types, including consumer credit, mortgage credit, factoring and financing of the commercial transaction. 3. Financial leasing. 4. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts. 5. Guarantees and commitments. 6. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (a) money market instruments (including cheques, bills, certificates of deposits);	For Mode 1 Unbound except for: (a) the provision and transfer or financial information as described in subparagraph 11. of the definition of financial services, (b) advisory and other auxiliary financial services excluding intermediation relating to banking and other financial services as described in paragraph 12. of the definition of financial services ([25]). For Mode 2 None.

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Sector or sub-sector	Description of reservations
(b) foreign exchange; (c) derivative products including, but not limited to, futures and options; (d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (e) transferable securities; (f) other negotiable instruments and financial assets, including bullion.	
7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.	
8. Money broking.	
9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services.	
10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.	
11. Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services.	
12. Advisory and other auxiliary financial services, excluding intermediation, on all services listed above in B.1 to B.11.	

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Sector or sub-sector	Description of reservations
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	For Modes 1 and 2 None.
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([26])	For Modes 1 and 2 None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	For Modes 1 and 2 None.
C. Tourist Guides Services (CPC 7472)	For Modes 1 and 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
B. News and Press Agencies Services (CPC 962)	For Mode 1 Unbound. For Mode 2 None.
C. Libraries, archives, museums and other cultural services (CPC 963)	For Modes 1 and 2 None.
D. Sporting services (CPC 964)	For Modes 1 and 2 None.
E. Recreation park and beach Services (CPC 96491)	For Modes 1 and 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport ([27]) ([28]) a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([29])	For Modes 1 and 2 None.
B. Internal Waterways Transport ([30]) a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
C. Rail Transport (31) a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112) c) Pushing and towing services (CPC 7113)	For Modes 1 and 2 None.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122)	For Mode 1 None provided that there is reciprocity for Honduran services providers in their country of origin. Preference for national service providers for selected routes. For Mode 2 None.
b) Freight Transportation (CPC 7123)	For Mode 1 None provided that there is reciprocity for Honduran services providers in their country of origin. Preference for national service providers for selected routes. For Mode 2 None.
E. Pipeline transport of goods other than fuel (32) (CPC 7139)	For Mode 1 None provided that there is reciprocity for Honduran services providers in their country of origin. Preference for national service providers for selected routes. For Mode 2 None
12. SERVICES AUXILIARY TO TRANSPORT (33)	
A. Services auxiliary to Maritime Transport (34) a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742)	For Mode 1 None for e) maritime agency services; f) maritime freight forwarding services; i) supporting services for maritime transport (part of CPC 745), and j) other supporting services (part of CPC 749). For Mode 2 None.

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Sector or sub-sector	Description of reservations
c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport ([34]) a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None, except for e) pushing and towing services (CPC 7224). For Mode 2 None.

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▼B

Sector or sub-sector	Description of reservations
C. Services auxiliary to rail transport ([35]) a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None, except for e) pushing and towing services (CPC 7224). For Mode 2 None.
D. Services auxiliary to road transport ([35]) a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None, except for rental of commercial road vehicles with operators (CPC 7124). For Mode 2 None.

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▼B

Sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Groundhandling services (including catering)	For Modes 1 and 2 None.
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None.
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None.
d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 None.
e) Sales and Marketing	For Modes 1 and 2 None.
f) Computer Reservations System	For Modes 1 and 2 None.
g) Airport management	For Modes 1 and 2 Unbound.
F. Services auxiliary to pipeline transport of goods other than fuel ([36]) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
13. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ([37])	For Modes 1 and 2 None.
B. Pipeline Transportation of fuels (CPC 7131)	For Modes 1 and 2 None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Modes 1 and 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1 Nationality condition applies for sales of petroleum products (liquid fuel, automotive oil, diesel, kerosene, and LPG). For Mode 2 None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	For Mode 1 None, except for retailing services of electricity, gas, steam and hot water. For Mode 2 None.
G. Services incidental to energy distribution ([38]) (CPC 887)	For Modes 1 and 2 None.
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Mode1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) Hairdressing services (CPC 97021)	For Mode 1 Unbound. For Mode 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1 Unbound. For Mode 2 None.
d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1 Unbound. For Mode 2 None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([39]) ([40]) (CPC ver. 1.0 97230)	For Mode 1 Unbound. For Mode 2 None.
f) Telecommunications connection services (CPC 7543)	For Mode 1 Unbound. For Mode 2 None.

([1]) Does not include legal advisory and legal representational services on tax matters, which are to be found in Business services under 1.A.a).
([2]) Part of CPC 85201 which is to be found Medical and dental services under 1.A.h).
([3]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([4]) The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations of for utilisation authorisations (for example. car inspection, food inspection).
([5]) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
([6]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found in Business services under 1.F.l).1 to 1.F.l).4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found in Computer services under 1.B.
([7]) Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 1.F.p).
([8]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.

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([9]) The term handling should be taken to include clearance, sorting, transport and delivery.
([10]) The expression "the mail" refers to items handling by any type of commercial operator.
([11]) For example, letter, postcards.
([12]) Books, catalogues are included hereunder.
([13]) Journals, newspapers and periodicals.
([14]) The delivery services may include, in addition to greater speed and reliability, value-added elements such as collection from the point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.
([15]) refers to items handled by any type of commercial operator.
([16]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 1.B.
([17]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([18]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([19]) These services, which include CPC 62271, are to be found in Energy services under 13.D.
([20]) Does not include maintenance and repair services, which are to be found in Business services under 1.B. and 1.F.l).
Does not include retailing services of energy products which are to be found in Energy services under 13.E. and 13.F.
([21]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 1.A.k).
([22]) Corresponds to sewage services.
([23]) Corresponds to Cleaning Services of Exhaust Gases.
([24]) Corresponds to parts of Nature and Landscape Protection Services.
([25]) It is understood the advisory services includes portfolio management advice but not other services related to portfolio management and that auxiliary does not include those services referred to in subparagraphs (e) through (o) of the definition of financial services.
([26]) Catering in air transport services is to be found in Services auxiliary to transport services under 12.E.a). Groundhandling services.
([27]) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
([28]) Subject to the definition of the Section VI, International Maritime Transport Services.
([29]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([30]) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
([31]) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
([32]) Pipeline transportation of fuels is to be found in Energy services under 13.B.
([33]) Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 1.F.l).1 to 1.F.l).4.
([34]) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
([35]) The horizontal limitation on public utilities applies when the services require the use of the public domain.
([36]) Services auxiliary to pipeline transportation of fuels are to be found in Energy services Under 13.C.

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([37]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and down hole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.

([38]) Except for consulting services, the horizontal limitation on public utilities applies.

([39]) Therapeutical massages and thermal cure services are to be found in Medical services under 1.A.h). Services provided by nurses, physiotherapists and para-medical personnel under 1.A.j).2 and Health services 8.A and 8.B.

([40]) The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

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NICARAGUA

1. The list of commitments below indicates the services sectors or sub-sectors inscribed pursuant to Article 172 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to services and services suppliers of the EU Party in those sectors or sub-sectors. The list is composed of the following elements:

   (a) A first column indicating the services sector or sub-sector in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates services sector or sub-sector where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.

3. Cross-border supply of services in sectors or sub-sectors not mentioned in the list below are not committed.

4. In identifying individual services sectors or sub-sectors:

   (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute a market access or national treatment limitations, conditions and qualifications within the meaning of Articles 170 and 171 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and services suppliers of the EU Party.

6. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors or sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

7. In accordance with Article 159 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

9. The commitments contained in this list should not imply a less favourable treatment for in services and service suppliers of the EU Party than under the terms, limitations and conditions provided for under GATS.

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Sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All sectors and sub-sectors listed:	Nicaragua reserves the right to adopt or maintain any measure granting rights or preferences to socially or economically disadvantaged minorities and indigenous peoples. Economic activities or services considered as public services or public utilities are unbound, which are subject to a public monopoly. These economic activities or services include: electric energy supply including transmission and distribution, supply or sewage and water services which include drinkable water, recollection, treatment and evacuation and sewage, residual and pluvial water, as well as the installation, operation, and maintenance of hydrant services, development of maps, establishment, operation, and administration of international airport, administration of lotteries, public communication services as well as the issuance, finance and marketing of postal stamps, the usage of franking machine and other analogous systems, the administration and operation of the existing ports of national interest (Corinto, Sandino, San Juan del Sur, Cabezas, el Rama and El Bluff), which are reserved to the *Empresa Portuaria Nacional* (EPN) and any other services that, given their importance for the sustainable development of the country, are recognised and regulated as such by the Legislative Assembly. Nothing in this Agreement limits the rights of Nicaragua to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, as well as any social services established or maintained for a public purpose, such as: income security on insurance, social security on insurance, social welfare, public education, public training, health, child care, public sewage services and water supply services. The supply of professional services through natural o legal persons, require the compliance of requirements and authorisation for the supply of such services, in accordance with the provisions of *Ley de Colegiación y del Ejercicio Profesional, Ley No. 588.* The undertaking commitments by Nicaragua under the Central American Economic Integration shall not be affected by the commitments set up pursuant to Title on Establishment, Trade in Services and E-commerce and this Schedule.
SPECIFIC RESERVATIONS	
1. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	For Mode 1 None, except that except that legal services in respect of Nicaraguan law is subject to nationality requirement. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 None, Foreign public accounting firms, auditors, and accountants, either as individuals or enterprises, may exercise their profession in Nicaragua, or other related activity, through an authorised Nicaraguan public accounting firm or association. Foreign Accountants' report must be approved by an authorised Nicaraguan public accounting firm or association. For Mode 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 None, except that foreign Auditors' report must be approved by an authorised Nicaraguan public accounting firm or association. For Mode 2 None.
c) Taxation advisory services (CPC 863) ([1])	For Mode 1 None. For Mode 2 None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 None, except that the planning and landscape made for foreign architects must be guaranteed through an authorised architect in Nicaragua. For Mode 2 None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 None, except that the planning and landscape made for foreign architects must be guaranteed through an authorised architect in Nicaragua. For Mode 2 None.

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Sector or sub-sector	Description of reservations
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	For Modes 1 and 2 None.
i) Veterinary services (CPC 932)	For Mode 1 None. For Mode 2 None.
j) 1. Midwives services (part of CPC 93191)	For Modes 1 and 2 None.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Modes 1 and 2 None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	For Modes 1 and 2 None.
B. Computer and related services (CPC 841, 842, 843, 844)	For Mode 1 None. For Mode 2 None.
C. Research and Development Services (R&D) (2)	
a) R & D services on natural sciences (CPC 851)	For Mode 1 None, except to engage in scientific research activities related to natural resources a foreign national must have a legal representative in Nicaragua during the entire time the research is being conducted. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([3]) c) Interdisciplinary R & D services (CPC 853)	For Modes 1 and 2 None.
D. Real estate services ([4])	
a) Involving own or leased property (CPC 821)	For Modes 1 and 2 None.
b) On a fee or contract basis (CPC 822)	For Modes 1 and 2 None.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	For Modes 1 and 2 None.
b) Relating to aircraft (CPC 83104)	For Modes 1 and 2 None.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	For Modes 1 and 2 None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Modes 1 and 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 None.
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
F. Other business services	
a) Advertising (CPC 871)	For Modes 1 and 2 None.
b) Market research and opinion polling (CPC 864)	For Modes 1 and 2 None.
c) Management consulting services (CPC 865)	For Modes 1 and 2 None.
d) Services related to management consulting (CPC 866)	For Modes 1 and 2 None.
e) Technical testing and analysis services ([5]) (CPC 8676)	For Modes 1 and 2 None.
f) services incidental to agriculture, hunting and forestry (CPC 881)	For Mode 1 None. For Mode 2 None.
g) Services relating to fishing (CPC 882)	For Mode 1 None. For Mode 2 Unbound.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
i) Placement and supply services of personnel	
i) 1. Executive search (CPC 87201)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
i) 2. Placement services (CPC 87202)	For Modes 1 and 2 None.
i) 3. Supply services of office support personnel (CPC 87203)	For Mode 1 Unbound. For Mode 2 None.
j) 1. Investigation services (CPC 87301)	For Mode 1 Unbound. For Mode 2 None.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1 Unbound. For Mode 2 None.
k) Related scientific and technical consulting services ([6]) (CPC 8675)	For Modes 1 and 2 None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Modes 1 and 2 None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	For Modes 1 and 2 None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	For Modes 1 and 2 None, except that, only Nicaraguan technical personnel may engage in remunerated repair and maintenance services or specialty air services in Nicaragua. In the absence of such personnel, the *Instituto Nicaraguense de Aeronáutica Civil* may allow foreign pilots or other technical personnel to engage in such activities, in which case the *Instituto Nicaraguense de Aeronáutica Civil* must grant preference to nationals of other Central American countries.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([7]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None.
m) Building-cleaning services (CPC 874)	For Modes 1 and 2 None.
n) Photographic services (CPC 875) except for CPC 87504	For Modes 1 and 2 None.
o) Packaging services (CPC 876)	For Modes 1 and 2 None.
p) Printing and publishing (CPC 88442)	For Modes 1 and 2 None.
q) Convention services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and interpretation services (CPC 87905)	For Mode 1 None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider. For Mode 2 None.

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Sector or sub-sector	Description of reservations
r) 2. Interior design and other specialty design services (CPC 87907)	For Modes 1 and 2 None.
r) 3. Collection agency services (CPC 87902)	For Modes 1 and 2 None.
r) 4. Credit reporting services (CPC 87901)	For Mode 1 Unbound. For Mode 2 Unbound.
r) 5. Duplicating services (CPC 87904) ([8])	For Mode 1 Unbound. For Mode 2 Unbound.
r) 6. Telecommunications consulting services (CPC 7544)	For Mode 1 Unbound. For Mode 2 None.
2. COMMUNICATION SERVICES Horizontal notes only for Telecommunications Sector To provide telecommunications services or make use of radio spectrum or other means of transmission, it is required an enabling document (concessions, licenses, registrations or permits) granted by TELCOR, regulator body, which may only be issued to natural or legal Nicaraguans persons or foreign legal person who maintain representation in the country, that are registered in the respective registry, are subject to the jurisdiction of the Courts of the Republic of Nicaragua and subject to all provisions of laws, regulations, rules, resolutions and administrative arrangements applicable to the telecommunications sector.	

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Sector or sub-sector	Description of reservations
A. Courier Services including express delivery services ([9]) (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation) as of the entry into force of this Agreement ([10])	For Modes 1 and 2 None, except that a legal representative must be appointed and resident in Nicaragua and Service suppliers are subject to relevant national legislation, as of the date of entry into force of this Agreement ([10]).
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([11]), excluding broadcasting ([12])	
Local ([13]) or public local telephone service (CPC 75211) Public long distance telephone services ([14]) (CPC 75212) International long distance telephone services (CPC 7521**)	For Modes 1 and 2 None.
Mobile telephone services (CPC 75213)	For Modes 1 and 2 None.
b) Electronic Mail (CPC 7523) c) Online information and data base (CPC 7523**) d) Electronic data Interchange (IED) (CPC 7523**) e) Data processing (CPC 843**)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
f) Circuit-switched data transmission services (CPC 7523**) g) Telex services (CPC 7523**) h) Telegraph services (CPC 7522) i) Enhanced/value-added facsimile services including store and retrieve n.a. code and protocol conversion (CPC 7521** + CPC 7529**) j) Private leased circuit services (CPC 7522** + CPC 7523**) k) Voice mail (CPC 7521**, CPC 7523**)	For Modes 1 and 2 None.
l) package-switched data transmission services (CPC 7523**) m) Paging services (CPC 75291) n) Teleconferencing services (CPC 75292) o) Internet access services (CPC 7523**) p) Mobile data services (CPC 7523**)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
b) Satellite broadcast transmission services ([15])	For Mode 1 None, except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Nicaraguan regulatory framework for electronic communications. Service suppliers are subject to national legislation regarding licensing and other regulations, including that the legal representative be resident in Nicaragua. For Mode 2 None.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Mode 1 Unbound. For Mode 2 None.
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 None.
b) Other commission agents' services (CPC 621)	For Modes 1 and 2 None.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	For Modes 1 and 2 None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([16]))	For Modes 1 and 2 None.
C. Retailing Services ([17])	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) b) Retailing services of telecommunication terminal equipment (part of CPC 7542) c) Food retailing services (CPC 631) d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([18]) (CPC 632 excluding CPC 63211 and 63297)	For Modes 1 and 2 None.
D. Franchising (CPC 8929)	For Modes 1 and 2 None.
5. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
E. Other education services (CPC 929)	For Mode 1 Unbound. For Mode 2 None.
6. ENVIRONMENTAL SERVICES (2)	
A. Waste water services (CPC 9401) (19)	For Mode 1 Unbound, except for consulting services. For Mode 2 Unbound.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal Services (CPC 9402)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
b) Sanitation and similar services (CPC 9403)	For Mode 1 Unbound, except for consulting services. For Mode 2 Unbound.
C. Protection of ambient air and climate (CPC 9404) (20)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) (21)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.

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Sector or sub-sector	Description of reservations
E. Noise and vibration abatement (CPC 9405)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.
G. Other environmental and ancillary services (CPC 94090)	For Mode 1 Unbound, except for consulting services. For Mode 2 None.

7. FINANCIAL SERVICES ([22])

In addition to horizontal notes and only for Financial Services Sectors:

Nicaragua reserves the right to accord benefits to financial Services Suppliers or public entities wholly or majority owned by the State that supply financial services and are established with a public interest purpose, including but not limited to agriculture production finance, housing credits for low income families, and credits for small and medium-size enterprises.

Such benefits shall not disadvantage the core operations of commercial competitors and include, but are not limited to: extension of State guarantees, tax exemptions, exceptions to the usual juridical form requirements, and the legal requirements to begin operations.

A. Insurance and insurance-related services 1. Direct insurance (including co-insurance): (a) life; (b) non-life. 2. Reinsurance and retrocession services. 3. Insurance inter-mediation related to direct insurance and reinsurance and retrocession services commitments for mode 1 and 2 in the present schedule.	For Modes 1 and 2 Unbound for direct insurance services, except for: (i) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following; the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit

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Sector or sub-sector	Description of reservations
4. Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services. ([23])	For Modes 1 and 2None.
B. Banking and other financial services (excluding insurance)	
1. Acceptance of deposits and other repayable funds from the public.	For Modes 1 and 2 Unbound except for: The provision and transfer of financial information as described in subparagraph (11) of the definition of financial service; financial data processing as described in subparagraph (11) of the definition of financial service, subject to prior authorisation from the relevant regulator, as required; and advisory and other auxiliary financial services described in subparagraph (12) of the definition of financial service ([24]), excluding intermediation and credit reference and analysis.
2. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction.	
3. Financial leasing.	
4. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts.	
5. Guarantees and commitments.	
6. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (a) money market instruments (including cheques, bills, certificates of deposits); (b) foreign exchange; (c) derivative products including, but not limited to, futures and options; (d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (e) transferable securities;	

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Sector or sub-sector	Description of reservations
(f) other negotiable instruments and financial assets, including bullion.	
7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.	
8. Money broking.	
9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services.	
10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.	
11. Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services.	
12. Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (1) to (11), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	
8. HEALTH SERVICES AND SOCIAL SERVICES ([2]) (only privately funded services)	
A. Hospital services (CPC 9311)	For Mode 1 Unbound.
B. Residential health facilities other than hospital services (CPC 93193)	For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Social services (CPC 933)	
9. TOURISM AND TRAVEL RELATED SERVICES In order to supply tourism services in Nicaragua an enterprise must be organised under Nicaraguan law; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua.	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([25])	For Modes 1 and 2 None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Modes 1 and 2 None.
C. Tourist guides services (CPC 7472)	For Mode 1 None. For Mode 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Mode 1 Unbound. For Mode 2 None.
B. News and press agencies services (CPC 962)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Libraries, archives, museums and other cultural services ([2]) (CPC 963)	For Modes 1 and 2 None.
D. Sporting services (CPC 964)	For Modes 1 and 2 None.
E. Recreation park and beach Services (CPC 96491)	For Mode 1 None. For Mode 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport ([26])	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([27])	For Modes 1 and 2 None.
B. Internal Waterways Transport ([28])	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	For Mode 1 Unbound. For Mode 2 None.
C. Rail Transport ([29])	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
c) Pushing and towing services (CPC 7113)	For Mode 1 Unbound. For Mode 2 None.
D. Road Transport ([2])	
a) Passenger transportation (CPC 7121 and CPC 7122)	For Mode 1 Unbound. For Mode 2 None.
b) Freight transportation ([2]) (CPC 7123)	For Mode 1 Unbound. For Mode 2 None.
E. Pipeline transport of goods other than fuel ([2]) ([30]) (CPC 7139)	For Mode 1 Unbound. For Mode 2 None.
12. SERVICES AUXILIARY TO TRANSPORT ([31])	
A. Services auxiliary to Maritime Transport ([32])	
a) Maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance services d) Container station and depot services e) Maritime agency services f) Maritime freight forwarding services	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745)	
j) Other supporting and auxiliary services (including catering) (part of CPC 749)	For Mode 1 None, except that the direct supply of these services is not allowed in national ports. For Mode 2 None.
B. Services auxiliary to internal waterways transport ([32])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Services auxiliary to rail transport ([33])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 Unbound. For Mode 2 None.
D. Services auxiliary to road transport ([33])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of commercial road vehicles with operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Groundhandling services (including catering)	For Mode 1 Unbound. For Mode 2 None.
b) Storage and warehouse services (part of CPC 742)	For Mode 1 Unbound. For Mode 2 None.
c) Freight transport agency services (part of CPC 748)	For Mode 1 Unbound. For Mode 2 None.
d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 None.
e) Sales and marketing	For Modes 1 and 2 None.
f) Computer reservations system	For Modes 1 and 2 None.
g) Airport management ([2])	For Mode 1 Unbound. For Mode 2 Unbound.

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Sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ([34]) Storage and warehouse services of goods other than fuel transported by pipelines ([2]) (part of CPC 742)	For Mode 1 Unbound. For Mode 2 None.
13. ENERGY SERVICES	
A. Services incidental to mining ([2]) (CPC 883) ([35])	For Mode 1 Unbound. For Mode 2 None.
B. Pipeline transportation of fuels ([2]) (CPC 7131)	For Mode 1 Unbound. For Mode 2 None.
C. Storage and warehouse services of fuels transported through pipelines ([2]) (part of CPC 742)	For Mode 1 Unbound. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water ([2])	For Modes 1 and 2 None.
E. Retailing services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water ([2])	For Modes 1 and 2 None.

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Sector or sub-sector	Description of reservations
G. Services incidental to energy distribution ([36]) (CPC 887)	For Mode 1 Unbound. For Mode 2 Unbound.
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	For Mode 1 Unbound. For Mode 2 None.
b) Hairdressing services (CPC 97021)	For Mode 1 Unbound. For Mode 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1 Unbound. For Mode 2 None.
d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1 Unbound. For Mode 2 None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([37]) ([38]) (CPC ver. 1.0 97230)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
f) Telecommunications connection services (CPC 7543)	For Mode 1 Unbound. For Mode 2 None.
g) Domestic services (CPC 980)	For Mode 1 Unbound. For Mode 2 Unbound.

([1]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.
([2]) The horizontal limitation on public utilities applies.
([3]) Part of CPC 85201 which is to be found under 1.A.h). Medical and dental services.
([4]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([5]) The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations of for utilisation authorisations (e.g. car inspection, food inspection).
([6]) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
([7]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 1.F.l).1 to 1.F.l).4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer services.
([8]) Does not include printing services, which fall under CPC 88442 and are to be found under 1.F.p).
([9]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([10]) Any more favourable treatment to domestic or foreign services and/or services suppliers that results from future amendments in or revisions of legislation shall immediately and unconditionally be extended to services and services suppliers of the EU Party.
([11]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.
([12]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([13]) The Local area geographical unit will be defined by the Regulatory body.
([14]) The National Long Distance service is that supplied between a terminal connection located in a local area and any other connection point terminal located in another local area within the territory of the Republic of Nicaragua.
([15]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([16]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 13.D.
([17]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 13.E. and 13.F.
([18]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).
([19]) Corresponds to sewage services.
([20]) Corresponds to Cleaning Services of Exhaust Gases.
([21]) Corresponds to parts of Nature and Landscape Protection Services.
([22]) Subject to the definition of the regulatory framework.
([23]) For greater certainty, it is understood that these auxiliary services will only be provided to an insurance supplier.

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(24) It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (1) through (11) of the definition of financial service.
(25) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 12.E.a). Groundhandling services.
(26) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
(27) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
(28) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
(29) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
(30) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.
(31) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.l).1 to 1.F.l).4.
(32) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
(33) The horizontal limitation on public utilities applies when the services require the use of the public domain.
(34) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 13.C.
(35) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.
(36) Except for consulting services, the horizontal limitation on public utilities applies.
(37) Therapeutical massages and thermal cure services are to be found under 1.A.h). Medical services, 1.A.j).2. Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8.C).
(38) The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

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PANAMA

1. The list of commitments below indicates the services sectors or sub-sectors inscribed pursuant to Article 172 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to services and services suppliers of the EU Party in those sectors or sub-sectors. The list is composed of the following elements:

   (a) A first column indicating the services sector or sub-sector in which the commitment is assumed by the Party, and the scope to which the reservations apply;

   (b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates a services sector or sub-sector where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

   For greater certainty, the absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.

3. Cross-border supply of services in sectors or sub-sectors not mentioned in the list below are not committed.

4. In identifying individual services sectors or sub-sectors:

   (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute a market access or national treatment limitations, conditions and qualifications within the meaning of Articles 170 and171 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and services suppliers of the EU Party.

6. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors or sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Sector or sub-sector	Description of reservations
ALL SECTORS	Panama reserves the right to adopt or maintain a measure for providing law enforcement and correctional services, as well as the following services to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health care or child care.
ALL SECTORS	Panama reserves the right to adopt or maintain any measure related to the ownership of the Panama Canal and any juridical person that may succeed the Panama Canal Authority ("PCA"). A member of the board of directors of any such juridical person must be a Panamanian national. The PCA may require that an enterprise operating in the Panama Canal be legally constituted under the law of Panama and enter into a joint venture or other legal entity with the PCA. The PCA may adopt or maintain any measure limiting the number of concessions operating in the Panama Canal. The Panama Canal includes the aquatic route proper, as well as its anchorages, dock berths, and entrances; lands and marine, lacustrine, and fluvial waters; locks; auxiliary dams; docks; and water control structures.
ALL SECTORS	Panama reserves the right to adopt or maintain residency, registration or other local presence requirements, or to require a financial guarantee provided that it is necessary to ensure compliance with Panamanian law and private contractual obligations.
ALL SECTORS	Panama reserves the right to adopt or maintain a measure denying to foreign investors and their investments or to foreign service providers a right or privilege granted to minorities with social or economic disadvantages or native populations in their reservation areas.
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (part of CPC 861) Exclusively: legal consultancy on international law (excludes Panamanian law) and consultancy on law of the jurisdiction in which the service supplier is qualified as a lawyer. Does not include appearance in courts or administrative, judicial, maritime or arbitral authorities in Panama, nor the drafting of legal documents.	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality condition. For Mode 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality condition. For Mode 2 None.
c) Taxation Advisory Services (CPC 863) ([1])	For Mode 1 None. For Mode 2 None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality condition. For Mode 2 None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality condition. For Mode 2 None.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality codition. For Mode 2 None.

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Sector or sub-sector	Description of reservations
i) Veterinary services (CPC 932)	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality condition. For Mode 2 None.
j) 1. Midwives services (part of CPC 93191)	For Mode 1 None. For Mode 2 None.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality condition. For Mode 2 None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	For Mode 1 License (*idoneidad*) to provide the service is subject to nationality condition. For Mode 2 None.
B. Computer and Related Services (CPC 84)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Research and Development Services a) R & D services on natural sciences (CPC 851) b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ([2]) c) Interdisciplinary R & D services (CPC 853)	For Mode 1 None. For Mode 2 None.
D. Real Estate Services	
a) Involving Own or Leased Property (CPC 821)	For Mode 1 None. For Mode 2 None.
b) On a Fee or Contract Basis (CPC 822)	For Mode 1 None. For Mode 2 None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) Relating to Aircraft (CPC 83104)	For Mode 1 None. For Mode 2 None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Mode 1 None. For Mode 2 None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 None. For Mode 2 None.
e) Relating to personal and household goods (CPC 832)	For Mode 1 None. For Mode 2 None.
f) Telecommunications equipment rental (CPC 7541)	For Mode 1 None. For Mode 2 None.
F. Other Business Services	
a) Advertising (CPC 871)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
b) Market Research and Opinion Polling (CPC 864)	For Mode 1 None. For Mode 2 None.
c) Management Consulting Services (CPC 865)	For Mode 1 None. For Mode 2 None.
d) Services Related to Management Consulting (CPC 866)	For Mode 1 None. For Mode 2 None.
e) Technical Testing and Analysis Services (CPC 8676)	For Mode 1 None. For Mode 2 None.
f) Services incidental to Agriculture, Hunting and Forestry. Except services providing agricultural machinery with operators, harvesting and related services, and labour contracting services (CPC 881)	For Mode 1 None. For Mode 2 None.
g) Services Relating to Fishing (CPC 882)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
h) Services incidental to Manufacturing (CPC 884 and CPC 885)	For Mode 1 None. For Mode 2 None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	For Mode 1 None. For Mode 2 None.
i) 2. Placement Services (CPC 87202)	For Mode 1 None. For Mode 2 None.
i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1 None. For Mode 2 None.
i) 4. Model agency Services (part of CPC 87209)	For Mode 1 None. For Mode 2 None.
j) 1. Investigation Services (CPC 87301)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1 The owners of a security company must be Panamanian nationals. In addition, in order to be a member part of the board of directors, a person must meet the criteria for ownership of a retail business, as set out in the entry for retail sales. Only a Panamanian national may hold the position of head of security or security guard in the territory of Panama. Foreign nationals engaged by a security company in the territory of Panama must obtain prior authorisation from the Panamanian government. For Mode 2 None.
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 None. For Mode 2 None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 None. For Mode 2 None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1 None. For Mode 2 None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
l) 4. Maintenance and Repair of Aircraft and parts thereof (CPC 8868)	For Mode 1 None. For Mode 2 None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([3]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Mode 1 None. For Mode 2 None.
m) Building-Cleaning Services (CPC 874)	For Mode 1 None. For Mode 2 None.
n) Photographic Services (CPC 875)	For Mode 1 None. For Mode 2 None.
o) Packaging Services (CPC 876)	For Mode 1 None. For Mode 2 None.
p) Printing and Publishing (CPC 88442)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
q) Convention Services (part of CPC 87909)	For Mode 1 None. For Mode 2 None.
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 Unbound for official translation and interpretation. For Mode 2 Unbound for official translation and interpretation.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	For Mode 1 None. For Mode 2 None.
r) 3. Collection Agency Services (CPC 87902)	For Mode 1 Unbound. For Mode 2 Unbound.
r) 4. Credit reporting services (CPC 87901)	For Mode 1 Unbound. For Mode 2 Unbound.
r) 5. Duplicating services ([4]) (CPC 87904)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
r) 6. Telecommunications consulting services (CPC 7544)	For Mode 1 None. For Mode 2 None.
2. COMMUNICATION SERVICES	
A. Courier Services (CPC 7512) including express delivery services ([5])	For Mode 1 None. For Mode 2 None.
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([6]), excluding broadcasting ([7])	For Mode 1 None. For Mode 2 None.
b) Satellite broadcast transmission services ([8])	Modes 1 and 2 None except that service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Panama regulatory framework for electronic communications.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Mode 1 None. For Mode 2 None.
b) Other Commission Agents' Services (CPC 621)	For Mode 1 None. For Mode 2 None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Mode 1 None. For Mode 2 None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	For Mode 1 None. For Mode 2 None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([9]))	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Retailing Services (CPC 61112, part of CPC 6113 and part of CPC 6121, 631, 632)	For Mode 1 None. For Mode 2 None.
D. Franchising (CPC 8929)	For Mode 1 The services of the franchise operation provided at the retail level are limited to citizens of Panama. For Mode 2 None.
5. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	For Mode 1 None. For Mode 2 None.
E. Other education services (CPC 929)	For Mode 1 Unbound. For Mode 2 Unbound.

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Sector or sub-sector	Description of reservations
6. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ([10])	For Mode 1 Unbound except for consulting For Mode 2 None.
B. Solid/hazardous waste management, excluding crossborder transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([11]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ([12]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	For Mode 1 None for: (a) Sewage services (CPC 94010); (b) Refuse disposal services (CPC 94020). Exclusively: collection and disposal of hospital waste; (c) Exclusively: cleaning services of exhaust gases; noise abatement services (CPC 94040 and 94050). Commitments will be limited to the following activities: implementation and installation of new or existing cleaning, remedial, preventive and monitoring systems; consulting services in these fields. (e) Nature and landscape protection services (part of CPC 94060) Exclusively: (i) Services for conducting studies on the relation between the environment and climate, including services to evaluate natural disasters and mitigate their consequences; (ii) Water and land clean-up for abatement of pollution in lakes, along coastlines and in coastal waters. For Mode 2 None.

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Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance related services	For Modes 1 and 2 None, except: 1. All property and persons in the territory of Panama, if insured, must be insured by insurance companies authorised to operate in Panama. 2. A waiver of this requirement is available from the Insurance and Reinsurance Supervisory Board in the event insurance cannot be obtained in the Panamanian market.
B. Banking and other financial services (excluding insurance)	For Mode 1 None. For Mode 2 None.
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel and Catering excluding catering in air transport services ([13]) (CPC 641, CPC 642 and CPC 643)	For Mode 1 None. For Mode 2 None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	For Mode 1 None. For Mode 2 None.
C. Tourist Guides Services (CPC 7472)	For Mode 1 None. For Mode 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1 Unbound. For Mode 2 None.
B. News and Press Agencies Services (CPC 962)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Libraries, archives, museums and other cultural services (CPC 963)	For Mode 1 Unbound. For Mode 2 None.
D. Sporting services (CPC 9641)	For Mode 1 None. For Mode 2 None.
E. Recreation park and beach Services (CPC 96491)	For Mode 1 None. For Mode 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([14])	For Mode 1 None. For Mode 2 None.
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	For Mode 1 None. For Mode 2 None.

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▼B

Sector or sub-sector	Description of reservations
C. Rail Transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Mode 1 None. For Mode 2 None.
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	For Mode 1 None. For Mode 2 None.
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ([15]))	For Mode 1 None. For Mode 2 None.
E. Pipeline transport of goods other than fuel ([16]) (CPC 7139)	For Mode 1 None. For Mode 2 None.
12. SERVICES AUXILIARY TO TRANSPORT ([17])	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services	For Mode 1 None for e) maritime agency services, f) maritime freight forwarding services, i) supporting services for maritime transport (part of CPC 745) and j) other supporting auxiliary services, including catering (part of CPC 749). For Mode 2 None.

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Sector or sub-sector	Description of reservations
d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Groundhandling services (including catering)	For Mode 1 Unbound except for catering For Mode 2 Unbound.
b) Storage and warehouse services (part of CPC 742)	For Mode 1 None. For Mode 2 None.
c) Freight transport agency services (part of CPC 748)	For Mode 1 None. For Mode 2 None.
d) Rental of aircraft with crew (CPC 734)	For Mode 1 Unbound. For Mode 2 Unbound.
e) Sales and Marketing	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
f) Computer Reservations System	For Mode 1 None. For Mode 2 None.
g) Airport management	For Mode 1 Unbound. For Mode 2 None.
F. Services auxiliary to pipeline transport of goods other than fuel ([18]) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1 None. For Mode 2 None.
13. ENERGY SERVICES	
A. Services Incidental to Mining ([19]) (CPC 883)	For Mode 1 None. For Mode 2 None.
B. Pipeline Transportation of fuels. (CPC 7131)	For Mode 1 None. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	For Mode 1 None. For Mode 2 None.

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Sector or sub-sector	Description of reservations
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	For Mode 1 None. For Mode 2 None.
G. Services incidental to energy distribution (CPC 887)	For Mode 1 None, except that electric power transmission in the territory of Panama may be supplied only by the Government of Panama. Electric power distribution in the territory of Panama will be supplied by three enterprises for a period of 15 years, starting on 22 October 1998, under concessions granted by the *Autoridad Nacional de los Servicios* (ASEP) as of 1998. For Mode 2 None.
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Mode 1 Unbound. For Mode 2 None.
b) Hairdressing services (CPC 97021) c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022) d) Other beauty treatment services n.e.c (CPC 97029) e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation ([20]) purposes (CPC ver. 1.0 97230)	For Mode 1 Unbound. For Mode 2 None.

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Sector or sub-sector	Description of reservations
g) Telecommunications connection services (CPC 7543)	For Mode 1 Unbound. For Mode 2 None.

([1]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.
([2]) Part of CPC 85201, which is to be found under 1.A.h). Medical (including psychologists) and dental services.
([3]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 1.F.l).1 to 1.F.l).4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer services.
([4]) Does not include printing services, which fall under CPC 88442 and are to be found under 1.F.p).
([5]) Express delivery services may include, in addition to greater speed and reliability, value-added elements such as collection from the point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([6]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.
([7]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([8]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([9]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 13.D.
([10]) Corresponds to sewage services.
([11]) Corresponds to Cleaning Services of Exhaust Gases.
([12]) Corresponds to parts of Nature and Landscape Protection Services.
([13]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 12.C.a). Groundhandling services.
([14]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([15]) Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and courier services.
([16]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.
([17]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.l).1 to 1.F.l).4.
([18]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 13.C.
([19]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.
([20]) Therapeutical massages and thermal cure services are to be found under 1.A.h). Medical services, 1.A.j).2. Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8.C).

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ANNEX XII

RESERVATIONS ON KEY PERSONNEL AND GRADUATE TRAINEES OF THE EU PARTY

1. The list of reservations below indicates the economic activities liberalised pursuant to Article 166 of this Agreement for which limitations on key personnel and graduate trainees in accordance with Article 174 of this Agreement apply and specifies such limitations. The lists are composed of the following elements:

   (a) a first column indicating the sector or subsector in which limitations apply;

   (b) a second column describing the applicable limitations.

   When the column referred to under paragraph 1(b) only includes Member State-specific reservations, Member States not mentioned therein undertake commitments in the sector concerned without reservations (N.B. the absence of Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-broad reservations that may apply).

   The European Union and its Member States do not undertake any commitment for key personnel and graduate trainees in economic activities which are not liberalised (remain unbound) pursuant to Article 166 of this Agreement.

2. In identifying individual sectors and subsectors:

   (a) 'ISIC rev 3.1' means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC rev 3.1, 2002;

   (b) 'CPC' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (c) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

3. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Article 174 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed), even if not listed below, apply in any case to key personnel and graduate trainees of the other Party.

5. In accordance with Article 159, paragraph 3, of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

6. All requirements of the laws and regulations of the EU Party regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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7. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

8. In those sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

9. The rights and obligations arising from this list of reservations shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

10. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

ES Spain

EE Estonia

EU European Union, including all its Member States

FI Finland

FR France

EL Greece

HR Croatia

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovak Republic

SI Slovenia

SE Sweden

UK United Kingdom.

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Sector or subsector	Description of reservations
ALL SECTORS	Economic needs test BG, HU: Economic needs test is required for graduate trainees.
ALL SECTORS	Scope of intra-corporate transfers BG: The number of intra-corporate transferees is not to exceed ten percent of the average annual number of the EU citizens employed by the respective Bulgarian juridical person: Where less than a hundred persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed ten percent. HU: Unbound for natural persons who have been a partner in a juridical person of the other Party.
ALL SECTORS	Managing directors and auditors AT: Managing directors of branches of juridical persons have to be resident in Austria; natural persons responsible within a juridical person or a branch for the observance of the Austrian Trade Act must have a domicile in Austria. FI: A foreigner carrying on trade as private entrepreneur needs a trade permit and has to be permanently resident in the EU. For all sectors, except telecommunications services, nationality condition and residence requirement for the managing director of a limited company. For telecommunications services, permanent residency for the managing director. FR: The managing director of an industrial, commercial or artisanal activity, if not holder of a residence permit, needs a specific authorisation. RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. SE: The managing director of a juridical persons or a branch shall reside in Sweden.
ALL SECTORS	Recognition EU: EU directives on mutual recognition of diplomas only apply to EU nationals. The right to practise a regulated professional service in one Member State does not grant the right to practise in another Member State. ([1])
ALL SECTORS	Graduate trainees For AT, DE, ES, FR, HU, training must be linked to the university degree which has been obtained.

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Sector or subsector	Description of reservations
4. MANUFACTURING ([2])	
H. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ([3])	HR: Residency requirement for publishers. IT: Nationality condition for publisher. PL: Nationality condition for the editor-in-chief of newspapers and journals. SE: Residency requirements for publisher and owner of publishing and printing company.
6. BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861) ([4])	AT, CY, ES, EL, LT, MT, RO, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. For ES, the competent authorities may grant waivers.
excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, *huissiers de justice* or other *officiers publics et ministériels*	BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements. In BE quotas apply for appearing before the 'Cour de cassation' in non-criminal cases. BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required. FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' et 'avocat auprès du Conseil d'Etat' is subject to quotas and to a nationality condition. HR: Full admission to the Bar, required for legal representation services, is subject to a nationality condition (EU Member States citizenship). HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which hast to take place on the basis of a collaboration contract concluded with a Hungarian attorney or law firm. LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practise. Requirement of a Danish legal examination in order to obtain a Danish licence.

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Sector or subsector	Description of reservations
	LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law. SE: Admission to the Bar, necessary only for the use of the Swedish title ‘advokat’, is subject to a residency requirement.
(b) 1. Accounting and bookkeeping services (CPC 86212 other than ‘auditing services’, CPC 86213, CPC 86219 and CPC 86220)	FR: Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. The requirement of residence cannot exceed five years.
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (for example, joint stock companies law, stock exchange law, banking law, etc.). DK: Residence requirement. ES: Condition of nationality for statutory auditors and for administrators, directors and partners of companies other than those covered by the 8th EEC Directive on Company Law. FI: Residency requirement for at least one of the auditors of a Finnish liability company. EL: Condition of nationality for statutory auditors. IT: Condition of nationality for administrators, directors and partners of companies other than those covered by the 8th EEC Directive on Company Law. Residence requirement for individual auditors. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, among others in all limited companies. Residency required for approval.
(c) Taxation advisory services (CPC 863) ([5])	AT: Nationality condition for representation before competent authorities. BG, SI: Nationality condition for specialists. HU: Residency requirement.

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Sector or subsector	Description of reservations
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia. BG: Foreign specialists must have experience in the field of construction of at least two years. Nationality condition for urban planning and landscape architectural services. EL, HR, HU, SK: Residence requirement.
(f) Engineering services and (g) Integrated engineering services (CPC 8672 and CPC 8673)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia. BG: Foreign specialists must have experience in the field of construction of at least two years. EL, HR, HU, SK: Residence requirement.
(h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	CZ, IT, SK: Residence requirement. CZ, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons. BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. BG, CY, MT: Condition of nationality. DE: Condition of nationality which can be waived on an exceptional basis in cases of public health interest. DK: Limited authorisation to fulfil a specific function can be given for maximum eighteen months and requires residence. FR: Condition of nationality. However, access is possible within annually established quotas. LV: Practice of medical profession by foreigners requires the permission from local health authority, based on economic needs for medical doctors and dentists in a given region. PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers. PT: Residence requirement for psychologists.

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Sector or subsector	Description of reservations
(i) Veterinary services (CPC 932)	BG, CY, DE, EE, EL, FR, HR, HU, MT, SI: Nationality condition. CZ and SK: Nationality condition and residence requirement. IT: Residence requirement. PL: Nationality requirement. Foreign persons may apply for permission to practise.
(j) 1. Midwives services (part of CPC 93191)	AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question at least three years preceding the setting up of that professional practice. BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. CZ, CY, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons. FR: Condition of nationality. However, access is possible within annually established quotas. HU: Nationality condition. IT: Residence requirement. LV: Economic needs determined by the total number of midwives in the given region, authorised by local health authorities. PL: Nationality condition. Foreign persons may apply for permission to practise.
(j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	AT: Foreign services suppliers are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In order to establish a professional practice in Austria, the person concerned must have practised the profession in question at least three years preceding the setting up of that professional practice. BE, FR, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. CY, CZ, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons. HU: Condition of nationality. DK: Limited authorisation to fulfil a specific function can be given for maximum eighteen months and requires residence.

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Sector or subsector	Description of reservations
	CY, CZ, EL, IT: Subject to economic needs test: decision is subject to regional vacancies and shortages. LV: Economic needs determined by the total number of nurses in the given region, authorised by local health authorities.
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ([6])	FR: Condition of nationality. However, within established quotas, access for third-country nationals is possible provided the service provider holds the French degree in pharmacy. DE, EL, SK: Condition of nationality. HU: Condition of nationality except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211). IT, PT: Residence requirement.
D. Real estate services ([7])	
(a) Involving own or leased property (CPC 821)	FR, HU, IT, PT: Residence requirement. LV, MT, SI: Nationality condition.
(b) On a fee or contract basis (CPC 822)	DK: Residence requirement unless waived by the Danish Commerce and Companies Agency. FR, HU, IT, PT: Residence requirement. LV, MT, SI: Nationality condition.
E. Rental/leasing services without operators	
(e) Relating to personal and household goods (CPC 832)	EU: Nationality condition for graduate trainees. AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists.
(f) Telecommunications equipment rental (CPC 7541)	EU: Nationality condition for specialists and for graduate trainees.

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Sector or subsector	Description of reservations
F. Other business services	
(e) Technical testing and analysis services (CPC 8676)	IT, PT: Residence requirements for biologist and chemical analyst.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	IT: Residence requirements for agronomists and ‘periti agrari’.
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	BE: Nationality condition and residence requirement for management personnel. BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality condition and residence requirement. DK: Nationality condition and residence requirement for managers and for airport guard services. ES, PT: Nationality condition for specialised personnel. FR: Nationality condition for managing directors and directors. IT: Nationality condition and residence requirement in order to obtain necessary authorisation for security guard services and the transport of valuables.
(k) Related scientific and technical consulting services (CPC 8675)	BG: Nationality condition for specialists. DE: Nationality condition for publicly appointed surveyors. FR: Nationality condition for ‘surveying’ operations relating to the establishment of property rights and to land law. IT, PT: Residence requirement.
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	MT: Nationality condition.
(l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	LV: Nationality condition.

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Sector or subsector	Description of reservations
(l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees.
(l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([8]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	EU: Nationality condition for specialists and for graduate trainees.
(m) Building-cleaning services (CPC 874)	CY, EE, HR, MT, PL, RO, SI: Nationality condition for specialists.
(n) Photographic services (CPC 875)	HR, LV: Nationality condition for speciality photography services. PL: Nationality condition for the supply of aerial photographic services.
(p) Printing and publishing (CPC 88442)	HR: Residency requirement for publishers. SE: Residency requirements for publisher and owner of publishing and printing company.
(q) Convention services (part of CPC 87909)	SI: Nationality condition.
(r) 1. Translation and interpretation services (CPC 87905)	FI: Residence requirement for certified translators. DK: Residence requirement for authorised public translators and interpreters, unless waived by the Danish Commerce and Companies Agency.
(r) 3. Collection agency services (CPC 87902)	BE, EL, IT: Nationality condition.

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Sector or subsector	Description of reservations
(r) 4. Credit reporting services (CPC 87901)	BE, EL, IT: Nationality condition.
(r) 5. Duplicating services (CPC 87904) ([9])	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. LV: Economic needs test for specialists and nationality condition for graduate trainees.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	BG: Foreign specialists must have experience in the field of construction of at least two years.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	
C. Retailing services ([10])	
(c) Food retailing services (CPC 631)	FR: Condition of nationality for tobacconists (that is, buraliste).
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921)	FR: Condition of nationality. However, third-country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. IT: Condition of nationality for service providers who are authorised to issue State-recognised diplomas. EL: condition of nationality for teachers.
B. Secondary education services (CPC 922)	FR: Condition of nationality. However, third-country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. IT: Condition of nationality for service providers who are authorised to issue State-recognised diplomas.

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Sector or subsector	Description of reservations
	EL: Condition of nationality for teachers. LV: Condition of nationality for technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher education services (CPC 923)	FR: Condition of nationality. However, third-country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. CZ, SK: Condition of nationality for higher education services, except for post-secondary technical and vocational education services (CPC 92310). IT: Condition of nationality for service providers who are authorised to issue State-recognised diplomas. DK: Condition of nationality for professors.
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	AT: The management of a branch office must consist of two natural persons resident in Austria. EE: For direct insurance, the management body of an insurance joint-stock company with foreign capital participation may include citizens of non-EU countries only in proportion to the foreign participation and not more than half of the members of the management group. The head of the management of a subsidiary or an independent company must permanently reside in Estonia. ES: Residency requirement and three years of experience for the actuarial profession. HR: Residency requirement. IT: Residency requirement for the actuarial profession. FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the EU, unless the competent authorities have granted an exemption. The general agent of the foreign insurance company shall have his place of residence in Finland, unless the company has its head office in the EU.
B. Banking and other financial services (excluding insurance)	BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent. FI: The managing directors and at least one auditor of credits institutions shall have their place of residence in the EU, unless the Financial Supervision Authority has granted an exemption. The broker (individual person) on derivative exchange shall have his place of residence in the EU.

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Sector or subsector	Description of reservations
	HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of the Republic of Croatia. IT: Condition of residence within the territory of a Member State of the EU for 'promotori di servizi finanziari' (financial salesmen). LT: At least one manager must be an EU citizen. PL: Nationality requirement for at least one of the bank executives.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services) A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) E. Social services (CPC 933)	FR: The necessary authorisation for the access to management functions takes into consideration the availability of local managers. LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel. PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers.
14. TOURISM AND TRAVEL RELATED SERVICES A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services [11]	BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds fifty percent. HR: Nationality requirement for hospitality and catering services in households and rural homesteads.

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Sector or subsector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds fifty percent. HR: Approval of the Ministry of Tourism for office manager position.
C. Tourist guides services (CPC 7472)	BG, CY, ES, FR, EL, HR, HU, IT, LT, MT, PL, PT, SK: Nationality condition.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	FR: The necessary authorisation for the access to management functions is subject to a condition of nationality when the authorisation for more than two years is required.
16. TRANSPORT SERVICES	
A. Maritime transport	
(a) International passenger transportation (CPC 7211 less national cabotage transport)	EU: Nationality condition for ships' crews. AT: Nationality condition for the majority of managing directors.
(b) International freight transportation (CPC 7212 less national cabotage transport) ([12])	
D. Road transport	
(a) Passenger transportation (CPC 7121 and CPC 7122)	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. DK, HR: Nationality condition and residence requirement for managers. BG, MT: Nationality condition.

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Sector or subsector	Description of reservations
(b) Freight transportation (CPC 7123, excluding transportation of mail on own account ([13]))	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. BG, MT: Nationality condition. HR: Nationality condition and residency requirement for managers.
E. Pipeline transport of goods other than fuel ([14]) (CPC 7139)	AT: Nationality condition for managing directors.
17. SERVICES AUXILIARY TO TRANSPORT ([15])	
A. Services auxiliary to maritime transport	EU: Nationality condition for crews for pushing, towing services, and for supporting services for maritime transport.
(a) Maritime cargo handling services	AT: Nationality condition for the majority of managing directors.
(b) Storage and warehousing services	BG, MT: Nationality condition.
(part of CPC 742)	DK: Requirement of residence for customs clearance services.
(c) Customs clearance services	EL: Nationality condition for customs clearance services.
(d) Container station and depot services	IT: Requirement of residence for ‘raccomandatorio marittimo’.
(e) Maritime agency services	
(f) Maritime freight forwarding services	
(g) Rental of vessels with crew (CPC 7213)	
(h) Pushing and towing services (CPC 7214)	
(i) Supporting services for maritime transport (part of CPC 745)	
(j) Other supporting and auxiliary services (part of CPC 749)	

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Sector or subsector	Description of reservations
B. Services auxiliary to internal waterways transport (e) Pushing and towing services (CPC 7224) (f) Supporting services for internal waterway transport (part of CPC 745)	EU: Nationality condition for crews.
D. Services auxiliary to road transport (d) Rental of commercial road vehicles with operators (CPC 7124)	AT: nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. BG, MT: Nationality condition.
F. Services auxiliary to pipeline transport of goods other than fuel ([16]) (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	AT: Nationality condition for managing directors.
18. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ([17])	SK: Residence requirement.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	EU: Nationality condition for specialists and for graduate trainees.

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Sector or subsector	Description of reservations
(b) Hairdressing services (CPC 97021)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. AT: Nationality condition for graduate trainees.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. AT: Nationality condition for graduate trainees.
(d) Other beauty treatment services n.e.c. (CPC 97029)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. AT: Nationality condition for graduate trainees.
(e) Spa services and non-therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([18]) (CPC ver. 1.0 97230)	EU: Nationality condition for specialists and for graduate trainees.

([1]) In order for third-country nationals to obtain EU-wide recognition of their qualifications, it is necessary a Mutual Recognition Agreement negotiated within the framework defined in Article 85 of this Agreement.
([2]) This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.(h).
([3]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.(p).
([4]) Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the investor or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EU acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practise.
([5]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.(a) (Legal services).
([6]) The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.
([7]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([8]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.(l)1. to 6.F.(l)4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. (Computer services).

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(9) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.(p).

(10) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.(l). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E. and 18.F.

(11) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.D.(a) (Groundhandling services).

(12) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

(13) Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. (Postal and courier services).

(14) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.

(15) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.(l)1. to 6.F.(l)4.

(16) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 18.C.

(17) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.

(18) Therapeutical massages and thermal cure services are to be found under 6.A.(h) (Medical services), 6.A.(j)2. (Services provided by nurses, physiotherapists and para-medical personnel and health services) (13.A. and 13.C.).

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ANNEX XIII

LISTS OF COMMITMENTS OF THE REPUBLICS OF THE CA PARTY ON KEY PERSONNEL AND GRADUATE TRAINEES

COSTA RICA

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors committed pursuant to Article 174, paragraph 2 of this Agreement and the applicable reservations and conditions on key personnel and graduate trainees. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in given economic activities, services sectors or sub-sectors, without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Costa Rica does not undertake any commitment on key personnel and graduate trainees in economic activities, services sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

5. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures when they do not constitute a reservation within the meaning of Article 174 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed), even if not listed, apply in any case to key personnel and graduate trainees of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

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8. All requirements of the laws and regulations of Costa Rica regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

10. In those economic activities where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Economic activity or services sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities, and services sectors and sub-sectors listed:	
1. For the purposes of this list and Chapter 4 of Title III of Part IV of this Agreement, Costa Rica does not take any commitment for graduate trainees.	
2. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the list of commitments on establishment, shall apply to the commitments set out in this list.	
3. Numerical quotas and economic needs tests are required for key personnel. Main criteria: labour market conditions.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding services	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	None.
4. MANUFACTURING ([1])	
(excluding services and manufacture of arms, munitions, explosives and other war material)	
A. Manufacture of food products (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.

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Economic activity or services sector or sub-sector	Description of reservations
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.

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Economic activity or services sector or sub-sector	Description of reservations
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 36)	None.
U. Recycling (ISIC rev 3.1: 37)	None.

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Economic activity or services sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D)	
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services)	None.
E. Rental/leasing services without operators	
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
F. Other business services	
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and supply services of personnel	
i) 1. Executive search services (CPC 87201)	None.

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Economic activity or services sector or sub-sector	Description of reservations
i) 2. Placement services of office support personnel and other workers (CPC 87202)	None.
i) 3. Supply services of office support personnel (CPC 87203)	None.
i) 4. Model agency services (part of CPC 87209)	None.
j) 1. Investigation services (CPC 87301)	None.
o) Packaging services (CPC 876)	None.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier services including express delivery services ([2]) (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)	None.

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Economic activity or services sector or sub-sector	Description of reservations
B. Telecommunications services	
a) All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting ([3]) ([4])	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other commission agents' services (CPC 621)	Unbound for CPC 62112, 62113 and 62117.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.

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Economic activity or services sector or sub-sector	Description of reservations
C. Retailing services ([5])	
a) Retailing services of motor vehicles, motorcycles and snow-mobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	None.
b) Retailing services of telecommunication terminal equipment (part of CPC 7542)	None.
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services	None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.

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Economic activity or services sector or sub-sector	Description of reservations
D. Sporting services (CPC 9641)	None.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport) ([6])	None.

([1]) Does not include advisory services incidental to manufacturing, which are to be found in Business services under 6.F.h).
([2]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([3]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B.
([4]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([5]) Does not include maintenance and repair services, which are to be found in Business services under 6.B.
([6]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in Costa Rica when no revenue is involved.

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EL SALVADOR

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors inscribed pursuant to Article 174, paragraph 2 of this Agreement and the applicable reservations and conditions on key personnel. The list is composed of the following elements:

   (a) a first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply; and

   (b) a second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates an economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in a given economic activities, services sectors or sub-sectors without prejudice to horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. El Salvador does not undertake any commitment on key personnel in economic activities, services sectors or sub-sectors which are not inscribed.

4. In identifying individual economic activities, services sectors or sub-sectors:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991; and

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

5. Commitments on key personnel do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Article 174 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of El Salvador regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

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10. In those economic activities, where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activities, services sectors and sub-sectors	Description of reservations
All economic activities, services sectors and sub- sectors listed:	
1. Every employer must employ Salvadorian nationals in a proportion of at least ninety per cent of the personnel of his enterprise. In special circumstances the Ministry of Labour and Social Security may authorise the employment of more foreigners when it is difficult or impossible to replace them with nationals, but employers remain obliged to train Salvadorian personnel under the supervision and control of the mentioned Ministry within a period of not more than five years. The amount of wages of Salvadorians can not be less than eighty five per cent of the total wages paid. This percentage may be changed with the authorisation of the above mentioned Ministry ([1]).	
2. An authorisation of entry and temporary stay under this list shall not supersede the non-discriminatory requirements demanded to the exercise of a profession or activity according to the specific regulatory framework in force.	
3. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the Lists of Commitments on Establishment, shall apply to the commitments set out in this list.	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding services	Unbound.
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	Unbound.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding services	Unbound.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	Unbound.
B. Extraction of crude petroleum and natural gas ([2]) (ISIC rev 3.1: 1110)	Unbound.
C. Mining of metal ores (ISIC rev 3.1: 13)	Unbound.
D. Other mining and quarrying (ISIC rev 3.1: 14)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
4. MANUFACTURING ([3]) (excluding distribution of arms, munitions, explosives and other war material)	
A. Manufacture of food products (ISIC rev 3.1: 151, 152, 153, 154)	Unbound.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	Unbound.
C. Manufacture of textiles (ISIC rev 3.1: 17)	Unbound.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	Unbound.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	Unbound.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	Unbound.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	Unbound.
H. Publishing, printing and reproduction of recorded media ([4]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([5]))	Unbound.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	Unbound.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	Unbound.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	Unbound.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	Unbound.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	Unbound.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	Unbound.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	Unbound.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	Unbound.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	Unbound.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	Unbound.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	Unbound.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	Unbound.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	Unbound.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	Unbound.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 36)	Unbound.
U. Recycling (ISIC rev 3.1: 37)	Unbound.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (excluding nuclear based electricity generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([6])	Unbound.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([7])	Unbound.

▼B

Economic activities, services sectors and sub-sectors	Description of reservations
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([8])	Unbound.
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	Unbound.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Unbound.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Unbound.
c) Taxation advisory services (CPC 863) ([9])	Unbound.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Unbound.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	Unbound.
i) Veterinary services (CPC 932)	Unbound.
j) 1. Midwives services (part of CPC 93191)	Unbound.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	Unbound.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	Unbound.
Custom Agents and special customs representatives	Unbound.
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D)	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	None.
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([10])	None.
c) Interdisciplinary R & D services (CPC 853)	None.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
D. Real estate services ([11])	
a) Involving own or leased property (CPC 821)	None.
b) On a fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	None.
b) Relating to aircraft (CPC 83104)	None.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
a) Advertising (CPC 871)	None.
b) Market research and opinion polling (CPC 864)	None.

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Economic activities, services sectors and sub-sectors	Description of reservations
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
e) Technical testing and analysis services (CPC 8676)	None.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
g) Advisory and consulting services incidental to fishing (part of CPC 882)	None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and supply services of personnel	
i) 1. Executive search services (CPC 87201)	None.
i) 2. Placement services of office support personnel and other workers (CPC 87202)	None.
i) 3. Supply services of office support personnel (CPC 87203)	None.
i) 4. Model agency services (part of CPC 87209)	None.
j) 1. Investigation services (CPC 87301)	None.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	None.
k) Related scientific and technical consulting services (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([12]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875)	None.
o) Packaging services (CPC 876)	None.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	None.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ([13])	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier services (CPC 75121)	Unbound.
B. Telecommunications services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([14]), excluding broadcasting ([15])	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
b) Satellite broadcast transmission services ([16])	Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	Unbound.
9. DISTRIBUTION SERVICES	
(excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	Unbound.
b) Other commission agents' services (CPC 621)	Unbound.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	Unbound.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	Unbound.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([17]))	Unbound.

▼B

Economic activities, services sectors and sub-sectors	Description of reservations
C. Retailing services ([18])	
a) Retailing services of motor vehicles, motorcycles and snow-mobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	Unbound.
b) Retailing services of telecommunication terminal equipment (part of CPC 7542)	Unbound.
c) Food retailing services (CPC 631)	Unbound.
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([19]) (CPC 632 excluding CPC 63211 and 63297)	Unbound.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES	
(only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
E. Other education services (CPC 929)	None.
11. ENVIRONMENTAL SERVICES	
A. Waste water services (CPC 9401) ([20]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([21]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([22]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	None.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	Unbound.
B. Banking and other financial services (excluding insurance)	Unbound.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	Unbound.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ([23])	None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
C. Tourist guides services (CPC 7472)	None.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
B. News and press agencies services (CPC 962)	None.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.
D. Sporting services (CPC 9641)	None.
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([24])	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
B. Internal waterways transport a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.
C. Rail transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112) c) Pushing and towing services (CPC 7113)	None.
D. Road transport a) Passenger transportation (CPC 7121 and CPC 7122)	Unbound.
b) Freight transportation (CPC 7123)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
E. Pipeline transport of goods other than fuel ([25]) (CPC 7139)	Unbound.
17. SERVICES AUXILIARY TO TRANSPORT ([26])	
A. Services auxiliary to maritime transport a) Maritime cargo handling services b) Storage and warehousing Services (part of CPC 742) c) Customs clearance services d) Container station and depot services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	Unbound.
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of commercial road vehicles with operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
E. Services auxiliary to air transport services a) Ground handling services (including catering) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of aircraft with crew (CPC 734) e) Sales and marketing f) Computer reservations system g) Airport management	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ([27]) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	Unbound.
18. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ([28])	Unbound.
B. Pipeline transportation of fuels (CPC 7131)	Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	Unbound.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	Unbound.
E. Retailing services of motor fuel (CPC 613)	Unbound.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	Unbound.
G. Services incidental to energy distribution (CPC 887)	Unbound.

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▼B

Economic activities, services sectors and sub-sectors	Description of reservations
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
A. Washing, cleaning and dyeing services (CPC 9701)	None.
B. Hairdressing services (CPC 97021)	None.
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
D. Other beauty treatment services n.e.c (CPC 97029)	None.
E. Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([29]) (CPC ver. 1.0 97230)	None.
F. Telecommunications connection services (CPC 7543)	Unbound.
H. Domestic services (CPC 7543)	None.

([1]) For greater certainty, this clause applies to foreign workers under an employment relation and without prejudice of commitments undertaken by El Salvador under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).
([2]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.
([3]) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
([4]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
([5]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).
([6]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([7]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
([8]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
([9]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.
([10]) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
([11]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

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(12) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and related services.
(13) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
(14) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and related services.
(15) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
(16) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
(17) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
(18) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
(19) Retail sales of pharmaceutical, medical and orthopedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).
(20) Corresponds to sewage services.
(21) Corresponds to Cleaning Services of Exhaust Gases.
(22) Corresponds to parts of Nature and Landscape Protection Services.
(23) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
(24) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
(25) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
(26) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1 to 6.F.l) 4.
(27) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 18.C.
(28) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
(29) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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▼B

GUATEMALA

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors committed pursuant to Article 174, paragraph 2 of this Agreement and the applicable reservations and conditions on key personnel and graduate trainees. The list is composed of the following elements:

   (a) first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in given economic activities, services sectors or sub-sectors without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Guatemala does not undertake any commitment on key personnel and graduate trainees in economic activities, service sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

5. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Article 174 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Guatemala regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

10. In those economic activities where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activity or services sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities, and services sectors and sub-sector listed:	
1. Every employer is prohibited to employ less than ninety percent of Guatemalan workers and pay them less than eighty-five percent of the total wages earned in their respective business, unless otherwise provided under special laws. Both proportions may change: a) If so require obvious reasons of protecting and promoting the national economy, or lack of Guatemalans technicians in a particular activity or defending national workers to demonstrate their abilities. In all these circumstances, the Executive Branch, through agreement reasoned issued through the Ministry of Labor and Social Security, both ratios may decrease by up to ten per cent each and for a period of five years for each company, or increase them to eliminate the participation of foreign workers. In case the Ministry authorises the reduction of rates expressed before, it should require companies to prepare Guatemalan technicians in the branch of their activities within that purpose was granted; and b) When authorised and controlled immigration occur by the Executive Branch or contracted by the same, and entering or have entered the country to work in the establishment or development of settled agriculture or livestock, welfare institutions or cultural character; or in the case of Central American origin. In all these circumstances, the scope of the respective modification should be given the discretion of the Executive Branch, but the agreement that was handed down through the Ministry of Labour and Social Security must clearly state the reasons, limit and duration of the change is made. For the purposes of the first paragraph fractions should not be taken into account, and when the total number of employees does not exceed five, four of them shall be Guatemalans. The provision of this measure does not apply to managers, administrators, supervisors and general managers of companies. For greater certainty this clause applies to foreign workers under an employment relationship in the host country and without prejudice of the commitments made under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).	
2. Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
3. Guatemala reserves the right to adopt or maintain any measure that guarantees rights or preferences for Minorities and Indigenous Populations, socially and economically disadvantaged.	
4. An authorisation of entry and temporary stay under this list shall not supersede the non-discriminatory requirements demanded to the exercise of a profession or activity according to the specific regulatory framework in force.	

▼B

Economic activity or services sector or sub-sector	Description of reservations
5. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the Lists of Commitments on Establishment, shall apply to the commitments set out in this list.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding services	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	Nationality condition.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ([1]) (ISIC rev 3.1: 1110)	None.
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
4. MANUFACTURING ([2])	
(excluding distribution of arms, munitions, explosives and other war material)	
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (excluding nuclear based electricity generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([3])	None.
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) ([4]) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	None.
c) Taxation advisory services (CPC 863) ([5])	None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	None.
i) Veterinary services (CPC 932)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D)	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	None.
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([6])	None.
D. Real estate services ([7])	
a) Involving own or leased property (CPC 821)	None.
b) On a fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
b) Relating to aircraft (CPC 83104)	None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
F. Other business services	
a) Advertising (CPC 871)	None.
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.
r) 1. Translation and interpretation services (CPC 87905)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier services (CPC 75121)	None.
B. Telecommunications services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([8]), excluding broadcasting ([9])	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	Foreign specialist must have experience in the field of construction of at least two years.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
11. ENVIRONMENTAL SERVICES	
A. Waste water services (CPC 9401) ([10]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([11]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([12]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
12. FINANCIAL SERVICES ([13])	
A. Insurance and insurance-related services Sub-sectors 1-4	None.

▼B

Economic activity or services sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance) Sub-sectors 1-12	None.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ([14])	None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
C. Tourist guides services (CPC 7472)	Residence requirement.

▼B

Economic activity or services sector or sub-sector	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
B. News and press agencies services (CPC 962)	None.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.
D. Sporting services (CPC 9641)	None.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([15])	None.
B. Internal waterways transport	
a) Passenger transportation (CPC 7221)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
C. Rail transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	None.
D. Road transport	
a) Passenger transportation (CPC 7121 and CPC 7122)	None.
17. SERVICES AUXILIARY TO TRANSPORT ([16])	
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223)	None.
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) e) Supporting services for road transport equipment (CPC 744)	None.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering) b) Storage and warehouse services (part of CPC 742) e) Sales and marketing f) Computer reservations system g) Airport management	None.
18. ENERGY SERVICES	
B. Pipeline transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	None.
E. Retailing services of motor fuel (CPC 613)	None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	None.
G. Services incidental to energy distribution (CPC 887)	None.

([1]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES.
([2]) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES.
([3]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([4]) Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, Guatemala law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as lawyer, and is subject to licensing requirements applicable in Guatemala. Legal services in respect of Guatemalan law shall in principle be carried out by or though a fully qualified lawyer admitted to the Bar in Guatemala acting personally. Full admission to the Bar in Guatemala is necessary for representation before the Courts and other competent authorities in Guatemala since it involves practice of Guatemalan procedural law.
([5]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.
([6]) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
([7]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([8]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and related services.
([9]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio program signals to the general public, but does not cover contribution links between operators.
([10]) Corresponds to sewage services.
([11]) Corresponds to Cleaning Services of Exhaust Gases.
([12]) Corresponds to parts of Nature and Landscape Protection Services.
([13]) Subject to the definition of the regulatory framework.
([14]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
([15]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([16]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1, 2 and 4.

▼B

HONDURAS

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors committed pursuant to Article 174, paragraph 2 of this Agreement and the applicable reservations and conditions on key personnel and graduate trainees. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in a given economic activities without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Honduras does not undertake any commitment on key personnel and graduate trainees in economic activities services sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, ISIC REV 3.1, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures, and measures regarding employment, work and social security conditions when they do not constitute a reservation within the meaning of Article 174 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, even if not listed, apply in any case to key personnel and graduate trainees of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Honduras regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

▼B

9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

10. In those economic activities where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activity or services sector or sub-sectors	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities, and services sectors and sub- sectors listed:	
1. The supply of services by suppliers not resident in Honduras must contribute to the training of Honduran personnel in the specialised fields of activity concerned. A ceiling of ten per cent is established for the number of foreign workers in an enterprise who may not receive more than fifteen per cent of total wages paid. The percentages referred to above do not apply to company managers, directors, administrators, supervisors or general executives, provided that there are not more than two in each enterprise. In order to obtain the necessary work permit, foreigners must be resident in Honduras.	
2. An authorisation of entry and temporary stay under this list shall not supersede the non-discriminatory requirements demanded to the exercise of a profession or activity according to the specific regulatory framework in force.	
3. For the supply of the professional services in Honduras by foreigners the recognition of the university title by the *Universidad Nacional Autonoma de Honduras* is required. For such recognition it is required to be resident in Honduras, also the obligatory incorporation in the association or corresponding professional school is required.	
4. For *categoría* key personnel and graduate trainees, the temporary entry and stay shall be for a period up to one year, renewable up to the maximum duration possible in accordance with the relevant provisions.	
5. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the list of commitments on establishment, shall apply to the commitments set out in this list.	
6. All requirements of the laws and regulations of Honduras Party regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([1])	Nationality condition.

▼B

Economic activity or services sector or sub-sectors	Description of reservations
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([1])	Nationality condition.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	Nationality condition.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ([2]) (ISIC rev 3.1: 1110)	None.
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None.
4. MANUFACTURING ([3]) (excluding distribution of arms, munitions, explosives and other war material)	
H. Publishing, printing and reproduction of recorded media ([4]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([5]))	None.

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▼B

Economic activity or services sector or sub-sectors	Description of reservations
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	Is subject to a nationality condition.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Residency requirement.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Residency requirement.
c) Taxation advisory services (CPC 863) (6)	Residency requirement.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Residency requirement.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Residency requirement.

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▼B

Economic activity or services sector or sub-sectors	Description of reservations
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	Residency requirement.
i) Veterinary services (CPC 932)	Residency requirement.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	Residency requirement.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	None.
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D)	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	None.
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) (7)	None.
c) Interdisciplinary R & D services (CPC 853)	None.

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▼B

Economic activity or services sector or sub-sectors	Description of reservations
D. Real estate services ([8])	
a) Involving own or leased property (CPC 821)	None.
b) On a fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
e) Technical testing and analysis services (CPC 8676)	None.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	Residence requirements for agronomists.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	Nationality conditions for managing and specialised personnel.
k) Related scientific and technical consulting services (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.

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▼B

Economic activity or services sector or sub-sectors	Description of reservations
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([9]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875)	None.
o) Packaging services (CPC 876)	
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	None.
r) 3. Collection agency services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.

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▼B

Economic activity or services sector or sub-sectors	Description of reservations
r) 5. Duplicating services (CPC 87904) ([10])	None.
b) Satellite broadcast transmission services ([11])	
7. COMMUNICATION SERVICES	
A. Courier services (CPC 75121)	None.
B. Telecommunications services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([12]), excluding broadcasting ([13])	None.
b) Satellite broadcast transmission services ([11])	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
C. Retailing services ([14])	
c) Food retailing services (CPC 631)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923)	Condition of nationality for the managing or supervisor and teachers.

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▼B

Economic activity or services sector or sub-sectors	Description of reservations
11. ENVIRONMENTAL SERVICES	
A. Waste water services (CPC 9401) ([15]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar Services (CPC 9403) c) Protection of ambient air and climate (CPC 9404) ([16]) d) Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([17]) e) Noise and vibration abatement (CPC 9405) f) Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) g) Other environmental and ancillary services (CPC 9409)	None.

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▼B

Economic activity or services sector or sub-sectors	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	Branches of foreign insurance institutions must have at least one (1) representative with domiciled in Honduras, who must have enough faculties to act in Honduras and to carry out and be liable for the branch's transactions.
B. Banking and other financial services (excluding insurance)	Branches of foreign financial institutions must have at least two (2) representatives domiciled in Honduras. These must have the requisite authorisation to act in Honduras and to carry out and assume responsibility for the operations of the branch.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ([18])	None.

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Economic activity or services sector or sub-sectors	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
C. Tourist guides services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
16. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([19])	Subject to a nationality condition.
D. Road transport a) Passenger transportation (CPC 7121 and CPC 7122) b) Freight transportation (CPC 7123)	Subject to a nationality condition.
E. Pipeline transport of goods other than fuel ([20]) (CPC 7139)	Subject to a nationality condition.

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Economic activity or services sector or sub-sectors	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ([21])	
A. Services auxiliary to maritime transport a) Maritime cargo handling services b) Storage and warehousing Services (part of CPC 742) c) Customs clearance services d) Container station and depot services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None.
B. Services auxiliary to internal waterways transport e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745)	None.

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Economic activity or services sector or sub-sectors	Description of reservations
D. Services auxiliary to road transport d) Rental of commercial road vehicles with operators (CPC 7124)	None.
E. Services auxiliary to air transport services b) Storage and warehouse services (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ([22])	None.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
A. Washing, cleaning and dyeing services (CPC 9701)	None.
B. Hairdressing services (CPC 97021)	None.
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
D. Other beauty treatment services n.e.c (CPC 97029)	None.
E. Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([23]) (CPC ver. 1.0 97230)	None.

([1]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in Business Services under 6.F.f) and 6.F.g).
([2]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in Energy services under 18.A.
([3]) Does not include advisory services incidental to manufacturing, which are to be found in Business Services under 6.F.h).
([4]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
([5]) Publishing and printing on a fee or contract basis is to be found in Business services under 6.F.p).

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(6) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.
(7) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
(8) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
(9) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
(10) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
(11) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
(12) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.
(13) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
(14) Does not include maintenance and repair services, which are to be found in Business Services under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in Energy services under 18.E and 18.F.
(15) Corresponds to sewage services.
(16) Corresponds to Cleaning services of exhaust gases.
(17) Corresponds to parts of Nature and landscape protection services.
(18) Catering in air transport services is to be found in Services Auxiliar to Transport Services under 17.E.a) Ground handling services.
(19) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
(20) Pipeline transportation of fuels is to be found in Energy services under 18.B.
(21) Does not include maintenance and repair services of transport equipment, which are to be found in Business Services under 6.F.l) 1 to 6.F.l) 4.
(22) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. Construction services
(23) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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NICARAGUA

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors committed pursuant to Article 174, paragraph 2 of this Agreement and the applicable reservations and conditions on key personnel and graduate trainees. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors and sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in given economic activities, services sectors or sub-sectors without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Nicaragua does not undertake any commitment on key personnel and graduate trainees in economic activities, services sectors and sub-sectors not mentioned in the list below.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures when they do not constitute a reservation within the meaning of Article 174 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed), even if not listed, apply in any case to key personnel and graduate trainees of the EU Party.

7. In accordance with Article 159 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Nicaragua regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

10. In those economic activities where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activity or services sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities, and services sectors and sub-sectors listed:	
Employers are required to employ a minimum of ninety per cent of Nicaraguan employees. In special circumstances, the Ministry of Labour may authorise the employment of a larger number of foreigners where it is difficult or impossible to replace them by nationals, in which case the employers must train Nicaraguan personnel under the supervision and control of the Ministry for a period of not more than five years ([1]). Key Personnel: *Intra-corporate transferees* Within the prescribed limit, temporary employment is permitted for a maximum period of three years for personnel transferred from the parent company in the country of origin to subsidiaries or branches established in Nicaragua. Staff must have worked in the parent company for at least two years prior to the time of the transfer. The commitment is limited to senior managerial personnel or specialised personnel with professional qualifications, with knowledge of and recognised experience in the corresponding service area. Residency required for Key Personnel. Unbound for Graduated Trainees. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the Lists of Commitments on Establishment, shall apply to the commitments set out in this list.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([2])	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([2])	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	None.
3. MINING AND QUARRYING	
4. MANUFACTURING ([3])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.

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Economic activity or services sector or sub-sector	Description of reservations
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media (4) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis (5))	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.

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Economic activity or services sector or sub-sector	Description of reservations
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.

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Economic activity or services sector or sub-sector	Description of reservations
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([6])	Unbound.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([7])	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([8])	Unbound.
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	Unbound.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Unbound.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Unbound.
c) Taxation advisory services (CPC 863) ([9])	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	None.
i) Veterinary services (CPC 932)	None.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	None.
B. Computer and Related Services (CPC 841, 842, 843, 844)	None.
C. Research and Development Services (R&D)	
a) R & D services on natural sciences (CPC 851)	Unbound.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([10]) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real Estate Services ([11])	
a) Involving own or leased property (CPC 821)	None.
b) On a Fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	None.
b) Relating to aircraft (CPC 83104)	None.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	Unbound.
f) Telecommunications equipment rental (CPC 7541)	None.

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Economic activity or services sector or sub-sector	Description of reservations
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
e) Technical testing and analysis services (CPC 8676)	Unbound.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
g) Advisory and consulting services relating to fishing (part of CPC 882)	None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	Unbound.
i) 2. Placement services (CPC 87202)	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
i) 3. Supply services of office support personnel (CPC 87203)	Unbound.
i) 4. Model agency services (part of CPC 87209)	Unbound.
j) 1. Investigation services (CPC 87301)	Unbound.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	Unbound.
k) Related scientific and technical consulting services (CPC 8675)	Unbound.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.

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Economic activity or services sector or sub-sector	Description of reservations
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([12]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875) excluding CPC 87504	None.
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	Unbound.
r) 1. Translation and interpretation services (CPC 87905)	Unbound.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	Unbound.
r) 4. Credit reporting services (CPC 87901)	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
r) 5. Duplicating services (CPC 87904) ([13])	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier Services (CPC 75121)	Unbound.
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([14]), excluding broadcasting ([15])	None.
b) Satellite broadcast transmission services ([16])	Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

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Economic activity or services sector or sub-sector	Description of reservations
b) Other commission agents' services (CPC 621)	None.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([17]))	Unbound.
C. Retailing Services ([18])	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) b) Retailing services of telecommunication terminal equipment (part of CPC 7542) c) Food retailing services (CPC 631) d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([19]) (CPC 632 excluding CPC 63211 and 63297)	None.

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Economic activity or services sector or sub-sector	Description of reservations
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	Unbound.
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES	
A. Waste water services (CPC 9401) ([20])	Unbound.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402)	None.
b) Sanitation and similar services (CPC 9403)	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
C. Protection of ambient air and climate (CPC 9404) ([21])	None.
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([22])	None.
E. Noise and vibration abatement (CPC 9405)	None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
G. Other environmental and ancillary services (CPC 9409)	Unbound.
12. FINANCIAL SERVICES ([23])	
A. Insurance and insurance-related services a. Life insurance (excluding pension funds) (CPC 8121) b. Non-life insurance CPC 8129) c. Reinsurance and retrocession services (CPC 81299*) d. Services auxiliary to insurance (including broking and agency services) (CPC 81401)	None.

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Economic activity or services sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	
1. Acceptance of deposits and other repayable funds from the public. (CPC 81115, 81116 and 81119)	None.
2. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction. (CPC 8113)	
3. Financial leasing. (CPC 8112)	
4. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts. (CPC 81339**)	
5. Guarantees and commitments. (CPC 81199**)	
6. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (a) money market instruments (including cheques, bills, certificates of deposits); (b) foreign exchange; (CPC 81333) (c) transferable securities; (CPC 81321*)	
7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues. (CPC 8132)	

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Economic activity or services sector or sub-sector	Description of reservations
8. Money broking.	None.
9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services.	
10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.	
11. Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services.	
12. Advisory and other auxiliary financial services, excluding intermediation, on all services listed above in B.1 to B.11.	
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social services (CPC 933)	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([24])	None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
C. Tourist guides services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None, except all foreign artists or foreign musical bands may perform in Nicaragua solely by means of a prior contract. Foreign artists performing shows or reviews of a commercial nature shall include in their program a Nicaraguan artist or group that performs similar shows. The foreign artist, whom performs commercial public performances, will compensate to the respective association counterpart that are duly accredited in the *Instituto Nicaragüense de Cultura* with a ten percent over the contract value. Foreign artists or artistic groups not wishing to include a national artist in their program must pay one percent of the show's net receipts to the *Instituto Nicaragüense de Cultura* unless the foreign artists' or groups' country of origin does not impose such tax on Nicaraguan artists or artistic groups. The foreign that had adjudicated any construction or design of public, pictured, o sculptural, monuments that be erect in Nicaragua, must be realised in association with Nicaraguan Artists. Unbound for CPC 96193, 96195.
B. News and press agencies services (CPC 962)	Unbound.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
D. Sporting services (CPC 964)	None.
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([25])	None.
B. Internal waterways transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.
C. Rail transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	Unbound.
c) Pushing and towing services (CPC 7113)	Unbound.
D. Road transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	None.

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Economic activity or services sector or sub-sector	Description of reservations
b) Freight Transportation (CPC 7123)	Unbound except for specialised personnel. Foreign companies of international cargo in order to establish in the country must meet the following special requirements: Fifty one per cent of its capital, at least, belongs to Nicaraguan people. The effective control and direction of the company are also in the hands of Nicaraguans.
E. Pipeline transport of goods other than fuel ([26]) (CPC 7139)	Unbound.
17. SERVICES AUXILIARY TO TRANSPORT ([27])	
A. Services auxiliary to maritime transport a) Maritime cargo handling services	Unbound.
b) Storage and warehousing services (part of CPC 742)	None.
c) Customs clearance services	None.
d) Container station and depot services	None.
e) Maritime agency services	None.
f) Maritime freight forwarding services	None.
g) Rental of Vessels with Crew (CPC 7213)	None.
h) Pushing and towing services (CPC 7214)	Unbound.
i) Supporting services for maritime transport (part of CPC 745)	Unbound.
j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None. Except for Catering.

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Economic activity or services sector or sub-sector	Description of reservations
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	Unbound.
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of commercial road vehicles with operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	Unbound.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None.
d) Rental of aircraft with crew (CPC 734)	None.
e) Sales and marketing	None.
f) Computer reservations system	None.
g) Airport management	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ([28]) a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	Unbound.
18. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ([29])	None.
B. Pipeline transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	None.
E. Retailing services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	None.
G. Services incidental to energy distribution (CPC 887)	Unbound.

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Economic activity or services sector or sub-sector	Description of reservations
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([30]) (CPC ver. 1.0 97230)	None.
g) Telecommunications connection services (CPC 7543)	None.
h) Domestic services (CPC 980)	None.

([1]) For greater certainty this clause applies to foreign workers under an employment relation and without prejudice to commitments undertaken by Nicaragua under the chapter IV on temporary personal.
([2]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).
([3]) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
([4]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
([5]) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).
([6]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([7]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
([8]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
([9]) Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.
([10]) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
([11]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([12]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
([13]) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
([14]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and related services.
([15]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

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([16]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([17]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
([18]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
([19]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).
([20]) Corresponds to sewage services.
([21]) Corresponds to Cleaning Services of Exhaust Gases.
([22]) Corresponds to parts of Nature and Landscape Protection Services.
([23]) Subject to the definition of the regulatory framework.
([24]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
([25]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([26]) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
([27]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1 to 6.F.l) 4.
([28]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. under 18.C.
([29]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
([30]) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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PANAMA

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors committed pursuant to Articles 174 of this Agreement and the applicable reservations and conditions on key personnel and graduate trainees. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term None indicates an economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in given economic activities, services sectors or sub-sectors without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Panama does not undertake any commitment on key personnel and graduate trainees in economic activities, services sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, ISIC REV 3.1, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Articles 174 and 175 of this Agreement. Those measures (for example need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Panama regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

10. In those economic activities where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Economic Activity or services sector o sub-sector	Description of reservations
ALL SECTORS	1. Preference is given to a Panamanian national over a foreign national for contractual positions in the Panama Canal Authority. A foreign national may be hired instead of a Panamanian national, provided that the position is difficult to fill and that all channels for hiring a qualified Panamanian national have been exhausted and that it is authorised by the Canal Authority Administrator. If the only applicants for a position with the Panama Canal Authority are foreign nationals, preference is given to a foreign national with a Panamanian spouse or a foreign national who has lived in Panama for ten consecutive years. 2. Only a Panamanian national can be a director of the Panama Canal Authority.
ALL SECTORS	Numerical quotas and economic needs tests are required for key personnel and graduate trainees holding an employment contract with a Panamanian juridical person (main criteria: need for technical and specialised personnel).
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	None.
4. MANUFACTURING ([1])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other nonmetallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semitrailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (nonmilitary) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([2])	None.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([3])	None.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([4])	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (part of CPC 861) Exclusively: legal consultancy on international law (excludes Panamanian law) and consultancy on law of the jurisdiction in which the service supplier is qualified as a lawyer. Does not include appearance in courts or administrative, judicial, maritime or arbitral authorities in Panama, nor the drafting of legal documents.	None.

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Economic Activity or services sector o sub-sector	Description of reservations
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snow-mobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 867 and part of CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([5]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
q) Convention Services (part of CPC 87909)	None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services ([6]) (CPC 87904)	None.
r) 6. Telecommunications onsulting services (CPC 7544)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
7. COMMUNICATION SERVICES	
A. Courier Services	None.
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	None.
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([7]), excluding broadcasting ([8])	None.
b) Satellite broadcast transmission services ([9])	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([10]))	None.
12. FINANCIAL SERVICES	
B. Banking and other financial services (excluding insurance)	1. The branches of foreign banks must designate at least 2 general proxies. Both of these proxies must be natural persons with residence in Panama and at least one of them must be a Panamanian national. 2. The General Manager, Assistant General Manager and Director or Deputy Director of the Board of Directors of the Caja de Ahorros must be Panamanian nationals by birth or naturalization, who have resided in Panama for at least ten years. 3. The General Manager, Legal Representative and Director of the Board of Directors of the *Banco Nacional de Panama* must be Panamanian nationals.

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Economic Activity or services sector o sub-sector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel and Catering excluding catering in air transport services ([11]) (CPC 641, CPC 642 and CPC 643)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
D. Sporting services (CPC 9641)	None.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([12])	None.
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
C. Rail Transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	None.
17. SERVICES AUXILIARY TO TRANSPORT ([13])	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	None.
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	None.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	None.
b) Storage and warehouse services (part of CPC 742)	None.
e) Sales and Marketing	None.
f) Computer Reservations System	None.
F. Services auxiliary to pipeline transport of goods other than fuel ([14]) a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
18. ENERGY SERVICES	
A. Services Incidental to Mining ([15]) (CPC 883)	None.
B. Pipeline Transportation of fuels. (CPC 7131)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, non bottled) gas, steam and hot water	None.
G. Services incidental to energy distribution (CPC 887)	None.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022) d) Other beauty treatment services n.e.c (CPC 97029) e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation ([16]) purposes (CPC ver. 1.0 97230)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
g) Telecommunications connection services (CPC 7543)	None.

([1]) This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
([2]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([3]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
([4]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
([5]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and related services.
([6]) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
([7]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and related services.
([8]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([9]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([10]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
([11]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
([12]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([13]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESSSERVICES under 6.F.l) 1 to 6.F.l) 4.
([14]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. Under 18.B.
([15]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to befound under 8. CONSTRUCTION SERVICES.
([16]) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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ANNEX XIV

LISTS OF COMMITMENTS OF THE REPUBLICS OF THE CA PARTY ON BUSINESS SERVICE SELLERS

COSTA RICA

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors committed pursuant to Article 175, paragraph 2 of this Agreement and the applicable reservations and conditions on business services sellers. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in given economic activities, services sectors or sub-sectors, without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Costa Rica does not undertake any commitment on business services sellers in economic activities, services sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities, services sectors and sub-sectors:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

5. Commitments on business services sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures when they do not constitute a reservation within the meaning of Article 175 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed), even if not listed below, apply in any case to business services sellers of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Costa Rica regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment and the list of commitments on cross-border supply of services.

10. In those economic activities, services sectors or sub-sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Economic activity or services sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities and services sectors and sub-sectors listed:	
1. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the list of commitments on establishment, and the reservations affecting cross-border supply of services in accordance with Article 172 of this Agreement, as specified in the list of commitments on cross-border supply of services, shall apply to the commitments set out in this list.	
2. Numerical quotas and economic needs tests are required for business services sellers. Main criteria: labour market conditions.	
SPECIFIC RESERVATIONS	
4. MANUFACTURING ([1]) (excluding services and manufacture of arms, munitions, explosives and other war material)	
A. Manufacture of food products (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.

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Economic activity or services sector or sub-sector	Description of reservations
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.

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Economic activity or services sector or sub-sector	Description of reservations
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 36)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
6. BUSINESS SERVICES	
B. Computer and related services (CPC 84)	None.
F. Other business services	
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.

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Economic activity or services sector or sub-sector	Description of reservations
d) Services related to management consulting (CPC 866)	None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and supply services of personnel	
i) 1. Executive search services (CPC 87201)	None.
i) 2. Placement services of office support personnel and other workers (CPC 87202)	None.
i) 3. Supply services of office support personnel (CPC 87203)	None.
i) 4. Model agency services (part of CPC 87209)	None.
o) Packaging services (CPC 876)	None.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.

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Economic activity or services sector or sub-sector	Description of reservations
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier services including express delivery services ([2]) (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)	None.
B. Telecommunications services	
a) All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting ([3]) ([4])	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other commission agents' services (CPC 621)	Unbound for CPC 62112, 62113 and 62117.

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Economic activity or services sector or sub-sector	Description of reservations
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
C. Retailing services ([5])	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	None.
b) Retailing services of telecommunication terminal equipment (part of CPC 7542)	None.
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services	None.

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Economic activity or services sector or sub-sector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
D. Sporting services (CPC 9641)	None.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport) ([6])	None.

([1]) Does not include advisory services incidental to manufacturing, which are to be found in Business services under 6.F.h).
([2]) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
([3]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer and related services under 6.B.
([4]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([5]) Does not include maintenance and repair services, which are to be found in Business services under 6.B.
([6]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in Costa Rica when no revenue is involved.

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GUATEMALA

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors inscribed pursuant to Article 175 paragraph 2 of this Agreement and the applicable reservations and conditions on business services sellers. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in given economic activities, services sectors or sub-sectors without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Guatemala does not undertake any commitment on business services sellers in economic activities, services sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities, services sectors and sub-sectors:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. Commitments on business services sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Article 175 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to business services sellers of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Guatemala regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment and the list of commitments on cross-border supply of services.

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10. In those economic activities, services sectors or sub-sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

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Economic activity or services sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities and services, sectors and sub-sectors listed:	
1. Every employer is prohibited to employ less than ninety percent of Guatemalan workers and pay them less than eighty-five percent of the total wages earned in their respective business, unless otherwise provided under special laws. Both proportions may change: a) If so require obvious reasons of protecting and promoting the national economy, or lack of Guatemalans technicians in a particular activity or defending national workers to demonstrate their abilities. In all these circumstances, the Executive Branch, through agreement reasoned issued through the Ministry of Labor and Social Security, both ratios may decrease by up to ten per cent each and for a period of five years for each company, or increase them to eliminate the participation of foreign workers. In the case the Ministry authorises the reduction of rates expressed before, it should require companies to prepare Guatemalan technicians in the branch of their activities within that purpose was granted; and b) When authorised and controlled immigration occur by the Executive Branch or contracted by the same, and entering or have entered the country to work in the establishment or development of settled agriculture or livestock, welfare institutions or cultural character; or in the case of Central American origin. In all these circumstances, the scope of the respective modification should be given the discretion of the Executive Branch, but the agreement that was handed down through the Ministry of Labor and Social Security must clearly state the reasons, limit and duration of the change is made. For the computation of what was said in the first paragraph, fractions should not be taken into account, and when the total number of employees does not exceed five, four of them shall be Guatemalan. The provision of this measure does not apply to managers, administrators, supervisors and general managers of companies. For greater certainty this clause applies to foreign workers under an employment relationship in the host country and without prejudice of the commitments made under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).	
2. Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
3. Guatemala reserves the right to adopt or maintain any measure that guarantees rights or preferences for Minorities and Indigenous Populations, socially and economically disadvantaged.	
4. An authorisation of entry and temporary stay under this list shall not supersede the non-discriminatory requirements demanded to the exercise of a profession or activity according to the specific regulatory framework in force.	

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Economic activity or services sector or sub-sector	Description of reservations
5. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the Lists of Commitments on Establishment, and the reservations affecting cross-border supply of services in accordance with Article 172 of this Agreement, as specified in the Lists of Commitments on Cross-border Supply of Services, shall apply to the commitments set out in this list.	
ESPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding services	None.
4. MANUFACTURING ([1]) (excluding distribution of arms, munitions, explosives and other war material)	
A. Manufacture of food products (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.

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Economic activity or services sector or sub-sector	Description of reservations
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.

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Economic activity or services sector or sub-sector	Description of reservations
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (excluding nuclear based electricity generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([2])	None.
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) ([3]) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	None.
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D)	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	None.
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services)	None.

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Economic activity or services sector or sub-sector	Description of reservations
E. Rental/leasing services without operators	
a) Relating to aircraft (CPC 83104)	None.
b) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
c) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
F. Other business services	
a) Advertising (CPC 871)	None.
b) Market research and opinion polling (CPC 864)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	None.
r) 2. Interior design and other specialty design services (CPC 87907)	None.

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Economic activity or services sector or sub-sector	Description of reservations
r) 4. Credit reporting services (CPC 87901)	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier services (CPC 75121)	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

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Economic activity or services sector or sub-sector	Description of reservations
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
C. Retailing services [4]	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	None.
b) Retailing services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Food retailing services (CPC 631)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	None.

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Economic activity or services sector or sub-sector	Description of reservations
11. ENVIRONMENTAL SERVICES	
A. Waste water services (CPC 9401) ([5]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([6]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([7]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	

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Economic activity or services sector or sub-sector	Description of reservations
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ([8])	None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
B. News and press agencies services (CPC 962)	None.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([9])	None.
B. Internal waterways transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.
C. Rail transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	None.
D. Road transport a) Passenger transportation (CPC 7121 and CPC 7122) b) Freight transportation (CPC 7123)	None.

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Economic activity or services sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ([10])	
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223)	None.
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748)	None.
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Supporting services for road transport equipment (CPC 744)	None.

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Economic activity or services sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground handling services (including catering) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Sales and marketing e) Computer reservations system f) Airport management	None.
18. ENERGY SERVICES	
B. Pipeline transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	None.
E. Retailing services of motor fuel (CPC 613)	None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	None.

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Economic activity or services sector or sub-sector	Description of reservations
G. Services incidental to energy distribution (CPC 887)	None.

([1]) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES.
([2]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([3]) Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, Guatemala law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as lawyer, and is subject to licensing requirements applicable in Guatemala. Legal services in respect of Guatemalan law shall in principle be carried out by or though a fully qualified lawyer admitted to the Bar in Guatemala acting personally. Full admission to the Bar in Guatemala is necessary for representation before the Courts and other competent authorities in Guatemala since it involves practice of Guatemalan procedural law.
([4]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
([5]) Corresponds to sewage services.
([6]) Corresponds to Cleaning Services of Exhaust Gases.
([7]) Corresponds to parts of Nature and Landscape Protection Services.
([8]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
([9]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([10]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES.

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HONDURAS

1. The list of commitments below indicates the economic activities services inscribed pursuant to Article 175 paragraph 2 of this Agreement and the applicable reservations and conditions on business services sellers. The list is composed of the following elements:

   (a) A first column indicating the economic activities services in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in a given economic activities sectors or sub-sectors without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Honduras does not undertake any commitment on business services sellers in economic activities services sectors or sub-sectors not mentioned in the list below are not committed.

4. In identifying individual economic activities, services sectors and sub-sectors:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

5. Commitments on business services sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Article 175 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to business services sellers of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Honduras regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment and the list of commitments on cross- border supply of services.

10. In those economic activities services where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activities	Description of reservations
All economic activities and services sectors and sub-sectors listed:	
1. The supply of services by suppliers not resident in Honduras must contribute to the training of Honduran personnel in the specialised fields of activity concerned. A ceiling of ten per cent is established for the number of foreign workers in an enterprise who may not receive more than fifteen per cent of total wages paid. The percentages referred to above do not apply to company managers, directors, administrators, supervisors or general executives, provided that there are not more than two in each enterprise. In order to obtain the necessary work permit, foreigners must be resident in Honduras.	
2. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the Lists of Commitments on Establishment, and the reservations affecting cross-border supply of services in accordance with Article 172 of this Agreement, as specified in the Lists of Commitments on Cross-border Supply of Services, shall apply to the commitments set out in this list.	
6. All requirements of the laws and regulations of Honduras Party regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ([1])	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ([1])	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	None.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ([2]) (ISIC rev 3.1: 1110)	None.

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▼B

Economic activities	Description of reservations
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None.
4. MANUFACTURING ([3]) (excluding distribution of arms, munitions, explosives and other war material)	
H. Publishing, printing and reproduction of recorded media ([4]) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ([5]))	None.
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D)	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	None.
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([6])	None.
c) Interdisciplinary R & D services (CPC 853)	None.
D. Real estate services ([7])	
a) Involving own or leased property (CPC 821)	None.

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▼B

Economic activities	Description of reservations
b) On a fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
e) Technical testing and analysis services (CPC 8676)	None.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	None.
k) Related scientific and technical consulting services (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.

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▼B

Economic activities	Description of reservations
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([8]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875)	None.
o) Packaging services (CPC 876)	
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	None.
r) 3. Collection agency services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ([9])	None.
b) Satellite broadcast transmission services ([10])	
7. COMMUNICATION SERVICES	
A. Courier services (CPC 75121)	None.

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▼B

Economic activities	Description of reservations
B. Telecommunications services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([11]), excluding broadcasting ([12])	None.
b) Satellite broadcast transmission services ([13])	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
C. Retailing services ([14])	
c) Food retailing services (CPC 631)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923)	None.

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▼B

Economic activities	Description of reservations
11. ENVIRONMENTAL SERVICES	
A. Waste water services (CPC 9401) ([15]) B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ([16]) D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ([17]) E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	None.

▼B

Economic activities	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	Branches of foreign insurance institutions must have at least one representative with domiciled in Honduras, who must have enough faculties to act in Honduras and to carry out and be liable for the branch's transactions. To operate as a dependent insurance agent, independent insurance agent or insurance broker, a natural person must be Honduran or have been legally resident in Honduras for more than three consecutive years. To serve as an adjustor or claim liquidator, accident investigator, or damage inspector, a natural person must be a Honduran national or legal resident in Honduras.
B. Banking and other financial services (excluding insurance)	Branches of foreign financial institutions must have at least two representatives domiciled in Honduras. These must have the requisite authorisation to act in Honduras and to carry out and assume responsibility for the operations of the branch.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ([18])	None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.

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▼B

Economic activities	Description of reservations
C. Tourist guides services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
16. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([19])	None.
D. Road transport a) Passenger transportation (CPC 7121 and CPC 7122) b) Freight transportation (CPC 7123)	None.
E. Pipeline transport of goods other than fuel ([20]) (CPC 7139)	None.

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▼B

Economic activities	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ([21])	
A. Services auxiliary to maritime transport a) Maritime cargo handling services b) Storage and warehousing Services (part of CPC 742) c) Customs clearance services d) Container station and depot services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None.
B. Services auxiliary to internal waterways transport e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745)	None.

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Economic activities	Description of reservations
D. Services auxiliary to road transport d) Rental of commercial road vehicles with operators (CPC 7124)	None.
E. Services auxiliary to air transport services b) Storage and warehouse services (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ([22])	None.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
A. Washing, cleaning and dyeing services (CPC 9701)	None.
B. Hairdressing services (CPC 97021)	None.
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
D. Other beauty treatment services n.e.c (CPC 97029)	None.

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▼B

Economic activities	Description of reservations
E. Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ([23]) (CPC ver. 1.0 97230)	None.

([1]) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in Business Services under 6.F.f) and 6.F.g).
([2]) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in Energy services under 18.A.
([3]) Does not include advisory services incidental to manufacturing, which are to be found in Business services under 6.F.h).
([4]) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
([5]) Publishing and printing on a fee or contract basis is to be found in Business services under 6.F.p).
([6]) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
([7]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([8]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
([9]) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
([10]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([11]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer related services.
([12]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([13]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([14]) Does not include maintenance and repair services, which are to be found in Business services under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in Energy services under 18.E and 18.F.
([15]) Corresponds to sewage services.
([16]) Corresponds to Cleaning services of exhaust gases.
([17]) Corresponds to parts of Nature and landscape protection services.
([18]) Catering in air transport services is to be found in Services Auxiliar to Transport Services under 17.D.a) Ground handling services.
([19]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([20]) Pipeline transportation of fuels is to be found in Energy services under 18.B.
([21]) Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 6.F.l) 1 to 6.F.l) 4.
([22]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8, Construction services.
([23]) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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NICARAGUA

1. The list of commitments below indicates the economic activities, sectors and sub-sectors committed pursuant to Article 175, paragraph 2 of this Agreement and the applicable reservations and conditions on business services sellers. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term none indicates economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in a given economic activities, services sectors or sub-sectors without prejudice to horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Nicaragua does not undertake any commitment on business services sellers in economic activities, services sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities, sectors and sub-sectors:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, ISIC REV 3.1, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. Commitments on business services sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures when they do not constitute a reservation within the meaning of Article 175 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed), even if not listed below, apply in any case to business services sellers of the EU Party.

7. In accordance with Article 159 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Nicaragua regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment and the list of commitments on cross-border supply of services.

10. In those economic activities, services sectors or sub-sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic activity or services sector or sub-sector	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities and services sectors and sub-sectors listed:	
An authorisation of entry and temporary stay under this list shall not supersede the requirements demanded to the exercise of a profession or activity according to the specific regulatory framework in force. Nicaragua reserves the right to limit the transfer or disposal of any interest in stock held in an existing state enterprise, such that only a Nicaraguan national may receive such interest. However, the preceding sentence pertains only to the initial transfer or disposal of such interest. Nicaragua reserves the right to limit control of any new enterprise created by the transfer or disposal of any interest on stock as described in the preceding paragraph. Nicaragua also reserves the right to adopt or maintain any measure related to the nationality of senior management and members of the board of directors in such new enterprise. The supply of professional services through natural o legal persons, require the compliance of requirements and authorisation for the supply of such services, in accordance with the provisions of *Ley de Colegiación y del Ejercicio Profesional, Ley No. 588.* *Business visitors* Provided that this visitor do not receive remuneration in Nicaragua and are not directly involved in the provision of the service, such visitors may remain in the country for up to ninety days in any twelve month period. The reservations affecting establishment in accordance with Article 166 of this Agreement, as specified in the list of commitments on establishment, and the reservations affecting cross-border supply of services in accordance with Article 172 of this Agreement, as specified in the list of commitments on cross-border supply of services, shall apply to the commitments set out in this list.	
SPECIFIC RESERVATIONS	
6. BUSINESS SERVICES	
A. Professional services	
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None.

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Economic activity or services sector or sub-sector	Description of reservations
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	None.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	None.
C. Research and Development Services (R&D) ([1])	
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ([2]) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real estate services ([3])	
a) Involving own or leased property (CPC 821)	None.
b) On a fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
b) Relating to aircraft (CPC 83104)	None.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to other Machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting Services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
e) Technical testing and analysis services ([4]) (CPC 8676)	None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
i) Placement and supply services of personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement services (CPC 87202)	None.
k) Related scientific and technical consulting services ([5]) (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snow-mobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([6]) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875) except for CPC 87504	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	None.
7. COMMUNICATION SERVICES	
B. Telecommunications services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([7]), excluding broadcasting ([8])	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other commission agents' services (CPC 621)	None.

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▼B

Economic activity or services sector or sub-sector	Description of reservations
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([9]))	None.
C. Retailing Services ([10])	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) b) Retailing services of telecommunication terminal equipment (part of CPC 7542) c) Food retailing services (CPC 631) d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ([11]) (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.

▼B

Economic activity or services sector or sub-sector	Description of reservations
11. ENVIRONMENTAL SERVICES ([1])	
A. Waste water services (CPC 9401) ([12])	For Mode 1 Unbound. Except for consulting services.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402)	Unbound. Except for consulting services.
b) Sanitation and Similar Services (CPC 9403)	Unbound. Except for consulting services.
C. Protection of ambient air and climate (CPC 9404) ([13])	Unbound. Except for consulting services.
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ([14])	Unbound. Except for consulting services.
E. Noise and vibration abatement (CPC 9405)	Unbound. Except for consulting services.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	Unbound. Except for consulting services.
G. Other environmental and ancillary services (CPC 94090)	Unbound. Except for consulting services.

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Economic activity or services sector or sub-sector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES ([15])	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ([16])	None.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
C. Libraries, archives, museums and other cultural services ([1]) (CPC 963)	None.
D. Sporting services (CPC 964)	None.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ([17])	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([18])	None.

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Economic activity or services sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT	
D. Services auxiliary to road transport ([19])	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of commercial road vehicles with operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	Unbound.
b) Storage and warehouse services (part of CPC 742)	Unbound.
c) Freight transport agency services (part of CPC 748)	Unbound.
d) Rental of aircraft with crew (CPC 734)	None.
e) Sales and marketing	None.
f) Computer reservations system	None.

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Economic activity or services sector or sub-sector	Description of reservations
18. ENERGY SERVICES	
A. Services incidental to mining (1) (CPC 883) (20)	Unbound.
B. Pipeline transportation of fuels (1) (CPC 7131)	Unbound.
C. Storage and warehouse services of fuels transported through pipelines (1) (part of CPC 742)	Unbound.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water (1)	None
E. Retailing services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water (1)	None.

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Economic activity or services sector or sub-sector	Description of reservations
G. Services incidental to energy distribution ([21]) (CPC 887)	Unbound.

([1]) The horizontal limitation on public utilities applies.
([2]) Part of CPC 85201 which is to be found under 6.A.h - Medical (including psychologists) and dental services.
([3]) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
([4]) The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations of for utilisation authorisations (e.g. car inspection, food inspection).
([5]) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
([6]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 3.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and related services.
([7]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and related services.
([8]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([9]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
([10]) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
([11]) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).
([12]) Corresponds to sewage services.
([13]) Corresponds to Cleaning Services of Exhaust Gases.
([14]) Corresponds to parts of Nature and Landscape Protection Services.
([15]) In order to supply tourism services in Nicaragua an enterprise must be organized under Nicaraguan law; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua.
([16]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.D.a) Ground handling services.
([17]) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
([18]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([19]) The horizontal limitation on public utilities applies when the services require the use of the public domain.
([20]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
([21]) Except for consulting services, the horizontal limitation on public utilities applies.

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PANAMA

1. The list of commitments below indicates the economic activities, services sectors and sub-sectors committed pursuant to Article 175 of this Agreement and the applicable reservations and conditions on business services sellers. The list is composed of the following elements:

   (a) A first column indicating the economic activities, services sectors or sub-sectors in which the commitment is assumed by the Party, and the scope to which the reservations and conditions apply;

   (b) A second column listing the applicable reservations and conditions.

2. For the purpose of this list, the term None indicates an economic activities, services sectors or sub-sectors where there are no specific reservations and conditions in given economic activities, services sectors or sub-sectors without prejudice to the horizontal reservations and conditions that apply. The term unbound indicates that no commitments have been made.

3. Panama does not undertake any commitment on business services sellers in economic activities, services sectors or sub-sectors not mentioned in the list below.

4. In identifying individual economic activities:

   (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 4, *ISIC REV 3.1*, 2002;

   (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC prov., 1991;

   (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N^{o} 77, CPC ver. 1.0, 1998.

5. Commitments on business services sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

6. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permits, register and other authorisation) and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Articles 174 and 175 of this Agreement. Those measures (for example, need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of the EU Party.

7. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

8. All requirements of the laws and regulations of Panama regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

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9. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

10. In those economic activities where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

▼B

Economic Activity or services sector o sub-sector	Description of reservations
ALL SECTORS	1. Preference is given to a Panamanian national over a foreign national for contractual positions in the Panama Canal Authority. A foreign national may be hired instead of a Panamanian national, provided that the position is difficult to fill and that all channels for hiring a qualified Panamanian national have been exhausted and that it is authorised by the Canal Authority Administrator. If the only applicants for a position with the Panama Canal Authority are foreign nationals, preference is given to a foreign national with a Panamanian spouse or a foreign national who has lived in Panama for ten consecutive years. 2. Only a Panamanian national can be a director of the Panama Canal Authority.
ALL SECTORS	Numerical quotas and economic needs tests are required for key personnel and graduate trainees holding an employment contract with a Panamanian juridical person (main criteria: need for technical and specialised personnel).
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	None.
4. MANUFACTURING ([1])	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other nonmetallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semitrailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (nonmilitary) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ([2])	None.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ([3])	None.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ([4])	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (part of CPC 861) Exclusively: legal consultancy on international law (excludes Panamanian law) and consultancy on law of the jurisdiction in which the service supplier is qualified as a lawyer. Does not include appearance in courts or administrative, judicial, maritime or arbitral authorities in Panama, nor the drafting of legal documents.	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
b) Relating to Aircraft (CPC 83104)	None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snow-mobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods (5) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
q) Convention Services (part of CPC 87909)	None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services ([6]) (CPC 87904)	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
7. COMMUNICATION SERVICES	
A. Courier Services	None.
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	None.
a) All services consisting of the transmission and reception of signals by any electromagnetic means ([7]), excluding broadcasting ([8])	None.
b) Satellite broadcast transmission services ([9])	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and otherwar material) All sub-sectors mentionedbelow	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ([10]))	None.
12. FINANCIAL SERVICES	
B. Banking and other financial services (excluding insurance)	1. The branches of foreign banks must designate at least 2 general proxies. Both of these proxies must be natural persons with residence in Panama and at least one of them must be a Panamanian national. 2. The General Manager, Assistant General Manager and Director or Deputy Director of the Board of Directors of the Caja de Ahorros must be Panamanian nationals by birth or naturalization, who have resided in Panama for at least ten years. 3. The General Manager, Legal Representative and Director of the Board of Directors of the *Banco Nacional de Panama* must be Panamanian nationals.

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Economic Activity or services sector o sub-sector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel and Catering excluding catering in air transport services ([11]) (CPC 641, CPC 642 and CPC 643)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
D. Sporting services (CPC 9641)	None.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ([12])	None.
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
C. Rail Transport	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	None.
17. SERVICES AUXILIARY TO TRANSPORT ([13])	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	None.
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agencyservices (part of CPC 748) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	None.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	None.
b) Storage and warehouse services (part of CPC 742)	None.
e) Sales and Marketing	None.
f) Computer Reservations System	None.
F. Services auxiliary to pipeline transport of goods other than fuel ([14]) a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services Incidental to Mining ([15]) (CPC 883)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
B. Pipeline Transportation of fuels. (CPC 7131)	None.
C. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	None.
G. Services incidental to energy distribution (CPC 887)	None.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022) d) Other beauty treatment services n.e.c (CPC 97029) e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation ([16]) purposes (CPC ver. 1.0 97230)	None.

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Economic Activity or services sector o sub-sector	Description of reservations
g) Telecommunications connection services (CPC 7543)	None.

([1]) This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
([2]) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
([3]) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
([4]) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
([5]) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
([6]) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
([7]) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.
([8]) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
([9]) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
([10]) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
([11]) Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
([12]) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
([13]) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESSSERVICES under 6.F.l) 1 to 6.F.l) 4.
([14]) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. Under 18.B.
([15]) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to befound under 8. CONSTRUCTION SERVICES.
([16]) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

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ANNEX XV

ENQUIRY POINTS

FOR THE EU PARTY:

EUROPEAN UNION	European Commission – Directorate-General for TRADE Services and Investment Unit Rue de la Loi 170 1000 BRUXELLES Belgium E-mail:TRADE-GATS-CONTACT-POINTS@ec.europa.eu
AUSTRIA	Federal Ministry of Economy, Family and Youth Department for Multilateral Trade Policy - C2/11 Stubenring 1 A-1011 Vienna Austria Telephone: (43) 1 711 00 (ext. 6915/5946) Telefax: (43) 1 718 05 08 E-Mail:post@C211.bmwfj.gv.at
BELGIUM	Service public fédéral Economie, PME, Classes moyennes et Energie Direction générale du Potentiel économique (Federal Public Service Economy, SMEs, Self-employed and Energy Directorate – General Economic Potential) Rue du Progrès, 50 B-1210 Brussels Belgium Telephone: (32) 2 277 93 57 Telefax: (32) 2 277 53 03 E-mail:info-gats@economie.fgov.be
BULGARIA	Foreign Economic Policy Directorate Ministry of Economy and Energy 12, Alexander Batenberg Str. 1000 Sofia Bulgaria Telephone: (359 2) 940 77 61 / (359 2) 940 77 93 Telefax: (359 2) 981 49 15 E-mail:cv.dimitrova@mee.government.bg
CROATIA	State Office for Trade Policy Gajeva 4, Zagreb CROATIA tel. 01-6444-600 fax. 01-6444-601 e-mail:info@dutp.hr
CYPRUS	Permanent Secretary Planning Bureau Apellis and Nirvana corner 1409 Nicosia Cyprus Telephone: (357 22) 406 801 / (357 22) 406 852 Telefax: (357 22) 666 810 E-mail:planning@cytanet.com.cy maria.philippou@planning.gov.cy

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FOR THE REPUBLICS OF THE CA PARTY:

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EL SALVADOR	Ministerio de Economía Dirección de Administración de Tratados Comerciales (DATCO) (en coordinación con las instituciones respectivas) Alameda Juan Pablo II y Calle Guadalupe, Edificio C-2, 3ª Planta. Plan Maestro, Centro de Gobierno, San Salvador, El Salvador, C.A. Telephone: (503) 2590-5788 Telefax: (503) 2590-5789 E-Mail:datco@minec.gob.sv
GUATEMALA	Ministerio de Economía Dirección de Administración del Comercio Exterior 8ª. Avenida 10-43 Zona 1, Ciudad Guatemala, Guatemala Teléfono: (502) 2412-0200 Telefax: (502) 2412-0327 E-mail:http://dace.mineco.gob.gt/infocomex/infocomex.php

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ANNEX XVI

GOVERNMENT PROCUREMENT

Appendix 1

COVERAGE

SECTION A

CENTRAL GOVERNMENT ENTITIES WHICH PROCURE IN ACCORDANCE WITH THE PROVISIONS OF TITLE V OF PART IV OF THIS AGREEMENT

A. SCHEDULE OF COSTA RICA

The Title applies to the entities of central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Threshold: SDR 130 000

Services

Specified in Section D

Threshold: SDR 130 000

Construction Services

Specified in Section E

Threshold: SDR 5 000 000

List of Entities

1. *Contraloría General de la República*
2. *Defensoría de los Habitantes de la República*
3. *Presidencia de la República*
4. *Ministerio de la Presidencia*
5. *Ministerio de Gobernación, Policía y Seguridad Pública (Note 1)*
6. *Ministerio de Relaciones Exteriores y Culto*
7. *Ministerio de Hacienda (Note 2)*
8. *Ministerio de Agricultura y Ganadería*
9. *Ministerio de Economía Industria y Comercio*
10. *Ministerio de Educación Pública (Note 3)*
11. *Ministerio de Trabajo y Seguridad Social*
12. *Ministerio de Cultura y Juventud*
13. *Ministerio de Vivienda y Asentamientos Humanos*
14. *Ministerio de Comercio Exterior*
15. *Ministerio de Planificación Nacional y Política Económica*
16. *Ministerio de Ciencia y Tecnología*
17. *Ministerio de Ambiente, Energía y Telecomunicaciones*
18. *Ministerio de Obras Públicas y Transportes*

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19. *Ministerio de Salud*

20. *Instituto Nacional de las Mujeres*

21. *Instituto Costarricense de Turismo*

Notes to Section A

1. *Ministerio de Gobernación, Policía y Seguridad Pública*: the Title does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification 1.0 (CPC, version 1.0), for the *Fuerza Pública.*

2. *Ministerio de Hacienda*: the Title does not cover the issuance of tax stamps.

3. *Ministerio de Educación Pública*: the Title does not cover procurement made in furtherance of school feeding programs.

B. SCHEDULE OF EL SALVADOR

The Title applies to the entities of central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

Services

Specified in Section D

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

Construction Services

Specified in Section E

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 5 950 000.

List of Entities

1. *Ministerio de Hacienda*

2. *Ministerio de Relaciones Exteriores*

3. *Ministerio de Educación (Note 1)*

4. *Ministerio de Trabajo y Previsión Social*

5. *Ministerio de Economía*

6. *Ministerio del Medio Ambiente y Recursos Naturales*

7. *Ministerio de Obras Públicas*

8. *Ministerio de Agricultura y Ganadería*

9. *Ministerio de Defensa (Note 1)*

10. *Ministerio de Gobernación*

11. *Ministerio de Salud Pública y Asistencia Social*

Notes to Section A

1. *Ministerio de Educación and Ministerio de Defensa*: the Title does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification 1.1 (CPC, version 1.1).

▼B

2. Unless otherwise specified, the Title covers all agencies subordinated to the entities listed in this schedule, provided they do not have separate legal personality.

C. SCHEDULE OF GUATEMALA

The Title applies to the entities of the central level of government which procure in accordance with the provisions of this Agreement where the value equals or exceeds:

Goods

Thresholds: SDR 130 000; or for the three year period following the date of entry into force, SDR 260 000.

Services

Specified in Section D

Thresholds: SDR 130 000; or for the three year period following the date of entry into force, SDR 260 000.

Construction Services:

Specified in Section E

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force, SDR 6 000 000.

List of Entities

1. *Ministerio de Agricultura, Ganadería y Alimentación (Note 1)*
2. *Ministerio de la Defensa Nacional (Note 2)*
3. *Ministerio de Economía*
4. *Ministerio de Educación (Note 3)*
5. *Ministerio de Cultura y Deportes*
6. *Ministerio de Trabajo y Previsión Social (Note 4)*
7. *Ministerio de Finanzas Públicas*
8. *Ministerio de Salud Pública y Asistencia Social (Note 4)*
9. *Ministerio de Relaciones Exteriores*
10. *Ministerio de Gobernación (Note 5)*
11. *Ministerio de Comunicaciones, Infraestructura y Vivienda*
12. *Ministerio de Energía y Minas*
13. *Ministerio de Ambiente y Recursos Naturales*
14. *Secretaría General de la Presidencia*
15. *Secretaría de Coordinación Ejecutiva de la Presidencia*
16. *Secretaría de Planificación y Programación de la Presidencia*
17. *Secretaría de Análisis Estratégico de la Presidencia*
18. *Secretaría de la Paz de la Presidencia de la República*
19. *Secretaría de Asuntos Administrativos y de Seguridad de la Presidencia de la República*
20. *Secretaría de Asuntos Agrarios de la Presidencia*
21. *Secretaría Presidencial de la Mujer*
22. *Secretaría de Bienestar Social de la Presidencia de la República*

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23. *Secretaría de Comunicación Social de la Presidencia*

24. *Secretaría Ejecutiva de la Comisión contra el Consumo, Adicción y Tráfico Ilícito de Drogas*

25. *Secretaría de Obras Sociales de la Esposa del Presidente de la República*

26. *Comisión Presidencial Coordinadora de la Política del Ejecutivo en materia de Derechos Humanos*

27. *Comisión Presidencial para la reforma del Estado, la Descentralización y la Participación Ciudadana*

28. *Consejo Nacional de Ciencia y Tecnología*

29. *Coordinadora Nacional para la Reducción de Desastres*

30. *Junta Nacional del Servicio Civil*

31. *Oficina Nacional del Servicio Civil*

32. *Fondo de Desarrollo Indígena Guatemalteco*

33. *Fondo Nacional de Ciencia y Tecnología*

34. *Fondo Nacional para la Paz*

35. *Consejo Nacional de la Juventud*

Notes to Section A

1. *Ministerio de Agricultura, Ganadería y Alimentación*: the Title does not cover the procurement of agricultural goods made in furtherance of agricultural support programs, or procurement made in furtherance of school feeding programs.

2. *Ministerio de Defensa Nacional*: the Title does not cover the procurement of the following goods and services: arms, munitions, equipment, construction materials, aircraft, vessels and other vehicles, fuel, lubricants, provisions, and the contracting for services or supply by or on behalf of the *Ejército de Guatemala* and its institutions.

3. *Ministerio de Educación*: the Title does not cover procurement made in furtherance of school feeding programs.

4. *Ministerio de Trabajo y Previsión Social* and *Ministerio de Salud Pública y Asistencia Social*: the Title does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC, version 1.0.

5. *Ministerio de Gobernación*: the Title does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC, version 1.0, for the *Policia Nacional Civil y Sistema Penitenciario*.

6. Unless otherwise specified, the Title covers all agencies subordinate to the entities listed in this schedule, provided they do not have separate legal personality.

D. SCHEDULE OF HONDURAS

The Title applies to the entities of central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds: SDR 260 000 for the second and third year period following the date of entry into force of this Agreement and thereafter SDR 130 000.

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Services Specified in Section D

Thresholds: SDR 260 000 for the second and third year period following the date of entry into force of this Agreement and thereafter SDR 130 000.

Construction Services

Specified in Section E

Thresholds: SDR 6 000 000 for the second and third year period following the date of entry into force of this Agreement and thereafter SDR 5 000 000.

List of Entities

1. *Secretaria de Estado en los Despachos del Interior y Población*
2. *Secretaria de Estado en el Despacho de Educación (Note 1)*
3. *Secretaria de Estado en el Despacho de Salud*
4. *Secretaria de Estado en el Despacho de Seguridad (Note 2)*
5. *Secretaria de Estado en el Despacho Presidencial (Note 1)*
6. *Secretaria de Estado en el Despacho de Relaciones Exteriores*
7. *Secretaria de Estado en el Despacho de Defensa Nacional (Note 3)*
8. *Secretaria de Estado en el Despacho de Finanzas*
9. *Secretaria de Estado en los Despachos de Industria y Comercio*
10. *Secretaria de Estado en los Despachos de Obras Publicas, Transporte y Vivienda*
11. *Secretaria de Estado en los Despachos de Trabajo y Seguridad Social*
12. *Secretaria de Estado en los Despachos de Agricultura y Ganadería*
13. *Secretaria de Estado en los Despachos de Recursos Naturales y Ambiente*
14. *Secretaria de Estado en los Despachos de Cultura, Artes y Deportes*
15. *Secretaria de Estado en el Despacho de Turismo*
16. *Secretaría Técnica de Planificación y Cooperación Externa.*

Notes to Section A

1. *Secretaria de Estado en el Despacho de Educación y Secretaria de Estado en el Despacho Presidencial*: the Title does not cover procurement made in furtherance of school feeding programs.
2. *Secretaria de Estado en el Despacho de Seguridad*: the Title does not cover procurement of uniforms, shoes, food, or tobacco for the *Policia Nacional*.
3. *Secretaria de Estado en el Despacho de Defensa Nacional*: the Title does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC, version 1.0, for the *Fuerzas Armadas de Honduras*. The title does not cover the procurement of the following goods, or the procurement of uniforms of the *Fuerzas Armadas de Honduras* and the *Policia Nacional*:
    1. Ammunition
    2. War airplanes
    3. Military rifles
    4. Pistols and guns of any kind, 41 caliber or more
    5. Honduran army regulation pistols
    6. Silencers for all kinds of firearms

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7. Firearms

8. Accessories and ammunition

9. Cartridges for firearms

10. Equipment and other accessories essential for cartridge loading

11. Gunpowder, explosives, primers and fuses

12. Mask for protection against asphyxiating gases

13. Air guns

4. Unless otherwise specified, the Title covers all agencies subordinate to the entities listed in this schedule.

E. SCHEDULE OF NICARAGUA

The Title applies to the entities of central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

Services

Specified in Section D

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

Construction Services

Specified in Section E

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 6 000 000.

List of Entities

1. *Ministerio de Gobernación (Note 1)*

2. *Ministerio de la Familia*

3. *Ministerio de Relaciones Exteriores*

4. *Ministerio de Fomento, Industria y Comercio*

5. *Ministerio del Trabajo*

6. *Ministerio del Ambiente y de los Recursos Naturales*

7. *Procuraduría General de la República*

8. *Ministerio de Defensa (Note 2)*

9. *Ministerio de Hacienda y Crédito Público*

10. *Ministerio Público*

11. *Ministerio de Transporte e Infraestructura (Note 3)*

12. *Ministerio de Educación (Note 4)*

13. *Ministerio Agropecuario y Forestal (Note 5)*

Notes to Section A

1. *Ministerio de Gobernación*: the Title does not cover procurements made by and for the *Policía Nacional*. The Title does not cover procurements related to production or issuance of passports (including its security elements such as security paper or security plastic).

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2. *Ministerio de Defensa*: the Title does not cover procurements made by the *Ministerio de Defensa* for a transitional period of five year after the entry into force of this Agreement. The Title does not cover procurements made by and for the *Ejército de Nicaragua*.

3. *Ministerio de Transporte e Infraestructura*: the Title does not cover procurement made by the *Ministerio de Transporte e Infraestructura* for a transitional period of five year after the entry into force of this Agreement.

4. *Ministerio de Educación*: the Title does not cover programs that benefit the education sector such as school feeding programs, basic bibliography, tools for basic research and development.

5. *Ministerio de Agropecuario y Forestal*: the Title does not cover support programs for agriculture.

F. SCHEDULE OF PANAMA

The Title applies to the entities of central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Threshold: SDR 130 000

Services

Specified in Section D

Threshold: SDR 130 000

Construction Services

Specified in Section E

Threshold: SDR 5 000 000

List of Entities

1. *Asamblea Nacional*

2. *Contraloría General de la República*

3. *Ministerio de Comercio e Industrias*

4. *Ministerio de Desarrollo Agropecuario (Note 1)*

5. *Ministerio de Economía y Finanzas*

6. *Ministerio de Educación (Note 2)*

7. *Ministerio de Gobierno y Justicia (Note 3)*

8. *Ministerio de Desarrollo Social*

9. *Ministerio de Obras Públicas*

10. *Ministerio de la Presidencia (Note 4)*

11. *Ministerio de Relaciones Exteriores*

12. *Ministerio de Salud (Note 5)*

13. *Ministerio de Trabajo y Desarrollo Laboral*

14. *Ministerio de Vivienda y Ordenamiento Territorial*

15. *Ministerio Público (Note 6)*

16. *Órgano Judicial*

Notes to Section A

1. *Ministerio de Desarrollo Agropecuario:* the Title does not cover the procurement of agricultural products linked to agricultural development and support and food aid programs.

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2. *Ministerio de Educación*: the Title does not cover the procurement of goods classified under Divisions of the United Nations Central Product Classification (CPC) Ver. 1.0, listed below:

   21 - Meat, fish, fruit, vegetables, oils and fats;

   22 - Dairy products;

   23 - Grain mill products, starches and starch products; other food products;

   24 - Beverages;

   26 - Yarn and thread; woven and tufted textile fabrics;

   27 - Textile articles other than apparel;

   28 - Knitted or crocheted fabrics; wearing apparel;

   29 - Leather and leather products; footwear.

3. *Ministerio de Gobierno y Justicia*: the Title does not cover the procurement of goods and services listed below by or on behalf of the *Policía Nacional*; the *Servicio Nacional Aeronaval*, the *Dirección Institucional en Asuntos de Seguridad Pública*; and the *Dirección General del Sistema Penitenciario*:

   (a) classified under Divisions of the CPC Ver. 1.0:

      21 - Meat, fish, fruit, vegetables, oils and fats;

      22 - Dairy products;

      23 - Grain mill products, starches and starch products; other food products;

      24 - Beverages;

      26 - Yarn and thread; woven and tufted textile fabrics;

      27 - Textile articles other than apparel;

      28 - Knitted or crocheted fabrics; wearing apparel;

      29 - Leather and leather products; footwear;

      431 - Engines and turbines and parts thereof;

      447 - Weapons and ammunition and parts thereof;

      491 - Motor vehicles, parts and accessories thereof;

      496 - Aircraft and spacecraft, and parts thereof.

   (b) the procurement of food serving services (hot meals).

4. *Ministerio de la Presidencia*: the Title does not cover the procurement of goods and services listed below by or on behalf of the *Servicio de Protección Institucional*:

   (a) classified under Divisions of the CPC Ver. 1.0:

      21 - Meat, fish, fruit, vegetables, oils and fats;

      22 - Dairy products;

      23 - Grain mill products, starches and starch products; other food products;

      24 - Beverages;

      26 - Yarn and thread; woven and tufted textile fabrics;

      27 - Textile articles other than apparel;

      28 - Knitted or crocheted fabrics; wearing apparel;

      29 - Leather and leather products; footwear;

      431 - Engines and turbines and parts thereof;

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447 - Weapons and ammunition and parts thereof;

491 - Motor vehicles, parts and accessories thereof;

496 - Aircraft and spacecraft, and parts thereof.

(b) the procurement of food serving services (hot meals); and

The Title does not cover the procurement of goods and services by, or on behalf of the *Secretaría del Consejo de Seguridad Pública* y *Defensa Nacional* and the *Fondo de Inversión Social*.

5. *Ministerio de Salud*: the Title does not cover the following:

(a) procurement made in furtherance of public health protection programs, including treatment of HIV/AIDS, Cancer, Tuberculosis, Malaria, Meningitis, Disease of Chagas, Leishmaniasis or other epidemics;

(b) procurement of vaccines for the prevention of Tuberculosis, Polio, Diphtheria, Whooping Cough, Tetanus, Measles, Mumps, Rubella, Meningitis (Meningococcica), Pneumococcus, Human Rabies, Chickenpox, Influenza, Hepatitis A, Disease for H. Influenza, Hepatitis B, Disease for H. Influenza Type B, and Yellow Fever that are purchased pursuant to an agreement with a not-for-profit international organization such as WHO and UNICEF; or

(c) procurement of pharmaceutical products under compulsory licensing pursuant to the General Council Decisions of 30 August 2003 on the implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Publico Health and of 6 December 2005 on the Amendment of the TRIPS Agreement of the World Trade Organization.

6. *Ministerio Público*: the Title does not cover the procurement of goods and services listed below by or on behalf of the *Servicio de Criminalística y Ciencias Forenses (SEC)*:

(a) classified under Divisions of the CPC Ver. 1.0:

21 - Meat, fish, fruit, vegetables, oils and fats;

22 - Dairy products;

23 - Grain mill products, starches and starch products; other food products;

24 - Beverages;

447 - Weapons and ammunition and parts thereof;

491 - Motor vehicles, parts and accessories thereof; and

(b) the procurement of food serving services (hot meals).

G. SCHEDULE OF EU PARTY

Goods

Threshold: SDR 130 000

Services

Specified in Section D

Threshold: SDR 130 000

Construction Services

Specified in Section E

Threshold: SDR 5 000 000

▼B

Procuring Entities:

A) All Central government entities

B) European Union entities:

The Council of the European Union

The European Commission

Notes to Section A

1. "Contracting authorities of European Union Member States" covers also any subordinated entity of any contracting authority of an European Union Member State provided it does not have separate legal personality.

2. As far as procurement by entities in the field of defence and security is concerned, only non-sensitive and non-warlike materials contained in the list attached to Section A are covered.

INDICATIVE LISTS OF CONTRACTING AUTHORITIES WHICH ARE CENTRAL GOVERNMENT AUTHORITIES AS DEFINED BY EU PROCUREMENT DIRECTIVE

Belgium

1. Services publics fédéraux (Ministries):	1. Federale Overheidsdiensten (Ministries):
SPF Chancellerie du Premier Ministre;	FOD Kanselarij van de Eerste Minister;
SPF Personnel et Organisation;	FOD Kanselarij Personeel en Organisatie;
SPF Budget et Contrôle de la Gestion;	FOD Budget en Beheerscontrole;
SPF Technologie de l'Information et de la Communication (Fedict);	FOD Informatie- en Communicatietechnologie (Fedict);
SPF Affaires étrangères, Commerce extérieur et Coopération au Développement;	FOD Buitenlandse Zaken, Buitenlandse Handel en Ontwikkelingssamenwerking;
SPF Intérieur;	FOD Binnenlandse Zaken;
SPF Finances;	FOD Financiën;
SPF Mobilité et Transports;	FOD Mobiliteit en Vervoer;
SPF Emploi, Travail et Concertation sociale;	FOD Werkgelegenheid, Arbeid en sociaal overleg;
SPF Sécurité Sociale et Institutions publiques de Sécurité Sociale;	FOD Sociale Zekerheid en Openbare Instellingen van sociale Zekerheid;
SPF Santé publique, Sécurité de la Chaîne alimentaire et Environnement;	FOD Volksgezondheid, Veiligheid van de Voedselketen en Leefmilieu;
SPF Justice;	FOD Justitie;
SPF Economie, PME, Classes moyennes et Energie;	FOD Economie, KMO, Middenstand en Energie;
Ministère de la Défense;	Ministerie van Landsverdediging;
Service public de programmation Intégration sociale, Lutte contre la pauvreté et Économie sociale;	Programmatorische Overheidsdienst Maatschappelijke Integratie, Armoedsbestrijding en sociale Economie;
Service public fédéral de Programmation Développement durable;	Programmatorische federale Overheidsdienst Duurzame Ontwikkeling;
Service public fédéral de Programmation Politique scientifique.	Programmatorische federale Overheidsdienst Wetenschapsbeleid.

▼B

2. Régie des Bâtiments:	2. Regie der Gebouwen:
Office national de Sécurité sociale;	Rijksdienst voor sociale Zekerheid;
Institut national d'Assurance sociales pour travailleurs indépendants;	Rijksinstituut voor de sociale Verzekeringen der Zelfstandigen;
Institut national d'Assurance Maladie-Invalidité;	Rijksinstituut voor Ziekte- en Invaliditeitsverzekering;
Office national des Pensions;	Rijksdienst voor Pensioenen;
Caisse auxiliaire d'Assurance Maladie-Invalidité;	Hulpkas voor Ziekte-en Invaliditeitsverzekering;
Fond des Maladies professionnelles;	Fonds voor Beroepsziekten;
Office national de l'Emploi.	Rijksdienst voor Arbeidsvoorziening.

Bulgaria

— Администрация на Народното събрание

— Администрация на Президента

— Администрация на Министерския съвет

— Конституционен съд

— Българска народна банка

— Министерство на външните работи

— Министерство на вътрешните работи

— Министерство на държавната администрация и административната реформа

— Министерство на извънредните ситуации

— Министерство на земеделието и храните

— Министерство на здравеопазването

— Министерство на икономиката и енергетиката

— Министерство на културата

— Министерство на образованието и науката

— Министерство на околната среда и водите

— Министерство на отбраната

— Министерство на правосъдието

— Министерство на регионалното развитие и благоустройството

— Министерство на транспорта

— Министерство на труда и социалната политика

— Министерство на финансите

State agencies, state commissions, executive agencies and other state authorities established by law or by Council of Ministers' decree having a function relating to the exercise of executive power:

— Агенция за ядрено регулиране

— Висшата атестационна комисия

— Държавна комисия за енергийно и водно регулиране

— Държавна комисия по сигурността на информацията

▼B

— Комисия за защита на конкуренцията

— Комисия за защита на личните данни

— Комисия за защита от дискриминация

— Комисия за регулиране на съобщенията

— Комисия за финансов надзор

— Патентно ведомство на Република България

— Сметна палата на Република България

— Агенция за приватизация

— Агенция за следприватизационен контрол

— Български институт по метрология

— Държавна агенция "Архиви"

— Държавна агенция "Държавен резерв и военновременни запаси"

— Държавна агенция "Национална сигурност"

— Държавна агенция за бежанците

— Държавна агенция за българите в чужбина

— Държавна агенция за закрила на детето

— Държавна агенция за информационни технологии и съобщения

— Държавна агенция за метрологичен и технически надзор

— Държавна агенция за младежта и спорта

— Държавна агенция по горите

— Държавна агенция по туризма

— Държавна комисия по стоковите борси и тържища

— Институт по публична администрация и европейска интеграция

— Национален статистически институт

— Национална агенция за оценяване и акредитация

— Националната агенция за професионално образование и обучение

— Национална комисия за борба с трафика на хора

— Агенция "Митници"

— Агенция за държавна и финансова инспекция

— Агенция за държавни вземания

— Агенция за социално подпомагане

— Агенция за хората с увреждания

— Агенция по вписванията

— Агенция по геодезия, картография и кадастър

— Агенция по енергийна ефективност

— Агенция по заетостта

— Агенция по обществени поръчки

— Българска агенция за инвестиции

— Главна дирекция "Гражданска въздухоплавателна администрация"

▼B

— Дирекция "Материално-техническо осигуряване и социално обслужване" на Министерство на вътрешните работи

— Дирекция "Оперативно издирване" на Министерство на вътрешните работи

— Дирекция "Финансово-ресурсно осигуряване" на Министерство на вътрешните работи

— Дирекция за национален строителен контрол

— Държавна комисия по хазарта

— Изпълнителна агенция "Автомобилна администрация"

— Изпълнителна агенция "Борба с градушките"

— Изпълнителна агенция "Българска служба за акредитация"

— Изпълнителна агенция "Военни клубове и информация"

— Изпълнителна агенция "Главна инспекция по труда"

— Изпълнителна агенция "Държавна собственост на Министерството на отбраната"

— Изпълнителна агенция "Железопътна администрация"

— Изпълнителна агенция "Изпитвания и контролни измервания на въоръжение, техника и имущества"

— Изпълнителна агенция "Морска администрация"

— Изпълнителна агенция "Национален филмов център"

— Изпълнителна агенция "Пристанищна администрация"

— Изпълнителна агенция "Проучване и поддържане на река Дунав"

— Изпълнителна агенция "Социални дейности на Министерството на отбраната"

— Изпълнителна агенция за икономически анализи и прогнози

— Изпълнителна агенция за насърчаване на малките и средни предприятия

— Изпълнителна агенция по лекарствата

— Изпълнителна агенция по лозата и виното

— Изпълнителна агенция по околна среда

— Изпълнителна агенция по почвените ресурси

— Изпълнителна агенция по рибарство и аквакултури

— Изпълнителна агенция по селекция и репродукция в животновъдството

— Изпълнителна агенция по сортоизпитване, апробация и семеконтрол

— Изпълнителна агенция по трансплантация

— Изпълнителна агенция по хидромелиорации

— Комисията за защита на потребителите

— Контролно-техническата инспекция

— Национален център за информация и документация

— Национален център по радиобиология и радиационна защита

— Национална агенция за приходите

— Национална ветеринарномедицинска служба

— Национална служба "Полиция"

— Национална служба "Пожарна безопасност и защита на населението"

▼B

— Национална служба за растителна защита

— Национална служба за съвети в земеделието

— Национална служба по зърното и фуражите

— Служба "Военна информация"

— Служба "Военна полиция"

— Фонд "Републиканска пътна инфраструктура"

— Авиоотряд 28

Czech Republic

— Ministerstvo dopravy

— Ministerstvo financí

— Ministerstvo kultury

— Ministerstvo obrany

— Ministerstvo pro místní rozvoj

— Ministerstvo práce a sociálních věcí

— Ministerstvo průmyslu a obchodu

— Ministerstvo spravedlnosti

— Ministerstvo školství, mládeže a tělovýchovy

— Ministerstvo vnitra

— Ministerstvo zahraničních věcí

— Ministerstvo zdravotnictví

— Ministerstvo zemědělství

— Ministerstvo životního prostředí

— Poslanecká sněmovna PČR

— Senát PČR

— Kancelář prezidenta

— Český statistický úřad

— Český úřad zeměměřičský a katastrální

— Úřad průmyslového vlastnictví

— Úřad pro ochranu osobních údajů

— Bezpečnostní informační služba

— Národní bezpečnostní úřad

— Česká akademie věd

— Vězeňská služba

— Český báňský úřad

— Úřad pro ochranu hospodářské soutěže

— Správa státních hmotných rezerv

— Státní úřad pro jadernou bezpečnost

— Česká národní banka

— Energetický regulační úřad

— Úřad vlády České republiky

▼B

— Ústavní soud

— Nejvyšší soud

— Nejvyšší správní soud

— Nejvyšší státní zastupitelství

— Nejvyšší kontrolní úřad

— Kancelář Veřejného ochránce práv

— Grantová agentura České republiky

— Státní úřad inspekce práce

— Český telekomunikační úřad

Denmark

— Folketinget

Rigsrevisionen

— Statsministeriet

— Udenrigsministeriet

— Beskæftigelsesministeriet

5 styrelser og institutioner (5 agencies and institutions)

— Domstolsstyrelsen

— Finansministeriet

5 styrelser og institutioner (5 agencies and institutions)

— Forsvarsministeriet

5 styrelser og institutioner (5 agencies and institutions)

— Ministeriet for Sundhed og Forebyggelse

Adskillige styrelser og institutioner, herunder Statens Serum Institut (Several agencies and institutions, including Statens Serum Institut)

— Justitsministeriet

Rigspolitichefen, anklagemyndigheden samt 1 direktorat og et antal styrelser (Commissioner of Police, the public prosecutor, 1 directorate and a number of agencies)

— Kirkeministeriet

10 stiftsøvrigheder (10 diocesan authorities)

— Kulturministeriet — Ministry of Culture

4 styrelser samt et antal statsinstitutioner (4 departments and a number of institutions)

— Miljøministeriet

5 styrelser (5 agencies)

— Ministeriet for Flygtninge, Invandrere og Integration

1 styrelse (1 agency)

— Ministeriet for Fødevarer, Landbrug og Fiskeri

4 direktoraterog institutioner (4 directorates and institutions)

— Ministeriet for Videnskab, Teknologi og Udvikling

Adskillige styrelser og institutioner, Forskningscenter Risø og Statens uddannelsesbygninger (Several agencies and institutions, including Risoe National Laboratory and Danish National Research and Education Buildings)

▼B

— Skatteministeriet

1 styrelse og institutioner (1 agency and several institutions)

— Velfærdsministeriet

3 styrelser og institutioner (3 agencies and several institutions)

— Transportministeriet

7 styrelser og institutioner, herunder Øresundsbrokonsortiet (7 agencies and institutions, including Øresundsbrokonsortiet)

— Undervisningsministeriet

3 styrelser, 4 undervisningsinstitutioner og 5 andre institutioner (3 agencies, 4 educational establishments, 5 other institutions)

— Økonomi- og Erhvervsministeriet

Adskilligestyrelser og institutioner (Several agencies and institutions)

— Klima- og Energiministeriet

3 styrelse og institutioner (3 agencies and institutions)

Germany

— Auswärtiges Amt

— Bundeskanzleramt

— Bundesministerium für Arbeit und Soziales

— Bundesministerium für Bildung und Forschung

— Bundesministerium für Ernährung, Landwirtschaft und Verbraucherschutz

— Bundesministerium der Finanzen

— Bundesministerium des Innern (only civil goods)

— Bundesministerium für Gesundheit

— Bundesministerium für Familie, Senioren, Frauen und Jugend

— Bundesministerium der Justiz

— Bundesministerium für Verkehr, Bau und Stadtentwicklung

— Bundesministerium für Wirtschaft und Technologie

— Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung

— Bundesministerium der Verteidigung (no military goods)

— Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit

Estonia

— Vabariigi Presidendi Kantselei

— Eesti Vabariigi Riigikogu

— Eesti Vabariigi Riigikohus

— Riigikontroll

— Õiguskantsler

— Riigikantselei

— Rahvusarhiiv

▼B

— Haridus- ja Teadusministeerium

— Justiitsministeerium

— Kaitseministeerium

— Keskkonnaministeerium

— Kultuuriministeerium

— Majandus- ja Kommunikatsiooniministeerium

— Põllumajandusministeerium

— Rahandusministeerium

— Siseministeerium

— Sotsiaalministeerium

— Välisministeerium

— Keeleinspektsioon

— Riigiprokuratuur

— Teabeamet

— Maa-amet

— Keskkonnainspektsioon

— Metsakaitse- ja Metsauuenduskeskus

— Muinsuskaitseamet

— Patendiamet

— Tarbijakaitseamet

— Riigihangete Amet

— Taimetoodangu Inspektsioon

— Põllumajanduse Registrite ja Informatsiooni Amet

— Veterinaar- ja Toiduamet

— Konkurentsiamet

— Maksu –ja Tolliamet

— Statistikaamet

— Kaitsepolitseiamet

— Kodakondsus- ja Migratsiooniamet

— Piirivalveamet

— Politseiamet

— Eesti Kohtuekspertiisi Instituut

— Keskkriminaalpolitsei

— Päästeamet

— Andmekaitse Inspektsioon

— Ravimiamet

— Sotsiaalkindlustusamet

— Tööturuamet

— Tervishoiuamet

▼B

— Tervisekaitseinspektsioon

— Tööinspektsioon

— Lennuamet

— Maanteeamet

— Veeteede Amet

— Julgestuspolitsei

— Kaitseressursside Amet

— Kaitseväe Logistikakeskus

— Tehnilise Järelevalve Amet

Ireland

— President's Establishment

— Houses of the Oireachtas (Parliament)

— Department of theTaoiseach (Prime Minister)

— Central Statistics Office

— Department of Finance

— Office of the Comptroller and Auditor General

— Office of the Revenue Commissioners

— Office of Public Works

— State Laboratory

— Office of the Attorney General

— Office of the Director of Public Prosecutions

— Valuation Office

— Office of the Commission for Public Service Appointments

— Public Appointments Service

— Office of the Ombudsman

— Chief State Solicitor's Office

— Department of Justice, Equality and Law Reform

— Courts Service

— Prisons Service

— Office of the Commissioners of Charitable Donations and Bequests

— Department of the Environment, Heritage and Local Government

— Department of Education and Science

— Department of Communications, Energy and Natural Resources

— Department of Agriculture, Fisheries and Food

— Department of Transport

— Department of Health and Children

— Department of Enterprise, Trade and Employment

— Department of Arts, Sports and Tourism

— Department of Defence

— Department of Foreign Affairs

▼B

— Department of Social and Family Affairs

— Department of Community, Rural and Gaeltacht Affairs (Gaelic speaking regions)

— Arts Council

— National Gallery.

Greece

— Υπουργείο Εσωτερικών

— Υπουργείο Εξωτερικών

— Υπουργείο Οικονομίας και Οικονομικών

— Υπουργείο Ανάπτυξης

— Υπουργείο Δικαιοσύνης

— Υπουργείο Εθνικής Παιδείας και Θρησκευμάτων

— Υπουργείο Πολιτισμού

— Υπουργείο Υγείας και Κοινωνικής Αλληλεγγύης

— Υπουργείο Περιβάλλοντος, Χωροταξίας και Δημοσίων Έργων;

— Υπουργείο Απασχόλησης και Κοινωνικής Προστασίας

— Υπουργείο Μεταφορών και Επικοινωνιών

— Υπουργείο Αγροτικής Ανάπτυξης και Τροφίμων

— Υπουργείο Εμπορικής Ναυτιλίας, Αιγαίου και Νησιωτικής Πολιτικής

— Υπουργείο Μακεδονίας- Θράκης

— Γενική Γραμματεία Επικοινωνίας

— Γενική Γραμματεία Ενημέρωσης

— Γενική Γραμματεία Νέας Γενιάς

— Γενική Γραμματεία Ισότητας

— Γενική Γραμματεία Κοινωνικών Ασφαλίσεων

— Γενική Γραμματεία Απόδημου Ελληνισμού

— Γενική Γραμματεία Βιομηχανίας

— Γενική Γραμματεία Έρευνας και Τεχνολογίας

— Γενική Γραμματεία Αθλητισμού

— Γενική Γραμματεία Δημοσίων Έργων

— Γενική Γραμματεία Εθνικής Στατιστικής Υπηρεσίας Ελλάδος

— Εθνικό Συμβούλιο Κοινωνικής Φροντίδας

— Οργανισμός Εργατικής Κατοικίας

— Εθνικό Τυπογραφείο

— Γενικό Χημείο του Κράτους

— Ταμείο Εθνικής Οδοποιίας

— Εθνικό Καποδιστριακό Πανεπιστήμιο Αθηνών

— Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης

— Δημοκρίτειο Πανεπιστήμιο Θράκης

▼B

— Πανεπιστήμιο Αιγαίου

— Πανεπιστήμιο Ιωαννίνων

— Πανεπιστήμιο Πατρών

— Πανεπιστήμιο Μακεδονίας

— Πολυτεχνείο Κρήτης

— Σιβιτανίδειος Δημόσια Σχολή Τεχνών και Επαγγελμάτων

— Αιγινήτειο Νοσοκομείο

— Αρεταίειο Νοσοκομείο

— Εθνικό Κέντρο Δημόσιας Διοίκησης

— Οργανισμός Διαχείρισης Δημοσίου Υλικού

— Οργανισμός Γεωργικών Ασφαλίσεων

— Οργανισμός Σχολικών Κτιρίων

— Γενικό Επιτελείο Στρατού

— Γενικό Επιτελείο Ναυτικού

— Γενικό Επιτελείο Αεροπορίας

— Ελληνική Επιτροπή Ατομικής Ενέργειας

— Γενική Γραμματεία Εκπαίδευσης Ενηλίκων

— Υπουργείο Εθνικής Άμυνας

— Γενική Γραμματεία Εμπορίου

Spain

— Presidencia de Gobierno

— Ministerio de Asuntos Exteriores y de Cooperación

— Ministerio de Justicia

— Ministerio de Defensa

— Ministerio de Economía y Hacienda

— Ministerio del Interior

— Ministerio de Fomento

— Ministerio de Educación, Política Social y Deportes

— Ministerio de Industria, Turismo y Comercio

— Ministerio de Trabajo e Inmigración

— Ministerio de la Presidencia

— Ministerio de Administraciones Públicas

— Ministerio de Cultura

— Ministerio de Sanidad y Consumo

— Ministerio de Medio Ambiente y Medio Rural y Marino

— Ministerio de Vivienda

— Ministerio de Ciencia e Innovación

— Ministerio de Igualdad

France

(1) Ministries

— Services du Premier ministre

— Ministère chargé de la santé, de la jeunesse et des sports

▼B

— Ministère chargé de l'intérieur, de l'outre-mer et des collectivités territoriales

— Ministère chargé de la justice

— Ministère chargé de la défense

— Ministère chargé des affaires étrangères et européennes

— Ministère chargé de l'éducation nationale

— Ministère chargé de l'économie, des finances et de l'emploi

— Secrétariat d'Etat aux transports

— Secrétariat d'Etat aux entreprises et au commerce extérieur

— Ministère chargé du travail, des relations sociales et de la solidarité

— Ministère chargé de la culture et de la communication

— Ministère chargé du budget, des comptes publics et de la fonction publique

— Ministère chargé de l'agriculture et de la pêche

— Ministère chargé de l'enseignement supérieur et de la recherche

— Ministère chargé de l'écologie, du développement et de l'aménagement durables

— Secrétariat d'Etat à la fonction publique

— Ministère chargé du logement et de la ville

— Secrétariat d'Etat à la coopération et à la francophonie

— Secrétariat d'Etat à l'outre-mer

— Secrétariat d'Etat à la jeunesse, des sports et de la vie associative

— Secrétariat d'Etat aux anciens combattants

— Ministère chargé de l'immigration, de l'intégration, de l'identité nationale et du co-développement

— Secrétariat d'Etat en charge de la prospective et de l'évaluation des politiques publiques

— Secrétariat d'Etat aux affaires européennes,

— Secrétariat d'Etat aux affaires étrangères et aux droits de l'homme

— Secrétariat d'Etat à la consommation et au tourisme

— Secrétariat d'Etat à la politique de la ville

— Secrétariat d'Etat à la solidarité

— Secrétariat d'Etat en charge de l'industrie et de la consommation

— Secrétariat d'Etat en charge de l'emploi

— Secrétariat d'Etat en charge du commerce, de l'artisanat, des PME, du tourisme et des services

— Secrétariat d'Etat en charge de l'écologie

— Secrétariat d'Etat en charge du développement de la région-capitale

— Secrétariat d'Etat en charge de l'aménagement du territoire

(2) Institutions, independent authorities and jurisdictions

— Présidence de la République

— Assemblée Nationale

— Sénat

▼B

— Conseil constitutionnel

— Conseil économique et social

— Conseil supérieur de la magistrature

— Agence française contre le dopage

— Autorité de contrôle des assurances et des mutuelles

— Autorité de contrôle des nuisances sonores aéroportuaires

— Autorité de régulation des communications électroniques et des postes

— Autorité de sûreté nucléaire

— Autorité indépendante des marchés financiers

— Comité national d'évaluation des établissements publics à caractère scientifique, culturel et professionnel

— Commission d'accès aux documents administratifs

— Commission consultative du secret de la défense nationale

— Commission nationale des comptes de campagne et des financements politiques

— Commission nationale de contrôle des interceptions de sécurité

— Commission nationale de déontologie de la sécurité

— Commission nationale du débat public

— Commission nationale de l'informatique et des libertés

— Commission des participations et des transferts

— Commission de régulation de l'énergie

— Commission de la sécurité des consommateurs

— Commission des sondages

— Commission de la transparence financière de la vie politique

— Conseil de la concurrence

— Conseil des ventes volontaires de meubles aux enchères publiques

— Conseil supérieur de l'audiovisuel

— Défenseur des enfants

— Haute autorité de lutte contre les discriminations et pour l'égalité

— Haute autorité de santé

— Médiateur de la République

— Cour de justice de la République

— Tribunal des Conflits

— Conseil d'Etat

— Cours administratives d'appel

— Tribunaux administratifs

— Cour des Comptes

— Chambres régionales des Comptes

— Cours et tribunaux de l'ordre judiciaire (Cour de Cassation, Cours d'Appel, Tribunaux d'instance et Tribunaux de grande instance)

▼B

(3) National public establishments

— Académie de France à Rome

— Académie de marine

— Académie des sciences d'outre-mer

— Académie des technologies

— Agence centrale des organismes de sécurité sociale (ACOSS)

— Agence de biomédicine

— Agence pour l'enseignement du français à l'étranger

— Agence française de sécurité sanitaire des aliments

— Agence française de sécurité sanitaire de l'environnement et du travail

— Agence Nationale pour la cohésion sociale et l'égalité des chances

— Agence nationale pour la garantie des droits des mineurs

— Agences de l'eau

— Agence Nationale de l'Accueil des Etrangers et des migrations

— Agence nationale pour l'amélioration des conditions de travail (ANACT)

— Agence nationale pour l'amélioration de l'habitat (ANAH)

— Agence Nationale pour la Cohésion Sociale et l'Egalité des Chances

— Agence nationale pour l'indemnisation des français d'outre-mer (ANIFOM)

— Assemblée permanente des chambres d'agriculture (APCA)

— Bibliothèque publique d'information

— Bibliothèque nationale de France

— Bibliothèque nationale et universitaire de Strasbourg

— Caisse des Dépôts et Consignations

— Caisse nationale des autoroutes (CNA)

— Caisse nationale militaire de sécurité sociale (CNMSS)

— Caisse de garantie du logement locatif social

— Casa de Velasquez

— Centre d'enseignement zootechnique

— Centre d'études de l'emploi

— Centre d'études supérieures de la sécurité sociale

— Centres de formation professionnelle et de promotion agricole

— Centre hospitalier des Quinze-Vingts

— Centre international d'études supérieures en sciences agronomiques (Montpellier Sup Agro)

— Centre des liaisons européennes et internationales de sécurité sociale

— Centre des Monuments Nationaux

— Centre national d'art et de culture Georges Pompidou

— Centre national des arts plastiques

— Centre national de la cinématographie

— Centre National d'Etudes et d'expérimentation du machinisme agricole, du génie rural, des eaux et des forêts (CEMAGREF)

▼B

— Centre national du livre

— Centre national de documentation pédagogique

— Centre national des œuvres universitaires et scolaires (CNOUS)

— Centre national professionnel de la propriété forestière

— Centre National de la Recherche Scientifique (C.N.R.S)

— Centres d'éducation populaire et de sport (CREPS)

— Centres régionaux des œuvres universitaires (CROUS)

— Collège de France

— Conservatoire de l'espace littoral et des rivages lacustres

— Conservatoire National des Arts et Métiers

— Conservatoire national supérieur de musique et de danse de Paris

— Conservatoire national supérieur de musique et de danse de Lyon

— Conservatoire national supérieur d'art dramatique

— École centrale de Lille

— École centrale de Lyon

— École centrale des arts et manufactures

— École française d'archéologie d'Athènes

— École française d'Extrême-Orient

— École française de Rome

— École des hautes études en sciences sociales

— École du Louvre

— École nationale d'administration

— École nationale de l'aviation civile (ENAC)

— École nationale des Chartes

— École nationale d'équitation

— École Nationale du Génie de l'Eau et de l'environnement de Strasbourg

— Écoles nationales d'ingénieurs

— École nationale d'ingénieurs des industries des techniques agricoles et alimentaires de Nantes

— Écoles nationales d'ingénieurs des travaux agricoles

— École nationale de la magistrature

— Écoles nationales de la marine marchande

— École nationale de la santé publique (ENSP)

— École nationale de ski et d'alpinisme

— École nationale supérieure des arts décoratifs

— École nationale supérieure des arts et techniques du théâtre

— École nationale supérieure des arts et industries textiles Roubaix

— Écoles nationales supérieures d'arts et métiers

— École nationale supérieure des beaux-arts

— École nationale supérieure de céramique industrielle

▼B

— École nationale supérieure de l'électronique et de ses applications (ENSEA)

— École nationale supérieure du paysage de Versailles

— École Nationale Supérieure des Sciences de l'information et des bibliothécaires

— École nationale supérieure de la sécurité sociale

— Écoles nationales vétérinaires

— École nationale de voile

— École normales supérieures

— École polytechnique

— École technique professionnelle agricole et forestière de Meymac (Corrèze)

— École de sylviculture Crogny (Aube)

— École de viticulture et d'œnologie de la Tour- Blanche (Gironde)

— École de viticulture — Avize (Marne)

— Établissement national d'enseignement agronomique de Dijon

— Établissement national des invalides de la marine (ENIM)

— Établissement national de bienfaisance Koenigswarter

— Établissement public du musée et du domaine national de Versailles

— Fondation Carnegie

— Fondation Singer-Polignac

— Haras nationaux

— Hôpital national de Saint-Maurice

— Institut des hautes études pour la science et la technologie

— Institut français d'archéologie orientale du Caire

— Institut géographique national

— Institut National de l'origine et de la qualité

— Institut national des hautes études de sécurité

— Institut de veille sanitaire

— Institut National d'enseignement supérieur et de recherche agronomique et agroalimentaire de Rennes

— Institut National d'Etudes Démographiques (I.N.E.D)

— Institut National d'Horticulture

— Institut National de la jeunesse et de l'éducation populaire

— Institut national des jeunes aveugles — Paris

— Institut national des jeunes sourds — Bordeaux

— Institut national des jeunes sourds — Chambéry

— Institut national des jeunes sourds — Metz

— Institut national des jeunes sourds — Paris

— Institut national de physique nucléaire et de physique des particules (I.N.P.N.P.P)

— Institut national de la propriété industrielle

▼B

— Institut National de la Recherche Agronomique (I.N.R.A)

— Institut National de la Recherche Pédagogique (I.N.R.P)

— Institut National de la Santé et de la Recherche Médicale (I.N.S.E.R.M)

— Institut national d'histoire de l'art (I.N.H.A.)

— Institut national de recherches archéologiques préventives

— Institut National des Sciences de l'Univers

— Institut National des Sports et de l'Education Physique

— Institut national supérieur de formation et de recherche pour l'éducation des jeunes handicapés et les enseignements inadaptés

— Instituts nationaux polytechniques

— Instituts nationaux des sciences appliquées

— Institut national de recherche en informatique et en automatique (INRIA)

— Institut national de recherche sur les transports et leur sécurité (INRETS)

— Institut de Recherche pour le Développement

— Instituts régionaux d'administration

— Institut des Sciences et des Industries du vivant et de l'environnement (Agro Paris Tech)

— Institut supérieur de mécanique de Paris

— Institut Universitaires de Formation des Maîtres

— Musée de l'armée

— Musée Gustave-Moreau

— Musée national de la marine

— Musée national J.-J.-Henner

— Musée du Louvre

— Musée du Quai Branly

— Muséum National d'Histoire Naturelle

— Musée Auguste-Rodin

— Observatoire de Paris

— Office français de protection des réfugiés et apatrides

— Office National des Anciens Combattants et des Victimes de Guerre (ONAC)

— Office national de la chasse et de la faune sauvage

— Office National de l'eau et des milieux aquatiques

— Office national d'information sur les enseignements et les professions (ONISEP)

— Office universitaire et culturel français pour l'Algérie

— Ordre national de la Légion d'honneur

— Palais de la découverte

— Parcs nationaux

— Universités

(4) Other national public body

— Union des groupements d'achats publics (UGAP)

— Agence Nationale pour l'emploi (A.N.P.E)

— Caisse Nationale des Allocations Familiales (CNAF)

▼B

— Caisse Nationale d'Assurance Maladie des Travailleurs Salariés (CNAMS)

— Caisse Nationale d'Assurance-Vieillesse des Travailleurs Salariés (CNAVTS)

Italy

(1) Purchasing bodies:

— Presidenza del Consiglio dei Ministri

— Ministero degli Affari Esteri

— Ministero dell'Interno

— Ministero della Giustizia e Uffici giudiziari (esclusi i giudici di pace)

— Ministero della Difesa

— Ministero dell'Economia e delle Finanze

— Ministero dello Sviluppo Economico

— Ministero delle Politiche Agricole, Alimentari e Forestali

— Ministero dell'Ambiente - Tutela del Territorio e del Mare

— Ministero delle Infrastrutture e dei Trasporti

— Ministero del Lavoro, della Salute e delle Politiche Sociali

— Ministero dell' Istruzione, Università e Ricerca

— Ministero per i Beni e le Attività culturali, comprensivo delle sue articolazioni periferiche

(2) Other national public bodies:

— CONSIP (Concessionaria Servizi Informatici Pubblici)

Cyprus

— Προεδρία και Προεδρικό Μέγαρο

— Γραφείο Συντονιστή Εναρμόνισης

— Υπουργικό Συμβούλιο

— Βουλή των Αντιπροσώπων

— Δικαστική Υπηρεσία

— Νομική Υπηρεσία της Δημοκρατίας

— Ελεγκτική Υπηρεσία της Δημοκρατίας

— Επιτροπή Δημόσιας Υπηρεσίας

— Επιτροπή Εκπαιδευτικής Υπηρεσίας

— Γραφείο Επιτρόπου Διοικήσεως

— Επιτροπή Προστασίας Ανταγωνισμού

— Υπηρεσία Εσωτερικού Ελέγχου

— Γραφείο Προγραμματισμού

— Γενικό Λογιστήριο της Δημοκρατίας

— Γραφείο Επιτρόπου Προστασίας Δεδομένων Προσωπικού Χαρακτήρα

— Γραφείο Εφόρου Δημοσίων Ενισχύσεων

▼B

— Αναθεωρητική Αρχή Προσφορών

— Υπηρεσία Εποπτείας και Ανάπτυξης Συνεργατικών Εταιρειών

— Αναθεωρητική Αρχή Προσφύγων

— Υπουργείο Άμυνας

— Υπουργείο Γεωργίας, Φυσικών Πόρων και Περιβάλλοντος

  — Τμήμα Γεωργίας

  — Κτηνιατρικές Υπηρεσίες

  — Τμήμα Δασών

  — Τμήμα Αναπτύξεως Υδάτων

  — Τμήμα Γεωλογικής Επισκόπησης

  — Μετεωρολογική Υπηρεσία

  — Τμήμα Αναδασμού

  — Υπηρεσία Μεταλλείων

  — Ινστιτούτο Γεωργικών Ερευνών

  — Τμήμα Αλιείας και Θαλάσσιων Ερευνών

— Υπουργείο Δικαιοσύνης και Δημοσίας Τάξεως

  — Αστυνομία

  — Πυροσβεστική Υπηρεσία Κύπρου

  — Τμήμα Φυλακών

— Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού

  — Τμήμα Εφόρου Εταιρειών και Επίσημου Παραλήπτη

— Υπουργείο Εργασίας και Κοινωνικών Ασφαλίσεων

  — Τμήμα Εργασίας

  — Τμήμα Κοινωνικών Ασφαλίσεων

  — Τμήμα Υπηρεσιών Κοινωνικής Ευημερίας

  — Κέντρο Παραγωγικότητας Κύπρου

  — Ανώτερο Ξενοδοχειακό Ινστιτούτο Κύπρου

  — Ανώτερο Τεχνολογικό Ινστιτούτο

  — Τμήμα Επιθεώρησης Εργασίας

  — Τμήμα Εργασιακών Σχέσεων

— Υπουργείο Εσωτερικών

  — Επαρχιακές Διοικήσεις

  — Τμήμα Πολεοδομίας και Οικήσεως

  — Τμήμα Αρχείου Πληθυσμού και Μεταναστεύσεως

  — Τμήμα Κτηματολογίου και Χωρομετρίας

  — Γραφείο Τύπου και Πληροφοριών

  — Πολιτική Άμυνα

  — Υπηρεσία Μέριμνας και Αποκαταστάσεων Εκτοπισθέντων

  — Υπηρεσία Ασύλου

▼B

— Υπουργείο Εξωτερικών

— Υπουργείο Οικονομικών

— Τελωνεία

— Τμήμα Εσωτερικών Προσόδων

— Στατιστική Υπηρεσία

— Τμήμα Κρατικών Αγορών και Προμηθειών

— Τμήμα Δημόσιας Διοίκησης και Προσωπικού

— Κυβερνητικό Τυπογραφείο

— Τμήμα Υπηρεσιών Πληροφορικής

— Υπουργείο Παιδείας και Πολιτισμού

— Υπουργείο Συγκοινωνιών και Έργων

— Τμήμα Δημοσίων Έργων

— Τμήμα Αρχαιοτήτων

— Τμήμα Πολιτικής Αεροπορίας

— Τμήμα Εμπορικής Ναυτιλίας

— Τμήμα Οδικών Μεταφορών

— Τμήμα Ηλεκτρομηχανολογικών Υπηρεσιών

— Τμήμα Ηλεκτρονικών Επικοινωνιών

— Υπουργείο Υγείας

— Φαρμακευτικές Υπηρεσίες

— Γενικό Χημείο

— Ιατρικές Υπηρεσίες και Υπηρεσίες Δημόσιας Υγείας

— Οδοντιατρικές Υπηρεσίες

— Υπηρεσίες Ψυχικής Υγείας

Latvia

(1) Ministries, secretariats of ministers for special assignments, and their subordinate institutions

— Aizsardzības ministrija un tās padotībā esošās iestādes

— Ārlietu ministrija un tas padotībā esošās iestādes

— Bērnu un ģimenes lietu ministrija un tās padotībā esošas iestādes

— Ekonomikas ministrija un tās padotībā esošās iestādes

— Finanšu ministrija un tās padotībā esošās iestādes

— Iekšlietu ministrija un tās padotībā esošās iestādes

— Izglītības un zinātnes ministrija un tās padotībā esošās iestādes

— Kultūras ministrija un tas padotībā esošās iestādes

— Labklājības ministrija un tās padotībā esošās iestādes

— Reģionālās attīstības un pašvaldības lietu ministrija un tās padotībā esošās iestādes

— Satiksmes ministrija un tās padotībā esošās iestādes

— Tieslietu ministrija un tās padotībā esošās iestādes

— Veselības ministrija un tās padotībā esošās iestādes

— Vides ministrija un tās padotībā esošās iestādes

▼B

— Zemkopības ministrija un tās padotībā esošās iestādes

— Īpašu uzdevumu ministra sekretariāti un to padotībā esošās iestādes

— Satversmes aizsardzības birojs

(2) Other state institution

— Augstākā tiesa

— Centrālā vēlēšanu komisija

— Finanšu un kapitāla tirgus komisija

— Latvijas Banka

— Prokuratūra un tās pārraudzībā esošās iestādes

— Saeimas kanceleja un tās padotībā esošās iestādes

— Satversmes tiesa

— Valsts kanceleja un tās padotībā esošās iestādes

— Valsts kontrole

— Valsts prezidenta kanceleja

— Tiesībsarga birojs

— Nacionālā radio un televīzijas padome

— Citas valsts iestādes, kuras nav ministriju padotībā (Other state institutions not subordinate to ministries)

Lithuania

— Prezidentūros kanceliarija

— Seimo kanceliarija

— Institutions accountable to the Seimas [Parliament]:

  — Lietuvos mokslo taryba

  — Seimo kontrolierių įstaiga

  — Valstybės kontrolė

  — Specialiųjų tyrimų tarnyba

  — Valstybės saugumo departamentas

  — Konkurencijos taryba

  — Lietuvos gyventojų genocido ir rezistencijos tyrimo centras

  — Vertybinių popierių komisija

  — Ryšių reguliavimo tarnyba

  — Nacionalinė sveikatos taryba

  — Etninės kultūros globos taryba

  — Lygių galimybių kontrolieriaus tarnyba

  — Valstybinė kultūros paveldo komisija

  — Vaiko teisių apsaugos kontrolieriaus įstaiga

  — Valstybinė kainų ir energetikos kontrolės komisija

  — Valstybinė lietuvių kalbos komisija

  — Vyriausioji rinkimų komisija

  — Vyriausioji tarnybinės etikos komisija

▼B

— Žurnalistų etikos inspektoriaus tarnyba

— Vyriausybės kanceliarija

— Institutions accountable to the Vyriausybė (Government):

— Ginklų fondas

— Informacinės visuomenės plėtros komitetas

— Kūno kultūros ir sporto departamentas

— Lietuvos archyvų departamentas

— Mokestinių ginčų komisija

— Statistikos departamentas

— Tautinių mažumų ir išeivijos departamentas

— Valstybinė tabako ir alkoholio kontrolės tarnyba

— Viešųjų pirkimų tarnyba

— Narkotikų kontrolės departamentas

— Valstybinė atominės energetikos saugos inspekcija

— Valstybinė duomenų apsaugos inspekcija

— Valstybinė maisto ir veterinarijos tarnyba

— Vyriausioji administracinių ginčų komisija

— Draudimo priežiūros komisija

— Lietuvos valstybinis mokslo ir studijų fondas

— Lietuvių grįžimo į Tėvynę informacijos centras

— Konstitucinis Teismas

— Lietuvos bankas

— Aplinkos ministerija

— Institutions under the Aplinkos ministerija (Ministry of Environment):

— Generalinė miškų urėdija

— Lietuvos geologijos tarnyba

— Lietuvos hidrometeorologijos tarnyba

— Lietuvos standartizacijos departamentas

— Nacionalinis akreditacijos biuras

— Valstybinė metrologijos tarnyba

— Valstybinė saugomų teritorijų tarnyba

— Valstybinė teritorijų planavimo ir statybos inspekcija

— Finansų ministerija

— Institutions under the Finansų ministerija (Ministry of Finance):

— Muitinės departamentas

— Valstybės dokumentų technologinės apsaugos tarnyba

— Valstybinė mokesčių inspekcija

— Finansų ministerijos mokymo centras

— Valstybinė lošimų priežiūros komisija

▼B

— Krašto apsaugos ministerija

— Institutions under the Krašto apsaugos ministerija (Ministry of National Defence):

  — Antrasis operatyvinių tarnybų departamentas

  — Centralizuota finansų ir turto tarnyba

  — Karo prievolės administravimo tarnyba

  — Krašto apsaugos archyvas

  — Krizių valdymo centras

  — Mobilizacijos departamentas

  — Ryšių ir informacinių sistemų tarnyba

  — Infrastruktūros plėtros departamentas

  — Valstybinis pilietinio pasipriešinimo rengimo centras

— Lietuvos kariuomenė

— Krašto apsaugos sistemos kariniai vienetai ir tarnybos

— Kultūros ministerija

— Institutions under the Kultūros ministerija (Ministry of Culture):

  — Kultūros paveldo departamentas

  — Valstybinė kalbos inspekcija

— Socialinės apsaugos ir darbo ministerija

— Institutions under the Socialinės apsaugos ir darbo ministerija (Ministry of Social Security and Labour):

  — Garantinio fondo administracija

  — Valstybės vaiko teisių apsaugos ir įvaikinimo tarnyba

  — Lietuvos darbo birža

  — Lietuvos darbo rinkos mokymo tarnyba

  — Trišalės tarybos sekretoriatas

  — Socialinių paslaugų priežiūros departamentas

  — Darbo inspekcija

  — Valstybinio socialinio draudimo fondo valdyba

  — Neįgalumo ir darbingumo nustatymo tarnyba

  — Ginčų komisija

  — Techninės pagalbos neįgaliesiems centras

  — Neįgaliųjų reikalų departamentas

— Susisiekimo ministerija

— Institutions under the Susisiekimo ministerija (Ministry of Transport and Communications):

  — Lietuvos automobilių kelių direkcija

  — Valstybinė geležinkelio inspekcija

  — Valstybinė kelių transporto inspekcija

  — Pasienio kontrolės punktų direkcija

▼B

— Sveikatos apsaugos ministerija

— Institutions under the Sveikatos apsaugos ministerija (Ministry of Health):

  — Valstybinė akreditavimo sveikatos priežiūros veiklai tarnyba

  — Valstybinė ligonių kasa

  — Valstybinė medicininio audito inspekcija

  — Valstybinė vaistų kontrolės tarnyba

  — Valstybinė teismo psichiatrijos ir narkologijos tarnyba

  — Valstybinė visuomenės sveikatos priežiūros tarnyba

  — Farmacijos departamentas

  — Ekstremalių sveikatai situacijų centras

  — Lietuvos bioetikos komitetas

  — Radiacinės saugos centras

— Švietimo ir mokslo ministerija

— Institutions under the Švietimo ir mokslo ministerija (Ministry of Education and Science):

  — Nacionalinis egzaminų centras

  — Studijų kokybės vertinimo centras

— Teisingumo ministerija

— Institutions under the Teisingumo ministerija (Ministry of Justice):

  — Kalėjimų departamentas

  — Nacionalinė vartotojų teisių apsaugos taryba

  — Europos teisės departamentas

— Ūkio ministerija

— Institutions under the Ūkio ministerija (Ministry of Economy):

  — Įmonių bankroto valdymo departamentas

  — Valstybinė energetikos inspekcija

  — Valstybinė ne maisto produktų inspekcija

  — Valstybinis turizmo departamentas

— Užsienio reikalų ministerija

— Diplomatinės atstovybės ir konsulinės įstaigos užsienyje bei atstovybės prie tarptautinių organizacijų

— Vidaus reikalų ministerija

— Institutions under the Vidaus reikalų ministerija (Ministry of the Interior):

  — Asmens dokumentų išrašymo centras

  — Finansinių nusikaltimų tyrimo tarnyba

  — Gyventojų registro tarnyba

  — Policijos departamentas

  — Priešgaisrinės apsaugos ir gelbėjimo departamentas

  — Turto valdymo ir ūkio departamentas

▼B

— Vadovybės apsaugos departamentas

— Valstybės sienos apsaugos tarnyba

— Valstybės tarnybos departamentas

— Informatikos ir ryšių departamentas

— Migracijos departamentas

— Sveikatos priežiūros tarnyba

— Bendrasis pagalbos centras

— Žemės ūkio ministerija

— Institutions under the Žemės ūkio ministerija (Ministry of Agriculture):

— Nacionalinė mokėjimo agentūra

— Nacionalinė žemės tarnyba

— Valstybinė augalų apsaugos tarnyba

— Valstybinė gyvulių veislininkystės priežiūros tarnyba

— Valstybinė sėklų ir grūdų tarnyba

— Žuvininkystės departamentas

— Teismai (Courts):

— Lietuvos Aukščiausiasis Teismas

— Lietuvos apeliacinis teismas

— Lietuvos vyriausiasis administracinis teismas

— apygardų teismai

— apygardų administraciniai teismai

— apylinkių teismai

— Nacionalinė teismų administracija

— Generalinė prokuratūra

— Other Central Public Administration Entities (institucijos (institutions), įstaigos (establishments), tarnybos (agencies))

— Aplinkos apsaugos agentūra

— Valstybinė aplinkos apsaugos inspekcija

— Aplinkos projektų valdymo agentūra

— Miško genetinių išteklių, sėklų ir sodmenų tarnyba

— Miško sanitarinės apsaugos tarnyba

— Valstybinė miškotvarkos tarnyba

— Nacionalinis visuomenės sveikatos tyrimų centras

— Lietuvos AIDS centras

— Nacionalinis organų transplantacijos biuras

— Valstybinis patologijos centras

— Valstybinis psichikos sveikatos centras

— Lietuvos sveikatos informacijos centras

— Slaugos darbuotojų tobulinimosi ir specializacijos centras

— Valstybinis aplinkos sveikatos centras

▼B

— Respublikinis mitybos centras

— Užkrečiamųjų ligų profilaktikos ir kontrolės centras

— Trakų visuomenės sveikatos priežiūros ir specialistų tobulinimosi centras

— Visuomenės sveikatos ugdymo centras

— Muitinės kriminalinė tarnyba

— Muitinės informacinių sistemų centras

— Muitinės laboratorija

— Muitinės mokymo centras

— Valstybinis patentų biuras

— Lietuvos teismo ekspertizės centras

— Centrinė hipotekos įstaiga

— Lietuvos metrologijos inspekcija

— Civilinės aviacijos administracija

— Lietuvos saugios laivybos administracija

— Transporto investicijų direkcija

— Valstybinė vidaus vandenų laivybos inspekcija

— Pabėgėlių priėmimo centras

Luxembourg

— Ministère d'Etat

— Ministère des Affaires Etrangères et de l'Immigration

— Ministère de l'Agriculture, de la Viticulture et du Développement Rural

— Ministère des Classes moyennes, du Tourisme et du Logement

— Ministère de la Culture, de l'Enseignement Supérieur et de la Recherche

— Ministère de l'Economie et du Commerce extérieur

— Ministère de l'Education nationale et de la Formation professionnelle

— Ministère de l'Egalité des chances

— Ministère de l'Environnement

— Ministère de la Famille et de l'Intégration

— Ministère des Finances

— Ministère de la Fonction publique et de la Réforme administrative

— Ministère de l'Intérieur et de l'Aménagement du territoire

— Ministère de la Justice

— Ministère de la Santé

— Ministère de la Sécurité sociale

— Ministère des Transports

— Ministère du Travail et de l'Emploi

— Ministère des Travaux publics

Hungary

— Egészségügyi Minisztérium

— Földművelésügyi és Vidékfejlesztési Minisztérium

— Gazdasági és Közlekedési Minisztérium

▼B

— Honvédelmi Minisztérium

— Igazságügyi és Rendészeti Minisztérium

— Környezetvédelmi és Vízügyi Minisztérium

— Külügyminisztérium

— Miniszterelnöki Hivatal

— Oktatási és Kulturális Minisztérium

— Önkormányzati és Területfejlesztési Minisztérium

— Pénzügyminisztérium

— Szociális és Munkaügyi Minisztérium

— Központi Szolgáltatási Főigazgatóság

Malta

— Uffiċċju tal-Prim Ministru (Office of the Prime Minister)

— Ministeru għall-Familja u Solidarjeta' Soċjali (Ministry for the Family and Social Solidarity)

— Ministeru ta' l-Edukazzjoni Zghazagh u Impjieg (Ministry for Education Youth and Employment)

— Ministeru tal-Finanzi (Ministry of Finance)

— Ministeru tar-Riżorsi u l-Infrastruttura (Ministry for Resources and Infrastructure)

— Ministeru tat-Turiżmu u Kultura (Ministry for Tourism and Culture)

— Ministeru tal-Ġustizzja u l-Intern (Ministry for Justice and Home Affairs)

— Ministeru għall-Affarijiet Rurali u l-Ambjent (Ministry for Rural Affairs and the Environment)

— Ministeru għal Għawdex (Ministry for Gozo)

— Ministeru tas-Saħħa, l-Anzjani u Kura fil-Kommunita' (Ministry of Health, the Elderly and Community Care)

— Ministeru ta' l-Affarijiet Barranin (Ministry of Foreign Affairs)

— Ministeru għall-Investimenti, Industrija u Teknologija ta' Informazzjoni (Ministry for Investment, Industry and Information Technology)

— Ministeru għall-Kompetittività u Komunikazzjoni (Ministry for Competitiveness and Communications)

— Ministeru għall-Iżvilupp Urban u Toroq (Ministry for Urban Development and Roads)

Netherlands

— Ministerie van Algemene Zaken

  — Bestuursdepartement

  — Bureau van de Wetenschappelijke Raad voor het Regeringsbeleid

  — Rijksvoorlichtingsdienst

— Ministerie van Binnenlandse Zaken en Koninkrijksrelaties

  — Bestuursdepartement

  — Centrale Archiefselectiedienst (CAS)

  — Algemene Inlichtingen- en Veiligheidsdienst (AIVD)

▼B

— Agentschap Basisadministratie Persoonsgegevens en Reisdocumenten (BPR)

— Agentschap Korps Landelijke Politiediensten

— Ministerie van Buitenlandse Zaken

— Directoraat-generaal Regiobeleid en Consulaire Zaken (DGRC)

— Directoraat-generaal Politieke Zaken (DGPZ)

— Directoraat-generaal Internationale Samenwerking (DGIS)

— Directoraat-generaal Europese Samenwerking (DGES)

— Centrum tot Bevordering van de Import uit Ontwikkelingslanden (CBI)

— Centrale diensten ressorterend onder S/PlvS (Support services falling under the Secretary-general and Deputy Secretary-general)

— Buitenlandse Posten (ieder afzonderlijk)

— Ministerie van Defensie — (Ministry of Defence)

— Bestuursdepartement

— Commando Diensten Centra (CDC)

— Defensie Telematica Organisatie (DTO)

— Centrale directie van de Defensie Vastgoed Dienst

— De afzonderlijke regionale directies van de Defensie Vastgoed Dienst

— Defensie Materieel Organisatie (DMO)

— Landelijk Bevoorradingsbedrijf van de Defensie Materieel Organisatie

— Logistiek Centrum van de Defensie Materieel Organisatie

— Marinebedrijf van de Defensie Materieel Organisatie

— Defensie Pijpleiding Organisatie (DPO)

— Ministerie van Economische Zaken

— Bestuursdepartement

— Centraal Planbureau (CPB)

— SenterNovem

— Staatstoezicht op de Mijnen (SodM)

— Nederlandse Mededingingsautoriteit (NMa)

— Economische Voorlichtingsdienst (EVD)

— Agentschap Telecom

— Kenniscentrum Professioneel & Innovatief Aanbesteden, Netwerk voor –Overheidsopdrachtgevers (PIANOo)

— Regiebureau Inkoop Rijksoverheid

— Octrooicentrum Nederland

— Consumentenautoriteit

— Ministerie van Financiën

— Bestuursdepartement

— Belastingdienst Automatiseringscentrum

— Belastingdienst

▼B

— de afzonderlijke Directies der Rijksbelastingen (the various Divisions of the Tax and Customs Administration throughout the Netherlands)

— Fiscale Inlichtingen- en Opsporingsdienst (incl. Economische Controle dienst (ECD))

— Belastingdienst Opleidingen

— Dienst der Domeinen

— Ministerie van Justitie

— Bestuursdepartement

— Dienst Justitiële Inrichtingen

— Raad voor de Kinderbescherming

— Centraal Justitie Incasso Bureau

— Openbaar Ministerie

— Immigratie en Naturalisatiedienst

— Nederlands Forensisch Instituut

— Dienst Terugkeer & Vertrek

— Ministerie van Landbouw, Natuur en Voedselkwaliteit

— Bestuursdepartement

— Dienst Regelingen (DR)

— Agentschap Plantenziektenkundige Dienst (PD)

— Algemene Inspectiedienst (AID)

— Dienst Landelijk Gebied (DLG)

— Voedsel en Waren Autoriteit (VWA)

— Ministerie van Onderwijs, Cultuur en Wetenschappen

— Bestuursdepartement

— Inspectie van het Onderwijs

— Erfgoedinspectie

— Centrale Financiën Instellingen

— Nationaal Archief

— Adviesraad voor Wetenschaps- en Technologiebeleid

— Onderwijsraad

— Raad voor Cultuur

— Ministerie van Sociale Zaken en Werkgelegenheid

— Bestuursdepartement

— Inspectie Werk en Inkomen

— Agentschap SZW

— Ministerie van Verkeer en Waterstaat

— Bestuursdepartement

— Directoraat-Generaal Transport en Luchtvaart

— Directoraat-generaal Personenvervoer

— Directoraat-generaal Water

▼B

— Centrale diensten (Central Services)

— Shared services Organisatie Verkeer en Waterstaat

— Koninklijke Nederlandse Meteorologisch Instituut KNMI

— Rijkswaterstaat, Bestuur

— De afzonderlijke regionale Diensten van Rijkswaterstaat (Each individual regional service of the Directorate-general of Public Works and Water Management)

— De afzonderlijke specialistische diensten van Rijkswaterstaat (Each individual specialist service of the Directorate-general of Public Works and Water Management)

— Adviesdienst Geo-Informatie en ICT

— Adviesdienst Verkeer en Vervoer (AVV)

— Bouwdienst

— Corporate Dienst

— Data ICT Dienst

— Dienst Verkeer en Scheepvaart

— Dienst Weg- en Waterbouwkunde (DWW)

— Rijksinstituut voor Kunst en Zee (RIKZ)

— Rijksinstituut voor Integraal Zoetwaterbeheer en Afvalwaterbehandeling (RIZA)

— Waterdienst

— Inspectie Verkeer en Waterstaat, Hoofddirectie

— Port state Control

— Directie Toezichtontwikkeling Communicatie en Onderzoek (TCO)

— Toezichthouder Beheer Eenheid Lucht

— Toezichthouder Beheer Eenheid Water

— Toezichthouder Beheer Eenheid Land

— Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer

— Bestuursdepartement

— Directoraat-generaal Wonen, Wijken en Integratie

— Directoraat-generaal Ruimte

— Directoraat-general Milieubeheer

— Rijksgebouwendienst

— VROM Inspectie

— Ministerie van Volksgezondheid, Welzijn en Sport

— Bestuursdepartement

— Inspectie Gezondheidsbescherming, Waren en Veterinaire Zaken

— Inspectie Gezondheidszorg

— Inspectie Jeugdhulpverlening en Jeugdbescherming

— Rijksinstituut voor de Volksgezondheid en Milieu (RIVM)

— Sociaal en Cultureel Planbureau

▼B

— Agentschap t.b.v. het College ter Beoordeling van Geneesmiddelen

— Tweede Kamer der Staten-Generaal

— Eerste Kamer der Staten-Generaal

— Raad van State

— Algemene Rekenkamer

— Nationale Ombudsman

— Kanselarij der Nederlandse Orden

— Kabinet der Koningin

— Raad voor de rechtspraak en de Rechtbanken

Austria

— Bundeskanzleramt

— Bundesministerium für europäische und internationale Angelegenheiten

— Bundesministerium für Finanzen

— Bundesministerium für Gesundheit, Familie und Jugend

— Bundesministerium für Inneres

— Bundesministerium für Justiz

— Bundesministerium für Landesverteidigung

— Bundesministerium für Land- und Forstwirtschaft, Umwelt und Wasserwirtschaft

— Bundesministerium für Soziales und Konsumentenschutz

— Bundesministerium für Unterricht, Kunst und Kultur

— Bundesministerium für Verkehr, Innovation und Technologie

— Bundesministerium für Wirtschaft und Arbeit

— Bundesministerium für Wissenschaft und Forschung

— Österreichische Forschungs- und Prüfzentrum Arsenal Gesellschaft m.b.H

— Bundesbeschaffung G.m.b.H

— Bundesrechenzentrum G.m.b.H

Poland

— Kancelaria Prezydenta RP

— Kancelaria Sejmu RP

— Kancelaria Senatu RP

— Kancelaria Prezesa Rady Ministrów

— Sąd Najwyższy

— Naczelny Sąd Administracyjny

— Wojewódzkie sądy administracyjne

— Sądy powszechne - rejonowe, okręgowe i apelacyjne

— Trybunal Konstytucyjny

— Najwyższa Izba Kontroli

— Biuro Rzecznika Praw Obywatelskich

— Biuro Rzecznika Praw Dziecka

— Biuro Ochrony Rządu

▼B

— Biuro Bezpieczeństwa Narodowego

— Centralne Biuro Antykorupcyjne

— Ministerstwo Pracy i Polityki Społecznej

— Ministerstwo Finansów

— Ministerstwo Gospodarki

— Ministerstwo Rozwoju Regionalnego

— Ministerstwo Kultury i Dziedzictwa Narodowego

— Ministerstwo Edukacji Narodowej

— Ministerstwo Obrony Narodowej

— Ministerstwo Rolnictwa i Rozwoju Wsi

— Ministerstwo Skarbu Państwa

— Ministerstwo Sprawiedliwości

— Ministerstwo Infrastruktury

— Ministerstwo Nauki i Szkolnictwa Wyższego

— Ministerstwo Środowiska

— Ministerstwo Spraw Wewnętrznych i Administracji

— Ministerstwo Spraw Zagranicznych

— Ministerstwo Zdrowia

— Ministerstwo Sportu i Turystyki

— Urząd Komitetu Integracji Europejskiej

— Urząd Patentowy Rzeczypospolitej Polskiej

— Urząd Regulacji Energetyki

— Urząd do Spraw Kombatantów i Osób Represjonowanych

— Urząd Transportu Kolejowego

— Urząd Dozoru Technicznego

— Urząd Rejestracji Produktów Leczniczych, Wyrobów Medycznych i Produktów Biobójczych

— Urząd do Spraw Repatriacji i Cudzoziemców

— Urząd Zamówień Publicznych

— Urząd Ochrony Konkurencji i Konsumentów

— Urząd Lotnictwa Cywilnego

— Urząd Komunikacji Elektronicznej

— Wyższy Urząd Górniczy

— Główny Urząd Miar

— Główny Urząd Geodezji i Kartografii

— Główny Urząd Nadzoru Budowlanego

— Główny Urząd Statystyczny

— Krajowa Rada Radiofonii i Telewizji

— Generalny Inspektor Ochrony Danych Osobowych

▼B

— Państwowa Komisja Wyborcza

— Państwowa Inspekcja Pracy

— Rządowe Centrum Legislacji

— Narodowy Fundusz Zdrowia

— Polska Akademia Nauk

— Polskie Centrum Akredytacji

— Polskie Centrum Badań i Certyfikacji

— Polska Organizacja Turystyczna

— Polski Komitet Normalizacyjny

— Zakład Ubezpieczeń Społecznych

— Komisja Nadzoru Finansowego

— Naczelna Dyrekcja Archiwów Państwowych

— Kasa Rolniczego Ubezpieczenia Społecznego

— Generalna Dyrekcja Dróg Krajowych i Autostrad

— Państwowa Inspekcja Ochrony Roślin i Nasiennictwa

— Komenda Główna Państwowej Straży Pożarnej

— Komenda Główna Policji

— Komenda Główna Straży Granicznej

— Inspekcja Jakości Handlowej Artykułów Rolno-Spożywczych

— Główny Inspektorat Ochrony Środowiska

— Główny Inspektorat Transportu Drogowego

— Główny Inspektorat Farmaceutyczny

— Główny Inspektorat Sanitarny

— Główny Inspektorat Weterynarii

— Agencja Bezpieczeństwa Wewnętrznego

— Agencja Wywiadu

— Agencja Mienia Wojskowego

— Wojskowa Agencja Mieszkaniowa

— Agencja Restrukturyzacji i Modernizacji Rolnictwa

— Agencja Rynku Rolnego

— Agencja Nieruchomości Rolnych

— Państwowa Agencja Atomistyki

— Polska Agencja Żeglugi Powietrznej

— Polska Agencja Rozwiązywania Problemów Alkoholowych

— Agencja Rezerw Materiałowych

— Narodowy Bank Polski

— Narodowy Fundusz Ochrony Środowiska i Gospodarki Wodnej

— Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych

— Instytut Pamięci Narodowej - Komisja Ścigania Zbrodni Przeciwko Narodowi Polskiemu

▼B

— Rada Ochrony Pamięci Walk i Męczeństwa

— Służba Celna Rzeczypospolitej Polskiej

— Państwowe Gospodarstwo Leśne "Lasy Państwowe"

— Polska Agencja Rozwoju Przedsiębiorczości

— Urzędy wojewódzkie

— Samodzielne Publiczne Zakłady Opieki Zdrowotnej, jeśli ich organem założycielskim jest minister, centralny organ administracji rządowej lub wojewoda

Portugal

— Presidência do Conselho de Ministros

— Ministério das Finanças e da Administração Pública

— Ministério da Defesa Nacional

— Ministério dos Negócios Estrangeiros

— Ministério da Administração Interna

— Ministério da Justiça

— Ministério da Economia e da Inovação

— Ministério da Agricultura, Desenvolvimento Rural e Pescas

— Ministério da Educação

— Ministério da Ciência, Tecnologia e do Ensino Superior

— Ministério da Cultura

— Ministério da Saúde

— Ministério do Trabalho e da Solidariedade Social

— Ministério das Obras Públicas, Transportes e Comunicações

— Ministério do Ambiente, do Ordenamento do Território e do Desenvolvimento Regional

— Presidência da República

— Tribunal Constitucional

— Tribunal de Contas

— Provedoria de Justiça

Romania

— Administraţia Prezidenţială

— Senatul României

— Camera Deputaţilor

— Înalta Curte de Casaţie şi Justiţie

— Curtea Constituţională

— Consiliul Legislativ

— Curtea de Conturi

— Consiliul Superior al Magistraturii

— Parchetul de pe lângă Înalta Curte de Casaţie şi Justiţie

▼B

— Secretariatul General al Guvernului

— Cancelaria Primului-Ministru

— Ministerul Afacerilor Externe

— Ministerul Economiei și Finanţelor

— Ministerul Justiţiei

— Ministerul Apărării

— Ministerul Internelor și Reformei Administrative

— Ministerul Muncii, Familiei și Egalităţii de Șanse

— Ministerul pentru Întreprinderi Mici și Mijlocii, Comerţ, Turism și Profesii Liberale

— Ministerul Agriculturii și Dezvoltării Rurale

— Ministerul Transporturilor

— Ministerul Dezvoltării, Lucrărilor Publice și Locuinţei

— Ministerul Educaţiei, Cercetării și Tineretului

— Ministerul Sănătăţii Publice

— Ministerul Culturii și Cultelor

— Ministerul Comunicaţiilor și Tehnologiei Informaţiei

— Ministerul Mediului și Dezvoltării Durabile

— Serviciul Român de Informaţii

— Serviciul de Informaţii Externe

— Serviciul de Protecţie și Pază

— Serviciul de Telecomunicaţii Speciale

— Consiliul Naţional al Audiovizualului

— Consiliul Concurenţei (CC)

— Direcţia Naţională Anticorupţie

— Inspectoratul General de Poliţie

— Autoritatea Naţională pentru Reglementarea și Monitorizarea Achiziţiilor Publice

— Consiliul Naţional de Soluţionare a Contestaţiilor

— Autoritatea Naţională de Reglementare pentru Serviciile Comunitare de utilităţi publice (ANRSC)

— Autoritatea Naţională Sanitară Veterinară și pentru Siguranţa Alimentelor

— Autoritatea Naţională pentru Protecţia Consumatorilor

— Autoritatea Navală Română

— Autoritatea Feroviară Română

— Autoritatea Rutieră Română

— Autoritatea Naţională pentru Protecţia Drepturilor Copilului

— Autoritatea Naţională pentru Persoanele cu Handicap

— Autoritatea Naţională pentru Turism

— Autoritatea Naţională pentru Restituirea Proprietăţilor

— Autoritatea Naţională pentru Tineret

— Autoritatea Naţională pentru Cercetare Stiinţifică

▼B

— Autoritatea Naţională pentru Reglementare în Comunicaţii și Tehnologia Informaţiei

— Autoritatea Naţională pentru Serviciile Societăţii Informaţionale

— Autoritatea Electorală Permanentă

— Agenţia pentru Strategii Guvernamentale

— Agenţia Naţională a Medicamentului

— Agenţia Naţională pentru Sport

— Agenţia Naţională pentru Ocuparea Forţei de Muncă

— Agenţia Naţională de Reglementare în Domeniul Energiei

— Agenţia Română pentru Conservarea Energiei

— Agenţia Naţională pentru Resurse Minerale

— Agenţia Română pentru Investiţii Străine

— Agenţia Naţională pentru Întreprinderi Mici și Mijlocii și Cooperaţie

— Agenţia Naţională a Funcţionarilor Publici

— Agenţia Naţională de Administrare Fiscală

— Agenţia de Compensare pentru Achiziţii de Tehnică Specială

— Agenţia Naţională Anti-doping

— Agenţia Nucleară

— Agenţia Naţională pentru Protecţia Familiei

— Agenţia Naţională pentru Egalitatea de Șanse între Bărbaţi și Femei

— Agenţia Naţională pentru Protecţia Mediului

— Agenţia Naţională Antidrog

Slovenia

— Predsednik Republike Slovenije

— Državni zbor Republike Slovenije

— Državni svet Republike Slovenije

— Varuh človekovih pravic

— Ustavno sodišče Republike Slovenije

— Računsko sodišče Republike Slovenije

— Državna revizijska komisija za revizijo postopkov oddaje javnih naročil

— Slovenska akademija znanosti in umetnosti

— Vladne službe

— Ministrstvo za finance

— Ministrstvo za notranje zadeve

— Ministrstvo za zunanje zadeve

— Ministrstvo za obrambo

— Ministrstvo za pravosodje

— Ministrstvo za gospodarstvo

— Ministrstvo za kmetijstvo, gozdarstvo in prehrano

— Ministrstvo za promet

▼B

— Ministrstvo za okolje in prostor

— Ministrstvo za delo, družino in socialne zadeve

— Ministrstvo za zdravje

— Ministrstvo za javno upravo

— Ministrstvo za šolstvo in šport

— Ministrstvo za visoko šolstvo, znanost in tehnologijo

— Ministrstvo za kulturo

— Vrhovno sodišče Republike Slovenije

— višja sodišča

— okrožna sodišča

— okrajna sodišča

— Vrhovno državno tožilstvo Republike Slovenije

— okrožna državna tožilstva

— Državno pravobranilstvo

— Upravno sodišče Republike Slovenije

— Višje delovno in socialno sodišče

— delovna sodišča

— Davčna uprava Republike Slovenije

— Carinska uprava Republike Slovenije

— Urad Republike Slovenije za preprečevanje pranja denarja

— Urad Republike Slovenije za nadzor prirejanja iger na srečo

— Uprava Republike Slovenije za javna plačila

— Urad Republike Slovenije za nadzor proračuna

— Policija

— Inšpektorat Republike Slovenije za notranje zadeve

— General štab Slovenske vojske

— Uprava Republike Slovenije za zaščito in reševanje

— Inšpektorat Republike Slovenije za obrambo

— Inšpektorat Republike Slovenije za varstvo pred naravnimi in drugimi nesrečami

— Uprava Republike Slovenije za izvrševanje kazenskih sankcij

— Urad Republike Slovenije za varstvo konkurence

— Urad Republike Slovenije za varstvo potrošnikov

— Tržni inšpektorat Republike Slovenije

— Urad Republike Slovenije za intelektualno lastnino

— Inšpektorat Republike Slovenije za elektronske komunikacije, elektronsko podpisovanje in pošto

— Inšpektorat za energetiko in rudarstvo

— Agencija Republike Slovenije za kmetijske trge in razvoj podeželja

— Inšpektorat Republike Slovenije za kmetijstvo, gozdarstvo in hrano

▼B

— Fitosanitarna uprava Republike Slovenije

— Veterinarska uprava Republike Slovenije

— Uprava Republike Slovenije za pomorstvo

— Direkcija Republike Slovenije za ceste

— Prometni inšpektorat Republike Slovenije

— Direkcija za vodenje investicij v javno železniško infrastrukturo

— Agencija Republike Slovenije za okolje

— Geodetska uprava Republike Slovenije

— Uprava Republike Slovenije za jedrsko varstvo

— Inšpektorat Republike Slovenije za okolje in prostor

— Inšpektorat Republike Slovenije za delo

— Zdravstveni inšpektorat

— Urad Republike Slovenije za kemikalije

— Uprava Republike Slovenije za varstvo pred sevanji

— Urad Republike Slovenije za meroslovje

— Urad za visoko šolstvo

— Urad Republike Slovenije za mladino

— Inšpektorat Republike Slovenije za šolstvo in šport

— Arhiv Republike Slovenije

— Inšpektorat Republike Slovenije za kulturo in medije

— Kabinet predsednika Vlade Republike Slovenije

— Generalni sekretariat Vlade Republike Slovenije

— Služba vlade za zakonodajo

— Služba vlade za evropske zadeve

— Služba vlade za lokalno samoupravo in regionalno politiko

— Urad vlade za komuniciranje

— Urad za enake možnosti

— Urad za verske skupnosti

— Urad za narodnosti

— Urad za makroekonomske analize in razvoj

— Statistični urad Republike Slovenije

— Slovenska obveščevalno-varnostna agencija

— Protokol Republike Slovenije

— Urad za varovanje tajnih podatkov

— Urad za Slovence v zamejstvu in po svetu

— Služba Vlade Republike Slovenije za razvoj

— Informacijski pooblaščenec

— Državna volilna komisija

▼B

Slovakia

Ministries and other central government authorities referred to as in Act No. 575/2001 Coll. on the structure of activities of the Government and central state administration authorities in wording of later regulations:

— Kancelária prezidenta Slovenskej republiky

— Národná rada Slovenskej republiky

— Ministerstvo hospodárstva Slovenskej republiky

— Ministerstvo financií Slovenskej republiky

— Ministerstvo dopravy, pôšt a telekomunikácií Slovenskej republiky

— Ministerstvo pôdohospodárstva Slovenskej republiky

— Ministerstvo výstavby a regionálneho rozvoja Slovenskej republiky

— Ministerstvo vnútra Slovenskej republiky

— Ministerstvo obrany Slovenskej republiky

— Ministerstvo spravodlivosti Slovenskej republiky

— Ministerstvo zahraničných vecí Slovenskej republiky

— Ministerstvo práce, sociálnych vecí a rodiny Slovenskej republiky

— Ministerstvo životného prostredia Slovenskej republiky

— Ministerstvo školstva Slovenskej republiky

— Ministerstvo kultúry Slovenskej republiky

— Ministerstvo zdravotníctva Slovenskej republiky

— Úrad vlády Slovenskej republiky

— Protimonopolný úrad Slovenskej republiky

— Štatistický úrad Slovenskej republiky

— Úrad geodézie, kartografie a katastra Slovenskej republiky

— Úrad jadrového dozoru Slovenskej republiky

— Úrad pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky

— Úrad pre verejné obstarávanie

— Úrad priemyselného vlastníctva Slovenskej republiky

— Správa štátnych hmotných rezerv Slovenskej republiky

— Národný bezpečnostný úrad

— Ústavný súd Slovenskej republiky

— Najvyšší súd Slovenskej republiky

— Generálna prokuratúra Slovenskej republiky

— Najvyšší kontrolný úrad Slovenskej republiky

— Telekomunikačný úrad Slovenskej republiky

— Úrad pre finančný trh

— Úrad na ochranu osobných údajov Slovenskej republiky

— Kancelária verejného ochrancu práv

▼B

Finland

— Oikeuskanslerinvirasto – Justitiekanslersämbetet

— Liikenne- ja viestintäministeriö – Kommunikationsministeriet

  — Ajoneuvohallintokeskus AKE – Fordonsförvaltningscentralen AKE

  — Ilmailuhallinto – Luftfartsförvaltningen

  — Ilmatieteen laitos – Meteorologiska institutet

  — Merenkulkulaitos – Sjöfartsverket

  — Merentutkimuslaitos – Havsforskningsinstitutet

  — Ratahallintokeskus RHK – Banförvaltningscentralen RHK

  — Rautatievirasto – Järnvägsverket

  — Tiehallinto – Vägförvaltningen

  — Viestintävirasto – Kommunikationsverket

— Maa- ja metsätalousministeriö – Jord- och skogsbruksministeriet

  — Elintarviketurvallisuusvirasto – Livsmedelssäkerhetsverket

  — Maanmittauslaitos – Lantmäteriverket

  — Maaseutuvirasto – Landsbygdsverket

— Oikeusministeriö – Justitieministeriet

  — Tietosuojavaltuutetun toimisto – Dataombudsmannens byrå

  — Tuomioistuimet – domstolar

  — Korkein oikeus – Högsta domstolen

  — Korkein hallinto-oikeus – Högsta förvaltningsdomstolen

  — Hovioikeudet – hovrätter

  — Käräjäoikeudet – tingsrätter

  — Hallinto-oikeudet – förvaltningsdomstolar

  — Markkinaoikeus – Marknadsdomstolen

  — Työtuomioistuin – Arbetsdomstolen

  — Vakuutusoikeus – Försäkringsdomstolen

  — Kuluttajariitalautakunta – Konsumenttvistenämnden

  — Vankeinhoitolaitos – Fångvårdsväsendet

  — HEUNI - Yhdistyneiden Kansakuntien yhteydessä toimiva Euroopan kriminaalipolitiikan instituutti – HEUNI - Europeiska institutet för kriminalpolitik, verksamt i anslutning till Förenta Nationerna

  — Konkurssiasiamiehen toimisto – Konkursombudsmannens byrå

  — Kuluttajariitalautakunta – Konsumenttvistenämnden

  — Oikeushallinnon palvelukeskus – Justitieförvaltningens servicecentral

  — Oikeushallinnon tietotekniikkakeskus – Justitieförvaltningens datateknikcentral

  — Oikeuspoliittinen tutkimuslaitos (Optula) – Rättspolitiska forskningsinstitutet

  — Oikeusrekisterikeskus – Rättsregistercentralen

  — Onnettomuustutkintakeskus – Centralen för undersökning av olyckor

  — Rikosseuraamusvirasto – Brottspåföljdsverket

▼B

— Rikosseuraamusalan koulutuskeskus – Brottspåföljdsområdets utbildningscentral

— Rikoksentorjuntaneuvosto – Rådet för brottsförebyggande

— Saamelaiskäräjät – Sametinget

— Valtakunnansyyttäjänvirasto – Riksåklagarämbetet

— Vankeinhoitolaitos – Fångvårdsväsendet

— Opetusministeriö – Undervisningsministeriet

— Opetushallitus – Utbildningsstyrelsen

— Valtion elokuvatarkastamo – Statens filmgranskningsbyrå

— Puolustusministeriö – Försvarsministeriet

— Puolustusvoimat – Försvarsmakten

— Sisäasiainministeriö – Inrikesministeriet

— Väestörekisterikeskus – Befolkningsregistercentralen

— Keskusrikospoliisi – Centralkriminalpolisen

— Liikkuva poliisi – Rörliga polisen

— Rajavartiolaitos – Gränsbevakningsväsendet

— Lääninhallitukset – Länsstyrelserna

— Suojelupoliisi – Skyddspolisen

— Poliisiammattikorkeakoulu – Polisyrkeshögskolan

— Poliisin tekniikkakeskus – Polisens teknikcentral

— Poliisin tietohallintokeskus – Polisens datacentral

— Helsingin kihlakunnan poliisilaitos – Polisinrättningen i Helsingfors

— Pelastusopisto – Räddningsverket

— Hätäkeskuslaitos – Nödcentralsverket

— Maahanmuuttovirasto – Migrationsverket

— Sisäasiainhallinnon palvelukeskus – Inrikesförvaltningens servicecentral

— Sosiaali- ja terveysministeriö – Social- och hälsovårdsministeriet

— Työttömyysturvan muutoksenhakulautakunta – Besvärsnämnden för utkomstskyddsärenden

— Sosiaaliturvan muutoksenhakulautakunta – Besvärsnämnden för social trygghet

— Lääkelaitos – Läkemedelsverket

— Terveydenhuollon oikeusturvakeskus – Rättsskyddscentralen för hälsovården

— Säteilyturvakeskus – Strålsäkerhetscentralen

— Kansanterveyslaitos – Folkhälsoinstitutet

— Lääkehoidon kehittämiskeskus ROHTO – Utvecklingscentralen för läkemedelsbe-handling

— Sosiaali- ja terveydenhuollon tuotevalvontakeskus – Social- och hälsovårdens produkttillsynscentral

— Sosiaali- ja terveysalan tutkimus- ja kehittämiskeskus Stakes – Forsknings- och utvecklingscentralen för social- och hälsovården Stakes

▼B

— Vakuutusvalvontavirasto – Försäkringsinspektionen

— Työ- ja elinkeinoministeriö – Arbets- och näringsministeriet

— Kuluttajavirasto – Konsumentverket

— Kilpailuvirasto – Konkurrensverket

— Patentti- ja rekisterihallitus – Patent- och registerstyrelsen

— Valtakunnansovittelijain toimisto – Riksförlikningsmännens byrå

— Valtion turvapaikanhakijoiden vastaanottokeskukset – Statliga förläggningar för asylsökande

— Energiamarkkinavirasto - Energimarknadsverket

— Geologian tutkimuskeskus – Geologiska forskningscentralen

— Huoltovarmuuskeskus – Försörjningsberedskapscentralen

— Kuluttajatutkimuskeskus – Konsumentforskningscentralen

— Matkailun edistämiskeskus (MEK) – Centralen för turistfrämjande

— Mittatekniikan keskus (MIKES) – Mätteknikcentralen

— Tekes - teknologian ja innovaatioiden kehittämiskeskus - Tekes - utvecklingscentralen för teknologi och innovationer

— Turvatekniikan keskus (TUKES) – Säkerhetsteknikcentralen

— Valtion teknillinen tutkimuskeskus (VTT) – Statens tekniska forskningscentral

— Syrjintälautakunta – Nationella diskrimineringsnämnden

— Työneuvosto – Arbetsrådet

— Vähemmistövaltuutetun toimisto – Minoritetsombudsmannens byrå

— Ulkoasiainministeriö – Utrikesministeriet

— Valtioneuvoston kanslia – Statsrådets kansli

— Valtiovarainministeriö – Finansministeriet

— Valtiokonttori – Statskontoret

— Verohallinto – Skatteförvaltningen

— Tullilaitos – Tullverket

— Tilastokeskus – Statistikcentralen

— Valtion taloudellinen tutkimuskeskus – Statens ekonomiska forskningscentral

— Ympäristöministeriö – Miljöministeriet

— Suomen ympäristökeskus - Finlands miljöcentral

— Asumisen rahoitus- ja kehityskeskus – Finansierings- och utvecklingscentralen för boendet

— Valtiontalouden tarkastusvirasto – Statens revisionsverk

Sweden

A

— Affärsverket svenska kraftnät

— Akademien för de fria konsterna

— Alkohol- och läkemedelssortiments-nämnden

— Allmänna pensionsfonden

— Allmänna reklamationsnämnden

▼B

— Ambassader

— Ansvarsnämnd, statens

— Arbetsdomstolen

— Arbetsförmedlingen

— Arbetsgivarverk, statens

— Arbetslivsinstitutet

— Arbetsmiljöverket

— Arkitekturmuseet

— Arrendenämnder

— Arvsfondsdelegationen

B

— Banverket

— Barnombudsmannen

— Beredning för utvärdering av medicinsk metodik, statens

— Bergsstaten

— Biografbyrå, statens

— Biografiskt lexikon, svenskt

— Birgittaskolan

— Blekinge tekniska högskola

— Bokföringsnämnden

— Bolagsverket

— Bostadsnämnd, statens

— Bostadskreditnämnd, statens

— Boverket

— Brottsförebyggande rådet

— Brottsoffermyndigheten

C

— Centrala studiestödsnämnden

D

— Danshögskolan

— Datainspektionen

— Departementen

— Domstolsverket

— Dramatiska institutet

E

— Ekeskolan

— Ekobrottsmyndigheten

— Ekonomistyrningsverket

— Ekonomiska rådet

▼B

— Elsäkerhetsverket

— Energimarknadsinspektionen

— Energimyndighet, statens

— EU/FoU-rådet

— Exportkreditnämnden

— Exportråd, Sveriges

F

— Fastighetsmäklarnämnden

— Fastighetsverk, statens

— Fideikommissnämnden

— Finansinspektionen

— Finanspolitiska rådet

— Finsk-svenska gränsälvskommissionen

— Fiskeriverket

— Flygmedicincentrum

— Folkhälsoinstitut, statens

— Fonden för fukt- och mögelskador

— Forskningsrådet för miljö, areella näringar och samhällsbyggande, Formas

— Folke Bernadotte Akademin

— Forskarskattenämnden

— Forskningsrådet för arbetsliv och socialvetenskap

— Fortifikationsverket

— Forum för levande historia

— Försvarets materielverk

— Försvarets radioanstalt

— Försvarets underrättelsenämnd

— Försvarshistoriska museer, statens

— Försvarshögskolan

— Försvarsmakten

— Försäkringskassan

G

— Genteknikнämnden

— Geologiska undersökning

— Geotekniska institut, statens

— Giftinformationscentralen

— Glesbygdsverket

— Grafiska institutet och institutet för högre kommunikation- och reklamutbildning

— Granskningsnämnden för radio och TV

— Granskningsnämnden för försvarsuppfinningar

▼B

— Gymnastik- och Idrottshögskolan

— Göteborgs universitet

H

— Handelsflottans kultur- och fritidsråd

— Handelsflottans pensionsanstalt

— Handelssekreterare

— Handelskamrar, auktoriserade

— Handikappombudsmannen

— Handikappråd, statens

— Harpsundsnämnden

— Haverikommission, statens

— Historiska museer, statens

— Hjälpmedelsinstitutet

— Hovrätterna

— Hyresnämnder

— Häktena

— Hälso- och sjukvårdens ansvarsnämnd

— Högskolan Dalarna

— Högskolan i Borås

— Högskolan i Gävle

— Högskolan i Halmstad

— Högskolan i Kalmar

— Högskolan i Karlskrona/Ronneby

— Högskolan i Kristianstad

— Högskolan i Skövde

— Högskolan i Trollhättan/Uddevalla

— Högskolan på Gotland

— Högskolans avskiljandenämnd

— Högskoleverket

— Högsta domstolen

I

— ILO kommittén

— Inspektionen för arbetslöshetsförsäkringen

— Inspektionen för strategiska produkter

— Institut för kommunikationsanalys, statens

— Institut för psykosocial medicin, statens

— Institut för särskilt utbildningsstöd, statens

— Institutet för arbetsmarknadspolitisk utvärdering

— Institutet för rymdfysik

— Institutet för tillväxtpolitiska studier

▼B

— Institutionsstyrelse, statens

— Insättningsgarantinämnden

— Integrationsverket

— Internationella programkontoret för utbildningsområdet

J

— Jordbruksverk, statens

— Justitiekanslern

— Jämställdhetsombudsmannen

— Jämställdhetsnämnden

— Järnvägar, statens

— Järnvägsstyrelsen

K

— Kammarkollegiet

— Kammarrätterna

— Karlstads universitet

— Karolinska Institutet

— Kemikalieinspektionen

— Kommerskollegium

— Konjunkturinstitutet

— Konkurrensverket

— Konstfack

— Konsthögskolan

— Konstnärsnämnden

— Konstråd, statens

— Konsulat

— Konsumentverket

— Krigsvetenskapsakademin

— Krigsförsäkringsnämnden

— Kriminaltekniska laboratorium, statens

— Kriminalvården

— Krisberedskapsmyndigheten

— Kristinaskolan

— Kronofogdemyndigheten

— Kulturråd, statens

— Kungl. Biblioteket

— Kungl. Konsthögskolan

— Kungl. Musikhögskolan i Stockholm

— Kungl. Tekniska högskolan

— Kungl. Vitterhets-, historie- och antikvitetsakademien

▼B

— Kungl Vetenskapsakademin

— Kustbevakningen

— Kvalitets- och kompetensråd, statens

— Kärnavfallsfondens styrelse

L

— Lagrådet

— Lantbruksuniversitet, Sveriges

— Lantmäteriverket

— Linköpings universitet

— Livrustkammaren, Skoklosters slott och Hallwylska museet

— Livsmedelsverk, statens

— Livsmedelsekonomiska institutet

— Ljud- och bildarkiv, statens

— Lokala säkerhetsnämnderna vid kärnkraftverk

— Lotteriinspektionen

— Luftfartsverket

— Luftfartsstyrelsen

— Luleå tekniska universitet

— Lunds universitet

— Läkemedelsverket

— Läkemedelsförmånsnämnden

— Länsrätterna

— Länsstyrelserna

— Lärarhögskolan i Stockholm

M

— Malmö högskola

— Manillaskolan

— Maritima muséer, statens

— Marknadsdomstolen

— Medlingsinstitutet

— Meteorologiska och hydrologiska institut, Sveriges

— Migrationsverket

— Militärhögskolor

— Mittuniversitetet

— Moderna museet

— Museer för världskultur, statens

— Musikaliska Akademien

— Musiksamlingar, statens

— Myndigheten för handikappolitisk samordning

— Myndigheten för internationella adoptionsfrågor

▼B

— Myndigheten för skolutveckling

— Myndigheten för kvalificerad yrkesutbildning

— Myndigheten för nätverk och samarbete inom högre utbildning

— Myndigheten för Sveriges nätuniversitet

— Myndigheten för utländska investeringar i Sverige

— Mälardalens högskola

N

— Nationalmuseum

— Nationellt centrum för flexibelt lärande

— Naturhistoriska riksmuseet

— Naturvårdsverket

— Nordiska Afrikainstitutet

— Notarienämnden

— Nämnd för arbetstagares uppfinningar, statens

— Nämnden för statligt stöd till trossamfund

— Nämnden för styrelserepresentationsfrågor

— Nämnden mot diskriminering

— Nämnden för elektronisk förvaltning

— Nämnden för RH anpassad utbildning

— Nämnden för hemslöjdsfrågor

O

— Oljekrisnämnden

— Ombudsmannen mot diskriminering på grund av sexuell läggning

— Ombudsmannen mot etnisk diskriminering

— Operahögskolan i Stockholm

P

— Patent- och registreringsverket

— Patentbesvärsrätten

— Pensionsverk, statens

— Personregisternämnd statens, SPAR-nämnden

— Pliktverk, Totalförsvarets

— Polarforskningssekretariatet

— Post- och telestyrelsen

— Premiepensionsmyndigheten

— Presstödsnämnden

R

— Radio- och TV–verket

— Rederinämnden

— Regeringskansliet

— Regeringsrätten

— Resegarantinämnden

▼B

— Registernämnden

— Revisorsnämnden

— Riksantikvarieämbetet

— Riksarkivet

— Riksbanken

— Riksdagsförvaltningen

— Riksdagens ombudsmän

— Riksdagens revisorer

— Riksgäldskontoret

— Rikshemvärnsrådet

— Rikspolisstyrelsen

— Riksrevisionen

— Rikstrafiken

— Riksutställningar, Stiftelsen

— Riksvärderingsnämnden

— Rymdstyrelsen

— Rådet för Europeiska socialfonden i Sverige

— Räddningsverk, statens

— Rättshjälpsmyndigheten

— Rättshjälpsnämnden

— Rättsmedicinalverket

S

— Samarbetsnämnden för statsbidrag till trossamfund

— Sameskolstyrelsen och sameskolor

— Sametinget

— SIS, Standardiseringen i Sverige

— Sjöfartsverket

— Skatterättsnämnden

— Skatteverket

— Skaderegleringsnämnd, statens

— Skiljenämnden i vissa trygghetsfrågor

— Skogsstyrelsen

— Skogsvårdsstyrelserna

— Skogs och lantbruksakademien

— Skolverk, statens

— Skolväsendets överklagandenämnd

— Smittskyddsinstitutet

— Socialstyrelsen

— Specialpedagogiska institutet

▼B

— Specialskolemyndigheten

— Språk- och folkminnesinstitutet

— Sprängämnesinspektionen

— Statistiska centralbyrån

— Statskontoret

— Stockholms universitet

— Stockholms internationella miljöinstitut

— Strålsäkerhetsmyndigheten

— Styrelsen för ackreditering och teknisk kontroll

— Styrelsen för internationellt utvecklingssamarbete, SIDA

— Styrelsen för Samefonden

— Styrelsen för psykologiskt försvar

— Stängselnämnden

— Svenska institutet

— Svenska institutet för europapolitiska studier

— Svenska ESF rådet

— Svenska Unescorådet

— Svenska FAO kommittén

— Svenska Språknämnden

— Svenska Skeppshypotekskassan

— Svenska institutet i Alexandria

— Sveriges författarfond

— Säkerhetspolisen

— Säkerhets- och integritetsskyddsnämnden

— Södertörns högskola

T

— Taltidningsnämnden

— Talboks- och punktskriftsbiblioteket

— Teaterhögskolan i Stockholm

— Tingsrätterna

— Tjänstepensions och grupplivnämnd, statens

— Tjänsteförslagsnämnden för domstolsväsendet

— Totalförsvarets forskningsinstitut

— Totalförsvarets pliktverk

— Tullverket

— Turistdelegationen

U

— Umeå universitet

— Ungdomsstyrelsen

— Uppsala universitet

▼B

— Utlandslönenämnd, statens

— Utlänningsnämnden

— Utrikesförvaltningens antagningsnämnd

— Utrikesnämnden

— Utsädeskontroll, statens

V

— Valideringsdelegationen

— Valmyndigheten

— Vatten- och avloppsnämnd, statens

— Vattenöverdomstolen

— Verket för förvaltningsutveckling

— Verket för högskoleservice

— Verket för innovationssystem (VINNOVA)

— Verket för näringslivsutveckling (NUTEK)

— Vetenskapsrådet

— Veterinärmedicinska anstalt, statens

— Veterinära ansvarsnämnden

— Väg- och transportforskningsinstitut, statens

— Vägverket

— Vänerskolan

— Växjö universitet

— Växtsortnämnd, statens

Å

— Åklagarmyndigheten

— Åsbackaskolan

Ö

— Örebro universitet

— Örlogsmannasällskapet

— Östervångsskolan

— Överbefälhavaren

— Överklagandenämnden för högskolan

— Överklagandenämnden för nämndemanna-uppdrag

— Överklagandenämnden för studiestöd

— Överklagandenämnden för totalförsvaret

United Kingdom

— Cabinet Office

  — Office of the Parliamentary Counsel

— Central Office of Information

— Charity Commission

— Crown Estate Commissioners (Vote Expenditure Only)

▼B

— Crown Prosecution Service

— Department for Business, Enterprise and Regulatory Reform

  — Competition Commission

  — Gas and Electricity Consumers' Council

  — Office of Manpower Economics

— Department for Children, Schools and Families

— Department of Communities and Local Government

  — Rent Assessment Panels

— Department for Culture, Media and Sport

  — British Library

  — British Museum

  — Commission for Architecture and the Built Environment

  — The Gambling Commission

  — Historic Buildings and Monuments Commission for England (English Heritage)

  — Imperial War Museum

  — Museums, Libraries and Archives Council

  — National Gallery

  — National Maritime Museum

  — National Portrait Gallery

  — Natural History Museum

  — Science Museum

  — Tate Gallery

  — Victoria and Albert Museum

  — Wallace Collection

— Department for Environment, Food and Rural Affairs

  — Agricultural Dwelling House Advisory Committees

  — Agricultural Land Tribunals

  — Agricultural Wages Board and Committees

  — Cattle Breeding Centre

  — Countryside Agency

  — Plant Variety Rights Office

  — Royal Botanic Gardens, Kew

  — Royal Commission on Environmental Pollution

— Department of Health

  — Dental Practice Board

  — National Health Service Strategic Health Authorities

  — NHS Trusts

  — Prescription Pricing Authority

▼B

— Department for Innovation, Universities and Skills

  — Higher Education Funding Council for England

  — National Weights and Measures Laboratory

  — Patent Office

— Department for International Development

— Department of the Procurator General and Treasury Solicitor

  — Legal Secretariat to the Law Officers

— Department for Transport

  — Maritime and Coastguard Agency

— Department for Work and Pensions

  — Disability Living Allowance Advisory Board

  — Independent Tribunal Service

  — Medical Boards and Examining Medical Officers (War Pensions)

  — Occupational Pensions Regulatory Authority

  — Regional Medical Service

  — Social Security Advisory Committee

— Export Credits Guarantee Department

— Foreign and Commonwealth Office

  — Wilton Park Conference Centre

— Government Actuary's Department

— Government Communications Headquarters

— Home Office

  — HM Inspectorate of Constabulary

— House of Commons

— House of Lords

— Ministry of Defence

  — Defence Equipment & Support

  — Meteorological Office

— Ministry of Justice

  — Boundary Commission for England

  — Combined Tax Tribunal

  — Council on Tribunals

  — Court of Appeal - Criminal

  — Employment Appeals Tribunal

  — Employment Tribunals

  — HMCS Regions, Crown, County and Combined Courts (England and Wales)

  — Immigration Appellate Authorities

  — Immigration Adjudicators

  — Immigration Appeals Tribunal

  — Lands Tribunal

▼B

- — Law Commission
- — Legal Aid Fund (England and Wales)
- — Office of the Social Security Commissioners
- — Parole Board and Local Review Committees
- — Pensions Appeal Tribunals
- — Public Trust Office
- — Supreme Court Group (England and Wales)
- — Transport Tribunal

— The National Archives

— National Audit Office

— National Savings and Investments

— National School of Government

— Northern Ireland Assembly Commission

— Northern Ireland Court Service

- — Coroners Courts
- — County Courts
- — Court of Appeal and High Court of Justice in Northern Ireland
- — Crown Court
- — Enforcement of Judgements Office
- — Legal Aid Fund
- — Magistrates' Courts
- — Pensions Appeals Tribunals

— Northern Ireland, Department for Employment and Learning

— Northern Ireland, Department for Regional Development

— Northern Ireland, Department for Social Development

— Northern Ireland, Department of Agriculture and Rural Development

— Northern Ireland, Department of Culture, Arts and Leisure

— Northern Ireland, Department of Education

— Northern Ireland, Department of Enterprise, Trade and Investment

— Northern Ireland, Department of the Environment

— Northern Ireland, Department of Finance and Personnel

— Northern Ireland, Department of Health, Social Services and Public Safety

— Northern Ireland, Office of the First Minister and Deputy First Minister

— Northern Ireland Office

- — Crown Solicitor's Office
- — Department of the Director of Public Prosecutions for Northern Ireland
- — Forensic Science Laboratory of Northern Ireland
- — Office of the Chief Electoral Officer for Northern Ireland
- — Police Service of Northern Ireland
- — Probation Board for Northern Ireland

▼B

— State Pathologist Service

— Office of Fair Trading

— Office for National Statistics

— National Health Service Central Register

— Office of the Parliamentary Commissioner for Administration and Health Service Commissioners

— Paymaster General's Office

— Postal Business of the Post Office

— Privy Council Office

— Public Record Office

— HM Revenue and Customs

— The Revenue and Customs Prosecutions Office

— Royal Hospital, Chelsea

— Royal Mint

— Rural Payments Agency

— Scotland, Auditor-General

— Scotland, Crown Office and Procurator Fiscal Service

— Scotland, General Register Office

— Scotland, Queen's and Lord Treasurer's Remembrancer

— Scotland, Registers of Scotland

— The Scotland Office

— The Scottish Ministers

— Architecture and Design Scotland

— Crofters Commission

— Deer Commission for Scotland

— Lands Tribunal for Scotland

— National Galleries of Scotland

— National Library of Scotland

— National Museums of Scotland

— Royal Botanic Garden, Edinburgh

— Royal Commission on the Ancient and Historical Monuments of Scotland

— Scottish Further and Higher Education Funding Council

— Scottish Law Commission

— Community Health Partnerships

— Special Health Boards

— Health Boards

— The Office of the Accountant of Court

— High Court of Justiciary

— Court of Session

▼B

— HM Inspectorate of Constabulary

— Parole Board for Scotland

— Pensions Appeal Tribunals

— Scottish Land Court

— Sheriff Courts

— Scottish Police Services Authority

— Office of the Social Security Commissioners

— The Private Rented Housing Panel and Private Rented Housing Committees

— Keeper of the Records of Scotland

— The Scottish Parliamentary Body Corporate

— HM Treasury

— Office of Government Commerce

— United Kingdom Debt Management Office

— The Wales Office (Office of the Secretary of State for Wales)

— The Welsh Ministers

— Higher Education Funding Council for Wales

— Local Government Boundary Commission for Wales

— The Royal Commission on the Ancient and Historical Monuments of Wales

— Valuation Tribunals (Wales)

— Welsh National Health Service Trusts and Local Health Boards

— Welsh Rent Assessment Panels

▼M3

Croatia

— Hrvatski sabor

— Predsjednik Republike Hrvatske

— Ured predsjednika Republike Hrvatske

— Ured predsjednika Republike Hrvatske po prestanku obnašanja dužnosti

— Vlada Republike Hrvatske

— Uredi Vlade Republike Hrvatske

— Ministarstvo gospodarstva

— Ministarstvo regionalnoga razvoja i fondova Europske unije

— Ministarstvo financija

— Ministarstvo obrane

— Ministarstvo vanjskih i europskih poslova

— Ministarstvo unutarnjih poslova

— Ministarstvo pravosuđa

— Ministarstvo uprave

— Ministarstvo poduzetništva i obrta

— Ministarstvo rada i mirovinskoga sustava

— Ministarstvo pomorstva, prometa i infrastrukture

▼M3

— Ministarstvo poljoprivrede

— Ministarstvo turizma

— Ministarstvo zaštite okoliša i prirode

— Ministarstvo graditeljstva i prostornoga uređenja

— Ministarstvo branitelja

— Ministarstvo socijalne politike i mladih

— Ministarstvo zdravlja

— Ministarstvo znanosti, obrazovanja i sporta

— Ministarstvo kulture

— Državne upravne organizacije

— Županijski uredi državne uprave

— Ustavni sud Republike Hrvatske

— Vrhovni sud Republike Hrvatske

— Sudovi

— Državno sudbeno vijeće

— Državno odvjetništvo

— Državnoodvjetničko vijeće

— Pučki pravobranitelj

— Državna komisija za kontrolu postupaka javne nabave

— Hrvatska narodna banka

— Državne agencije i uredi

— Državni ured za reviziju

LIST OF SUPPLIES AND EQUIPMENT PURCHASED BY MINISTRIES OF DEFENCE AND AGENCIES FOR DEFENCE OR SECURITY ACTIVITIES IN BELGIUM, BULGARIA, CROATIA, CZECH REPUBLIC, DENMARK, GERMANY, ESTONIA, IRELAND, GREECE, SPAIN, FRANCE, ITALY, CYPRUS, LATVIA, LITHUANIA, LUXEMBOURG, HUNGARY, MALTA, THE NETHERLANDS, AUSTRIA, POLAND, PORTUGAL, ROMANIA, SLOVENIA, SLOVAKIA, FINLAND, SWEDEN AND THE UNITED KINGDOM THAT ARE COVERED BY THE TITLE

▼B

Chapter 25: Salt, sulphur, earths and stone, plastering materials, lime and cement

Chapter 26: Metallic ores, slag and ash

Chapter 27: Mineral fuels, mineral oils and products of their distillation, bituminous substances, mineral waxes

except:

ex 27.10: special engine fuels

Chapter 28: Inorganic chemicals, organic and inorganic compounds of precious metals, of rare-earth metals, of radio-active elements and isotopes

except:

ex 28.09: explosives

ex 28.13: explosives

▼B

ex 28.14: tear gas

ex 28.28: explosives

ex 28.32: explosives

ex 28.39: explosives

ex 28.50: toxic products

ex 28.51: toxic products

ex 28.54: explosives

Chapter 29: Organic chemicals

except:

ex 29.03: explosives

ex 29.04: explosives

ex 29.07: explosives

ex 29.08: explosives

ex 29.11: explosives

ex 29.12: explosives

ex 29.13: toxic products

ex 29.14: toxic products

ex 29.15: toxic products

ex 29.21: toxic products

ex 29.22: toxic products

ex 29.23: toxic products

ex 29.26: explosives

ex 29.27: toxic products

ex 29.29: explosives

Chapter 30: Pharmaceutical products

Chapter 31: Fertilizers

Chapter 32: Tanning and dyeing extracts, tannings and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, inks

Chapter 33: Essential oils and resinoids, perfumery, cosmetic or toilet preparations

Chapter 34: Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and 'dental waxes'

Chapter 35: Albuminoidal substances, glues, enzymes

Chapter 37: Photographic and cinematographic goods

Chapter 38: Miscellaneous chemical products

except:

ex 38.19: toxic products

Chapter 39: Artificial resins and plastic materials, cellulose esters and ethers, articles thereof

except:

ex 39.03: explosives

▼B

Chapter 40:	Rubber, synthetic rubber, factice, and articles thereof except: ex 40.11: bullet-proof tyres
Chapter 41:	Raw hides and skins (other than fur skins) and leather
Chapter 42:	Articles of leather, saddlery and harness, travel goods, handbags and similar containers, articles of animal gut (other than silk-worm gut)
Chapter 43:	Furskins and artificial fur, manufactures thereof
Chapter 44:	Wood and articles of wood, wood charcoal
Chapter 45:	Cork and articles of cork
Chapter 46:	Manufactures of straw of esparto and of other plaiting materials, basket ware and wickerwork
Chapter 47:	Paper-making material
Chapter 48:	Paper and paperboard, articles of paper pulp, of paper or of paperboard
Chapter 49:	Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans
Chapter 65:	Headgear and parts thereof
Chapter 66:	Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
Chapter 67:	Prepared feathers and down and articles made of feathers or of down, artificial flowers, articles of human hair
Chapter 68:	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials
Chapter 69:	Ceramic products
Chapter 70:	Glass and glassware
Chapter 71:	Natural or Cultured Pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
Chapter 73:	Iron and steel and articles thereof
Chapter 74:	Copper and articles thereof
Chapter 75:	Nickel and articles thereof
Chapter 76:	Aluminium and articles thereof
Chapter 77:	Magnesium and beryllium and articles thereof
Chapter 78:	Lead and articles thereof
Chapter 79:	Zinc and articles thereof
Chapter 80:	Tin and articles thereof
Chapter 81:	Other base metals employed in metallurgy and articles thereof

▼B

Chapter 82:	Tools, implements, cutlery, spoons and forks, of base metal, parts thereof
	except:
	ex 82.05: tools
	ex 82.07: tools, parts
Chapter 83:	Miscellaneous articles of base metal
Chapter 84:	Boilers, machinery and mechanical appliances, parts thereof
	except:
	ex 84.06: engines
	ex 84.08: other engines
	ex 84.45: machinery
	ex 84.53: automatic data-processing machines
	ex 84.55: parts of machines under heading No 84.53
	ex 84.59: nuclear reactors
Chapter 85:	Electrical machinery and equipment, parts thereof
	except:
	ex 85.13: telecommunication equipment
	ex 85.15: transmission apparatus
Chapter 86:	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway tracks fixtures and fittings, traffic signalling equipment of all kinds (not electrically powered)
	except:
	ex 86.02: armoured locomotives, electric
	ex 86.03: other armoured locomotives
	ex 86.05: armoured wagons
	ex 86.06: repair wagons
	ex 86.07: wagons
Chapter 87:	Vehicles, other than railway or tramway rolling-stock, and parts thereof
	except:
	ex 87.08: tanks and other armoured vehicles
	ex 87.01: tractors
	ex 87.02: military vehicles
	ex 87.03: breakdown lorries
	ex 87.09: motorcycles
	ex 87.14: trailers
Chapter 89:	Ships, boats and floating structures
	except:
	ex 89.01 A: warships

▼B

Chapter 90:	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus, parts thereof
	except:
	ex 90.05: binoculars
	ex 90.13: miscellaneous instruments, lasers
	ex 90.14: telemeters
	ex 90.28: electrical and electronic measuring instruments
	ex 90.11: microscopes
	ex 90.17: medical instruments
	ex 90.18: mechano-therapy appliances
	ex 90.19: orthopaedic appliances
	ex 90.20: X-ray apparatus
Chapter 91:	Manufacture of watches and clocks
Chapter 92:	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers, parts and accessories of such articles
Chapter 94:	Furniture and parts thereof, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings
	except:
	ex 94.01 A: aircraft seats
Chapter 95:	Articles and manufactures of carving or moulding material
Chapter 96:	Brooms, brushes, powder-puffs and sieves
Chapter 98:	Miscellaneous manufactured articles

SECTION B

SUB CENTRAL GOVERNMENT ENTITIES WHICH PROCURE IN ACCORDANCE WITH THE PROVISIONS OF TITLE V OF PART IV OF THIS AGREEMENT

A. SCHEDULE OF COSTA RICA

The Title applies to the entities of the sub-central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Threshold: SDR 355 000

Services

Specified in Section D

Threshold: SDR 355 000

Construction Services

Specified in Section E

Threshold: SDR 5 000 000

List of Entities

1. *Municipalidad de Abangares*

2. *Municipalidad de Acosta*

▼B

3. *Municipalidad de Aguirre*
4. *Municipalidad de Alajuela*
5. *Municipalidad de Alajuelita*
6. *Municipalidad de Alfaro Ruiz*
7. *Municipalidad de Alvarado*
8. *Municipalidad de Aserrí*
9. *Municipalidad de Atenas*
10. *Municipalidad de Bagaces*
11. *Municipalidad de Barba*
12. *Municipalidad de Belén*
13. *Municipalidad de Buenos Aires*
14. *Municipalidad de Cañas*
15. *Municipalidad de Carrillo*
16. *Municipalidad de Cartago*
17. *Municipalidad de Corredores*
18. *Municipalidad de Coto Brus*
19. *Municipalidad de Curridabat*
20. *Municipalidad de Desamparados*
21. *Municipalidad de Dota*
22. *Municipalidad de El Guarco*
23. *Municipalidad de Escazú*
24. *Municipalidad de Esparza*
25. *Municipalidad de Flores*
26. *Municipalidad de Garabito*
27. *Municipalidad de Goicoechea*
28. *Municipalidad de Golfito*
29. *Municipalidad de Grecia*
30. *Municipalidad de Guácimo*
31. *Municipalidad de Guatuso*
32. *Municipalidad de Heredia*
33. *Municipalidad de Hojancha*
34. *Municipalidad de Jiménez*
35. *Municipalidad de La Cruz*
36. *Municipalidad de La Unión*
37. *Municipalidad de León Cortés*
38. *Municipalidad de Liberia*
39. *Municipalidad de Limón*
40. *Municipalidad de Los Chiles*
41. *Municipalidad de Matina*
42. *Municipalidad de Montes de Oca*

▼B

43. *Municipalidad de Montes de Oro*
44. *Municipalidad de Mora*
45. *Municipalidad de Moravia*
46. *Municipalidad de Nandayure*
47. *Municipalidad de Naranjo*
48. *Municipalidad de Nicoya*
49. *Municipalidad de Oreamuno*
50. *Municipalidad de Orotina*
51. *Municipalidad de Osa*
52. *Municipalidad de Palmares*
53. *Municipalidad de Paraíso*
54. *Municipalidad de Parrita*
55. *Municipalidad de Pérez Zeledón*
56. *Municipalidad de Poás*
57. *Municipalidad de Pococí*
58. *Municipalidad de Puntarenas*
59. *Municipalidad de Puriscal*
60. *Municipalidad de San Carlos*
61. *Municipalidad de San Isidro*
62. *Municipalidad de San José*
63. *Municipalidad de San Mateo*
64. *Municipalidad de San Pablo*
65. *Municipalidad de San Rafael*
66. *Municipalidad de San Ramón*
67. *Municipalidad de Santa Ana*
68. *Municipalidad de Santa Bárbara*
69. *Municipalidad de Santa Cruz*
70. *Municipalidad de Santo Domingo*
71. *Municipalidad de Sarapiquí*
72. *Municipalidad de Siquirres*
73. *Municipalidad de Talamanca*
74. *Municipalidad de Tarrazú*
75. *Municipalidad de Tibás*
76. *Municipalidad de Tilarán*
77. *Municipalidad de Turrialba*
78. *Municipalidad de Turrúbares*
79. *Municipalidad de Upala*
80. *Municipalidad de Valverde Vega*
81. *Municipalidad de Vásquez de Coronado*

▼B

B. SCHEDULE OF EL SALVADOR

The Title applies to the entities of the sub-central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds: SDR 355 000; or for the three year period following the date of entry into force of this Agreement, SDR 482 800.

Services

Specified in Section D

Thresholds: SDR 355 000; or for the three year period following the date of entry into force of this Agreement, SDR 482 800.

Construction Services

Specified in Section E

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 5 950 000.

List of Entities

1. *Municipalidad de Santiago Texacuangos*
2. *Municipalidad de Sesori*
3. *Municipalidad de Nueva Guadalupe*
4. *Municipalidad de Ciudad Arce*
5. *Municipalidad de Santa Elena*
6. *Municipalidad de San Agustín*
7. *Municipalidad de Estanzuelas*
8. *Municipalidad de Mercedes Umaña*
9. *Municipalidad de Alegría*
10. *Municipalidad de Nueva Granada*
11. *Municipalidad de San Julián*
12. *Municipalidad de San Alejo*
13. *Municipalidad de Conchagua*
14. *Municipalidad de Bolívar*
15. *Municipalidad de San Rafael Obrajuelo*
16. *Municipalidad de Tejutla*
17. *Municipalidad de La Reina*
18. *Municipalidad de Mejicanos*
19. *Municipalidad de Ilopango*
20. *Municipalidad de Santa Ana*
21. *Municipalidad de Santa Tecla*
22. *Municipalidad de Sonsonate*
23. *Municipalidad de Acajutla*
24. *Municipalidad de La Unión*
25. *Municipalidad de San Salvador*

▼B

C. SCHEDULE OF GUATEMALA

1. The Title applies to the entities of the sub-central level of government which procure in accordance with the provisions of this Agreement where the value of the procurement equals or exceeds:

   Goods

   Thresholds: SDR 355 000; or for the three year period following the date of entry into force, SDR 490 000.

   Services

   Specified in Section D

   Thresholds: SDR 355 000; or for the three year period following the date of entry into force, SDR 490 000.

   Construction Services

   Specified in Section E

   Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force SDR 6 000 000.

2. The Title only applies to the entities listed in this Schedule.

List of Entities

Municipalidades Departamento de Guatemala

1. *Fraijanes*
2. *San Juan Sacatepéquez*
3. *San Pedro Sacatepéquez*
4. *San Raymundo*
5. *San Pedro Ayampuc*
6. *Chinautla*
7. *Santa Catarina Pinula*
8. *Guatemala*
9. *Mixco*
10. *Villa Nueva*

The Title does not cover procurement of construction services by entities of *Departamento de Guatemala*.

Municipalidades Departamento de Quetzaltenango

11. *Quetzaltenango*
12. *Coatepeque*

Municipalidades Departamento de Escuintla

13. *Chiquimulilla*
14. *Santa Lucía Cotzumalguapa*
15. *Escuintla*
16. *Puerto de San José*

Municipalidades Departamento de Zacapa

17. *Zacapa*
18. *Río Hondo*
19. *Teculután*

▼B

Municipalidades Departamento de Chiquimula

20. *Chiquimula*

Municipalidades Departamento de El Quiché

21. *Santa Cruz del Quiché*

Municipalidades Departamento de El Petén

22. *Flores*

23. *San Benito*

Municipalidades Departamento de El Progreso

24. *Guastatoya*

Municipalidades Departamento de Izabal

25. *Puerto Barrios*

Municipalidades Departamento de Huehuetenango

26. *Huehuetenango*

Municipalidades Departamento de Jalapa

27. *Jalapa*

Municipalidades Departamento de Jutiapa

28. *Jutiapa*

Municipalidades Departamento de Alta Verapaz

29. *Cobán*

Municipalidades Departamento de Baja Verapaz

30. *Salamá*

D. SCHEDULE OF HONDURAS

The Title applies to the entities of the sub-central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds: SDR 490 000 for the second and third year period following the date of entry of force of this Agreement and there after SDR 355 000.

Services

Specified in Section D

Thresholds: SDR 490 000 for the second and third year period following the date of entry of force of this Agreement and there after SDR 355 000.

Construction Services

Specified in Section E

Thresholds: SDR 6 000 000 for the second and third year period following the date of entry into force of this Agreement and there after SDR 5 000 000.

The Title only applies to the entities listed in this Schedule.

List of Entities

1. *Municipalidad de La Ceiba, Atlántida*

2. *Municipalidad de El Porvenir, Atlántida*

▼B

3. *Municipalidad de Esparta, Atlántida*
4. *Municipalidad de Jutiapa, Atlántida*
5. *Municipalidad de La Masica, Atlántida*
6. *Municipalidad de San Francisco, Atlántida*
7. *Municipalidad de Tela, Atlántida*
8. *Municipalidad de Arizona, Atlántida*
9. *Municipalidad de Balfate, Colón*
10. *Municipalidad de Iriona, Colón*
11. *Municipalidad de Limón, Colón*
12. *Municipalidad de Sabá, Colón*
13. *Municipalidad de Santa Fe, Colón*
14. *Municipalidad de Santa Rosa de Aguán, Colón*
15. *Municipalidad de Sonaguera, Colón*
16. *Municipalidad de Tocoa, Colón*
17. *Municipalidad de Bonito Oriental, Colón*
18. *Municipalidad de Comayagua, Comayagua*
19. *Municipalidad de Ajuterique, Comayagua*
20. *Municipalidad de El Rosario, Comayagua*
21. *Municipalidad de Esquías, Comayagua*
22. *Municipalidad de Humuya, Comayagua*
23. *Municipalidad de La Libertad, Comayagua*
24. *Municipalidad de Lamaní, Comayagua*
25. *Municipalidad de Lejamaní, Comayagua*
26. *Municipalidad de La Trinidad, Comayagua*
27. *Municipalidad de Meámbar, Comayagua*
28. *Municipalidad de Minas de Oro, Comayagua*
29. *Municipalidad de Ojo de Agua, Comayagua*
30. *Municipalidad de San Jerónimo, Comayagua*
31. *Municipalidad de San José de Comayagua, Comayagua*
32. *Municipalidad de San José del Potrero, Comayagua*
33. *Municipalidad de San Luis, Comayagua*
34. *Municipalidad de San Sebastián, Comayagua*
35. *Municipalidad de Siguatepeque, Comayagua*
36. *Municipalidad de Villa de San Antonio, Comayagua*
37. *Municipalidad de Las Lajas, Comayagua*
38. *Municipalidad de Taulabé, Comayagua*
39. *Municipalidad de Santa Rosa de Copán, Copán*
40. *Municipalidad de Cabañas, Copán*
41. *Municipalidad de Concepción, Copán*
42. *Municipalidad de Corquín, Copán*
43. *Municipalidad de Cucuyagua, Copán*

▼B

44. *Municipalidad de Dolores, Copán*
45. *Municipalidad de Dulce Nombre, Copán*
46. *Municipalidad de El Paraíso, Copán*
47. *Municipalidad de Florida, Copán*
48. *Municipalidad de La Jigua, Copán*
49. *Municipalidad de La Unión, Copán*
50. *Municipalidad de Nueva Arcadia (La Entrada), Copán*
51. *Municipalidad de San Agustín, Copán*
52. *Municipalidad de San Antonio de Copán, Copán*
53. *Municipalidad de San Jerónimo, Copán*
54. *Municipalidad de San José, Copán*
55. *Municipalidad de San Juan de Opoa, Copán*
56. *Municipalidad de San Nicolás, Copán*
57. *Municipalidad de San Pedro, Copán*
58. *Municipalidad de Santa Rita, Copán*
59. *Municipalidad de Trinidad, Copán*
60. *Municipalidad de Veracruz, Copán*
61. *Municipalidad de Choloma, Cortés*
62. *Municipalidad de Omoa, Cortés*
63. *Municipalidad de Pimienta, Cortés*
64. *Municipalidad de Potrerillos, Cortés*
65. *Municipalidad de Puerto Cortés, Cortés*
66. *Municipalidad de San Antonio de Cortés, Cortés*
67. *Municipalidad de San Francisco de Yojoa, Cortés*
68. *Municipalidad de San Manuel, Cortés*
69. *Municipalidad de Santa Cruz de Yojoa, Cortés*
70. *Municipalidad de Villanueva, Cortés*
71. *Municipalidad de La Lima, Cortés*
72. *Municipalidad de Choluteca, Choluteca*
73. *Municipalidad de Apacilagua, Choluteca*
74. *Municipalidad de Concepción de María, Choluteca*
75. *Municipalidad de Duyure, Choluteca*
76. *Municipalidad de El Corpus, Choluteca*
77. *Municipalidad de El Triunfo, Choluteca*
78. *Municipalidad de Marcovia, Choluteca*
79. *Municipalidad de Morolica, Choluteca*
80. *Municipalidad de Namasigue, Choluteca*
81. *Municipalidad de Orocuina, Choluteca*
82. *Municipalidad de Pespire, Choluteca*
83. *Municipalidad de San Antonio de Flores, Choluteca*
84. *Municipalidad de San Isidro, Choluteca*

▼B

85. *Municipalidad de San José, Choluteca*
86. *Municipalidad de San Marcos de Colón, Choluteca*
87. *Municipalidad de Santa Ana de Yusguare, Choluteca*
88. *Municipalidad de Alauca, El Paraíso*
89. *Municipalidad de Danlí, El Paraíso*
90. *Municipalidad de El Paraíso, El Paraíso*
91. *Municipalidad de Guinope, El Paraíso*
92. *Municipalidad de Jacaleapa, El Paraíso*
93. *Municipalidad de Liure, El Paraíso*
94. *Municipalidad de Morocelí, El Paraíso*
95. *Municipalidad de Oropolí, El Paraíso*
96. *Municipalidad de Potrerillos, El Paraíso*
97. *Municipalidad de San Antonio de Flores, El Paraíso*
98. *Municipalidad de San Lucas, El Paraíso*
99. *Municipalidad de San Matías, El Paraíso*
100. *Municipalidad de Soledad, El Paraíso*
101. *Municipalidad de Teupasenti, El Paraíso*
102. *Municipalidad de Texíguat, El Paraíso*
103. *Municipalidad de Vado Ancho, El Paraíso*
104. *Municipalidad de Yauyupe, El Paraíso*
105. *Municipalidad de Trojes, El Paraíso*
106. *Municipalidad de Alubarén, Francisco Morazán*
107. *Municipalidad de Cedros, Francisco Morazán*
108. *Municipalidad de Curarén, Francisco Morazán*
109. *Municipalidad de El Porvenir, Francisco Morazán*
110. *Municipalidad de Guaimaca, Francisco Morazán*
111. *Municipalidad de La Libertad, Francisco Morazán*
112. *Municipalidad de La Venta, Francisco Morazán*
113. *Municipalidad de Lepaterique, Francisco Morazán*
114. *Municipalidad de Maraita, Francisco Morazán*
115. *Municipalidad de Marale, Francisco Morazán*
116. *Municipalidad de Nueva Armenia, Francisco Morazán*
117. *Municipalidad de Ojojona, Francisco Morazán*
118. *Municipalidad de Orica, Francisco Morazán*
119. *Municipalidad de Reitoca, Francisco Morazán*
120. *Municipalidad de Sabanagrande, Francisco Morazán*
121. *Municipalidad de San Antonio de Oriente, Francisco Morazán*
122. *Municipalidad de San Buenaventura, Francisco Morazán*
123. *Municipalidad de San Ignacio, Francisco Morazán*
124. *Municipalidad de San Juan de Flores, Francisco Morazán*

▼B

125. *Municipalidad de San Miguelito, Francisco Morazán*

126. *Municipalidad de Santa Ana, Francisco Morazán*

127. *Municipalidad de Santa Lucía, Francisco Morazán*

128. *Municipalidad de Talanga, Francisco Morazán*

129. *Municipalidad de Tatumbla, Francisco Morazán*

130. *Municipalidad de Valle de Angeles, Francisco Morazán*

131. *Municipalidad de Villa de San Francisco, Francisco Morazán*

132. *Municipalidad de Vallecillo, Francisco Morazán*

133. *Municipalidad de Puerto Lempira, Gracias a Dios*

134. *Municipalidad de Brus Laguna, Gracias a Dios*

135. *Municipalidad de Ahuas, Gracias a Dios*

136. *Municipalidad de Juan Francisco Bulnes, Gracias a Dios*

137. *Municipalidad de Villeda Morales, Gracias a Dios*

138. *Municipalidad de Wampusirpi, Gracias a Dios*

139. *Municipalidad de La Esperanza, Intibucá*

140. *Municipalidad de Camasca, Intibucá*

141. *Municipalidad de Colomoncagua, Intibucá*

142. *Municipalidad de Concepción, Intibucá*

E. SCHEDULE OF NICARAGUA

The Title applies to the entities of the sub-central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds: SDR 355 000; or for the three year period following the date of entry into force of this Agreement, SDR 490 000.

Services

Specified in Section D

Thresholds: SDR 355 000; or for the three year period following the date of entry into force of this Agreement, SDR 490 000.

Construction Services

Specified in Section E

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 6 000 000.

List of Entities

Municipalities covered by this Section will be the ones that expressly request to be included.

F. SCHEDULE OF PANAMA

The Title applies to the entities of the sub-central level of government which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Threshold: SDR 355 000

Services

Specified in Section D

Threshold: SDR 355 000

Construction Services

Specified in Section E

Threshold: SDR 5 000 000

▼B

Province	District
Bocas del Toro	*Bocas del Toro*
	Chiriquí Grande
	Changuinola
Coclé	*Aguadulce*
	Antón
	La Pintada
	Natá
	Olá
	Penonomé
Colón	*Colón*
	Chagres
	Donoso
	Portobelo
	Santa Isabel
Chiriquí	*Alanje*
	Barú
	Boquerón
	Boquete
	Bugaba
	David
	Dolega
	Gualaca
	Remedios
	Renacimiento
	San Lorenzo
	Tolé
	San Félix
Darién	*Chepigana*
	Pinogana
Herrera	*Chitré*
	Las Minas
	Los Pozos
	Ocú
	Parita
	Pesé
	Santa María
Los Santos	*Guararé*
	Las Tablas
	Los Santos
	Macaracas
	Pedasí
	Pocrí
	Tonosí
Panamá	*Arraiján*
	Balboa
	Capira
	Chame
	Chepo
	Chimán
	La Chorrera
	Panamá
	San Carlos
	San Miguelito
	Taboga

▼B

Province	District
Veraguas	*Atalaya*
	Calobre
	Cañazas
	La Mesa
	Las Palmas
	Montijo
	Río De Jesús
	San Francisco
	Santa Fe
	Santiago
	Soná
	Mariato
Comarca Emberá	*Cémaco*
	Sambú
Comarca Ngobe	*Nurum*
Bugle	*Kankintú*
	Besiko
	Mirono
	Kusapin
	Muna
	Nole Duima

G. SCHEDULE OF EU PARTY

Procuring Entities

A. All regional or local contracting authorities

Goods:

Threshold: SDR 355 000

Services:

Specified in Section D

Threshold: SDR 355 000

Construction Services:

Specified in Section E

Threshold: SDR 5 000 000

B. All contracting authorities that are "bodies governed by public law" as defined in the EU Procurement Directives

A "body governed by public law" means any body:

— established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character, and

— having legal personality, and

— financed, for the most part, by the State, or regional or local authorities, or other bodies governed by public law, or subject to management supervision by those bodies, or having an administrative, managerial or supervisory board; more than half of whose members are appointed by the State, regional or local authorities or by other bodies governed by public law.

An indicative list of contracting authorities which are bodies governed by public law is attached.

Goods:

Threshold: SDR 200 000

▼B

Services:

Specified in Section D

Threshold: SDR 200 000

Construction Services:

Specified in Section E

Threshold: SDR 5 000 000

INDICATIVE LISTS OF CONTRACTING AUTHORITIES WHICH ARE BODIES GOVERNED BY PUBLIC LAW AS DEFINED BY EUPROCUREMENT DIRECTIVE

Belgium

Bodies

A

— Agence fédérale pour l'Accueil des demandeurs d'Asile — Federaal Agentschap voor Opvang van Asielzoekers

— Agence fédérale pour la Sécurité de la Chaîne alimentaire — Federaal Agentschap voor de Veiligheid van de Voedselketen

— Agence fédérale de Contrôle nucléaire — Federaal Agentschap voor nucleaire Controle

— Agence wallonne à l'Exportation

— Agence wallonne des Télécommunications

— Agence wallonne pour l'Intégration des Personnes handicapées

— Aquafin

— Arbeitsamt der Deutschsprachigen Gemeinschaft

— Archives générales du Royaume et Archives de l'Etat dans les Provinces —Algemeen Rijksarchief en Rijksarchief in de Provinciën

— ASTRID

B

— Banque nationale de Belgique — Nationale Bank van België

— Belgisches Rundfunk- und Fernsehzentrum der Deutschsprachigen Gemeinschaft

— Berlaymont 2000

— Bibliothèque royale Albert Ier — Koninklijke Bilbliotheek Albert I

— Bruxelles-Propreté — Agence régionale pour la Propreté — Net–Brussel —Gewestelijke Agentschap voor Netheid

— Bureau d'Intervention et de Restitution belge — Belgisch Interventie en Restitutiebureau

— Bureau fédéral du Plan — Federaal Planbureau

C

— Caisse auxiliaire de Paiement des Allocations de Chômage — Hulpkas voor Werkloosheidsuitkeringen

— Caisse de Secours et de Prévoyance en Faveur des Marins — Hulp en Voorzorgskas voor Zeevarenden

— Caisse de Soins de Santé de la Société Nationale des Chemins de Fer Belges — Kas der geneeskundige Verzorging van de Nationale Maatschappij der Belgische Spoorwegen

▼B

— Caisse nationale des Calamités — Nationale Kas voor Rampenschade

— Caisse spéciale de Compensation pour Allocations familiales en Faveur des Travailleurs occupés dans les Entreprises de Batellerie — Bijzondere Verrekenkas voor Gezinsvergoedingen ten Bate van de Arbeiders der Ondernemingen voor Binnenscheepvaart

— Caisse spéciale de Compensation pour Allocations familiales en Faveur des Travailleurs occupés dans les Entreprises de Chargement, Déchargement et Manutention de Marchandises dans les Ports, Débarcadères, Entrepôts et Stations (appelée habituellement "Caisse spéciale de Compensation pour Allocations familiales des Régions maritimes") — Bijzondere Verrekenkas voor Gezinsvergoedingen ten Bate van de Arbeiders gebezigd door Ladings- en Lossingsondernemingen en door de Stuwadoors in de Havens, Losplaatsen, Stapelplaatsen en Stations (gewoonlijk genoemd "Bijzondere Compensatiekas voor Kindertoeslagen van de Zeevaartgewesten")

— Centre d'Etude de l'Energie nucléaire — Studiecentrum voor Kernenergie

— Centre de recherches agronomiques de Gembloux

— Centre hospitalier de Mons

— Centre hospitalier de Tournai

— Centre hospitalier universitaire de Liège

— Centre informatique pour la Région de Bruxelles-Capitale — Centrum voor Informatica voor het Brusselse Gewest

— Centre pour l'Egalité des Chances et la Lutte contre le Racisme — Centrum voor Gelijkheid van Kansen en voor Racismebestrijding

— Centre régional d'Aide aux Communes

— Centrum voor Bevolkings- en Gezinsstudiën

— Centrum voor landbouwkundig Onderzoek te Gent

— Comité de Contrôle de l'Electricité et du Gaz — Controlecomité voor Elektriciteit en Gas

— Comité national de l'Energie — Nationaal Comité voor de Energie

— Commissariat général aux Relations internationales

— Commissariaat-Generaal voor de Bevordering van de lichamelijke Ontwikkeling, de Sport en de Openluchtrecreatie

— Commissariat général pour les Relations internationales de la Communauté française de Belgique

— Conseil central de l'Economie — Centrale Raad voor het Bedrijfsleven

— Conseil économique et social de la Région wallonne

— Conseil national du Travail — Nationale Arbeidsraad

— Conseil supérieur de la Justice — Hoge Raad voor de Justitie

— Conseil supérieur des Indépendants et des petites et moyennes Entreprises — Hoge Raad voor Zelfstandigen en de kleine en middelgrote Ondernemingen

— Conseil supérieur des Classes moyennes

— Coopération technique belge — Belgische technische Coöperatie

D

— Dienststelle der Deutschprachigen Gemeinschaft für Personen mit einer Behinderung

— Dienst voor de Scheepvaart

— Dienst voor Infrastructuurwerken van het gesubsidieerd Onderwijs

— Domus Flandria

▼B

E

— Entreprise publique des Technologies nouvelles de l'Information et de la Communication de la Communauté française

— Export Vlaanderen

F

— Financieringsfonds voor Schuldafbouw en Eenmalige Investeringsuitgaven

— Financieringsinstrument voor de Vlaamse Visserij- en Aquicultuursector

— Fonds bijzondere Jeugdbijstand

— Fonds communautaire de Garantie des Bâtiments scolaires

— Fonds culturele Infrastructuur

— Fonds de Participation

— Fonds de Vieillissement — Zilverfonds

— Fonds d'Aide médicale urgente — Fonds voor dringende geneeskundige Hulp

— Fonds de Construction d'Institutions hospitalières et médico-sociales de la Communauté française

— Fonds de Pension pour les Pensions de Retraite du Personnel statutaire de Belgacom — Pensioenfonds voor de Rustpensioenen van het statutair Personeel van Belgacom

— Fonds des Accidents du Travail — Fonds voor Arbeidsongevallen

— Fonds d'Indemnisation des Travailleurs licenciés en cas de Fermeture d'Entreprises

— Fonds tot Vergoeding van de in geval van Sluiting van Ondernemingen ontslagen Werknemers

— Fonds du Logement des Familles nombreuses de la Région de Bruxelles-Capitale — Woningfonds van de grote Gezinnen van het Brusselse hoofdstedelijk Gewest

— Fonds du Logement des Familles nombreuses de Wallonie

— Fonds Film in Vlaanderen

— Fonds national de Garantie des Bâtiments scolaires — Nationaal Waarborgfonds voor Schoolgebouwen

— Fonds national de Garantie pour la Réparation des Dégâts houillers — Nationaal Waarborgfonds inzake Kolenmijnenschade

— Fonds piscicole de Wallonie

— Fonds pour le Financement des Prêts à des Etats étrangers — Fonds voor Financiering van de Leningen aan Vreemde Staten

— Fonds pour la Rémunération des Mousses — Fonds voor Scheepsjongens

— Fonds régional bruxellois de Refinancement des Trésoreries communales —Brussels gewestelijk Herfinancieringsfonds van de gemeentelijke Thesaurieën

— Fonds voor flankerend economisch Beleid

— Fonds wallon d'Avances pour la Réparation des Dommages provoqués par des Pompages et des Prises d'Eau souterraine

G

— Garantiefonds der Deutschsprachigen Gemeinschaft für Schulbauten

— Grindfonds

▼B

H

— Herplaatsingfonds

— Het Gemeenschapsonderwijs

— Hulpfonds tot financieel Herstel van de Gemeenten

I

— Institut belge de Normalisation — Belgisch Instituut voor Normalisatie

— Institut belge des Services postaux et des Télécommunications — Belgisch Instituut voor Postdiensten en Telecommunicatie

— Institut bruxellois francophone pour la Formation professionnelle

— Institut bruxellois pour la Gestion de l'Environnement — Brussels Instituut voor Milieubeheer

— Institut d'Aéronomie spatiale — Instituut voor Ruimte-aeronomie

— Institut de Formation permanente pour les Classes moyennes et les petites et moyennes Entreprises

— Institut des Comptes nationaux — Instituut voor de nationale Rekeningen

— Institut d'Expertise vétérinaire — Instituut voor veterinaire Keuring

— Institut du Patrimoine wallon

— Institut für Aus- und Weiterbildung im Mittelstand und in kleinen und mittleren Unternehmen

— Institut géographique national — Nationaal geografisch Instituut

— Institution pour le Développement de la Gazéification souterraine —Instelling voor de Ontwikkeling van ondergrondse Vergassing

— Institution royale de Messine — Koninklijke Gesticht van Mesen

— Institutions universitaires de droit public relevant de la Communauté française

— Institut national des Industries extractives — Nationaal Instituut voor de Extractiebedrijven

— Institut national de Recherche sur les Conditions de Travail — Nationaal Onderzoeksinstituut voor Arbeidsomstandigheden

— Institut national des Invalides de Guerre, anciens Combattants et Victimes de Guerre — Nationaal Instituut voor Oorlogsinvaliden, Oudstrijders en Oorlogsslachtoffers

— Institut national des Radioéléments — Nationaal Instituut voor Radio-Elementen

— Institut national pour la Criminalistique et la Criminologie — Nationaal Instituut voor Criminalistiek en Criminologie

— Institut pour l'Amélioration des Conditions de Travail — Instituut voor Verbetering van de Arbeidsvoorwaarden

— Institut royal belge des Sciences naturelles — Koninklijk Belgisch Instituut voor Natuurwetenschappen

— Institut royal du Patrimoine culturel — Koninklijk Instituut voor het Kunstpatrimonium

— Institut royal météorologique de Belgique — Koninklijk meteorologisch Instituut van België

— Institut scientifique de Service public en Région wallonne

— Institut scientifique de la Santé publique - Louis Pasteur — Wetenschappelijk Instituut Volksgezondheid - Louis Pasteur

▼B

— Instituut voor de Aanmoediging van Innovatie door Wetenschap en Technologie in Vlaanderen

— Instituut voor Bosbouw en Wildbeheer

— Instituut voor het archeologisch Patrimonium

— Investeringsdienst voor de Vlaamse autonome Hogescholen

— Investeringsfonds voor Grond- en Woonbeleid voor Vlaams-Brabant

J

— Jardin botanique national de Belgique — Nationale Plantentuin van België

K

— Kind en Gezin

— Koninklijk Museum voor schone Kunsten te Antwerpen

L

— Loterie nationale — Nationale Loterij

M

— Mémorial national du Fort de Breendonk — Nationaal Gedenkteken van het Fort van Breendonk

— Musée royal de l'Afrique centrale — Koninklijk Museum voor Midden-Afrika

— Musées royaux d'Art et d'Histoire — Koninklijke Musea voor Kunst en Geschiedenis

— Musées royaux des Beaux-Arts de Belgique — Koninklijke Musea voor schone Kunsten van België

O

— Observatoire royal de Belgique — Koninklijke Sterrenwacht van België

— Office central d'Action sociale et culturelle du Ministère de la Défense — Centrale Dienst voor sociale en culturele Actie van het Ministerie van Defensie

— Office communautaire et régional de la Formation professionnelle et de l'Emploi

— Office de Contrôle des Assurances — Controledienst voor de Verzekeringen

— Office de Contrôle des Mutualités et des Unions nationales de Mutualités —Controledienst voor de Ziekenfondsen en de Landsbonden van Ziekenfondsen

— Office de la Naissance et de l'Enfance

— Office de Promotion du Tourisme

— Office de Sécurité sociale d'Outre-mer — Dienst voor de overzeese sociale Zekerheid

— Office for Foreign Investors in Wallonia

— Office national d'Allocations familiales pour Travailleurs salariés —Rijksdienst voor Kinderbijslag voor Werknemers

— Office national de Sécurité sociale des Administrations provinciales et locales — Rijksdienst voor sociale Zekerheid van de provinciale en plaatselijke Overheidsdiensten

— Office national des Vacances annuelles — Rijksdienst voor jaarlijkse Vakantie

— Office national du Ducroire — Nationale Delcrederedienst

— Office régional bruxellois de l'Emploi — Brusselse gewestelijke Dienst voor Arbeidsbemiddeling

▼B

— Office régional de Promotion de l'Agriculture et de l'Horticulture

— Office régional pour le Financement des Investissements communaux

— Office wallon de la Formation professionnelle et de l'Emploi

— Openbaar psychiatrisch Ziekenhuis-Geel

— Openbaar psychiatrisch Ziekenhuis-Rekem

— Openbare Afvalstoffenmaatschappij voor het Vlaams Gewest

— Orchestre national de Belgique — Nationaal Orkest van België

— Organisme national des Déchets radioactifs et des Matières fissiles —Nationale Instelling voor radioactief Afval en Splijtstoffen

P

— Palais des Beaux-Arts — Paleis voor schone Kunsten

— Participatiemaatschappij Vlaanderen

— Pool des Marins de la Marine marchande — Pool van de Zeelieden der Koopvaardij

R

— Radio et Télévision belge de la Communauté française

— Reproductiefonds voor de Vlaamse Musea

S

— Service d'Incendie et d'Aide médicale urgente de la Région de Bruxelles-Capitale — Brusselse hoofdstedelijk Dienst voor Brandweer en dringende medische Hulp

— Société belge d'Investissement pour les pays en développement — Belgische Investeringsmaatschappij voor Ontwinkkelingslanden

— Société d'Assainissement et de Rénovation des Sites industriels dans l'Ouest du Brabant wallon

— Société de Garantie régionale

— Sociaal economische Raad voor Vlaanderen

— Société du Logement de la Région bruxelloise et sociétés agréées —Brusselse Gewestelijke Huisvestingsmaatschappij en erkende maatschappijen

— Société publique d'Aide à la Qualité de l'Environnement

— Société publique d'Administration des Bâtiments scolaires bruxellois

— Société publique d'Administration des Bâtiments scolaires du Brabant wallon

— Société publique d'Administration des Bâtiments scolaires du Hainaut

— Société publique d'Administration des Bâtiments scolaires de Namur

— Société publique d'Administration des Bâtiments scolaires de Liège

— Société publique d'Administration des Bâtiments scolaires du Luxembourg

— Société publique de Gestion de l'Eau

— Société wallonne du Logement et sociétés agréées

— Sofibail

— Sofibru

— Sofico

▼B

T

— Théâtre national

— Théâtre royal de la Monnaie — Koninklijke Muntschouwburg

— Toerisme Vlaanderen

— Tunnel Liefkenshoek

U

— Universitaire instellingen van publiek recht afhangende van de Vlaamse Gemeenschap

— Universitair Ziekenhuis Gent

V

— Vlaams Commissariaat voor de Media

— Vlaamse Dienst voor Arbeidsbemiddeling en Beroepsopleiding

— Vlaams Egalisatie Rente Fonds

— Vlaamse Hogescholenraad

— Vlaamse Huisvestingsmaatschappij en erkende maatschappijen

— Vlaamse Instelling voor technologisch Onderzoek

— Vlaamse interuniversitaire Raad

— Vlaamse Landmaatschappij

— Vlaamse Milieuholding

— Vlaamse Milieumaatschappij

— Vlaamse Onderwijsraad

— Vlaamse Opera

— Vlaamse Radio- en Televisieomroep

— Vlaamse Reguleringsinstantie voor de Elektriciteits- en Gasmarkt

— Vlaamse Stichting voor Verkeerskunde

— Vlaams Fonds voor de Lastendelging

— Vlaams Fonds voor de Letteren

— Vlaams Fonds voor de sociale Integratie van Personen met een Handicap

— Vlaams Informatiecentrum over Land- en Tuinbouw

— Vlaams Infrastructuurfonds voor Persoonsgebonden Aangelegenheden

— Vlaams Instituut voor de Bevordering van het wetenschappelijk- en technologisch Onderzoek in de Industrie

— Vlaams Instituut voor Gezondheidspromotie

— Vlaams Instituut voor het Zelfstandig ondernemen

— Vlaams Landbouwinvesteringsfonds

— Vlaams Promotiecentrum voor Agro- en Visserijmarketing

— Vlaams Zorgfonds

— Vlaams Woningsfonds voor de grote Gezinnen

Bulgaria

Bodies

— Икономически и социален съвет

▼B

— Национален осигурителен институт

— Национална здравноосигурителна каса

— Български червен кръст

— Българска академия на науките

— Национален център за аграрни науки

— Български институт за стандартизация

— Българско национално радио

— Българска национална телевизия

Categories

State undertakings within the meaning of Article 62(3) of the Търговския закон (обн., ДВ, бр.48/18.6.1991):

— Национална компания "Железопътна инфраструктура"

— ДП "Пристанищна инфраструктура"

— ДП "Ръководство на въздушното движение"

— ДП "Строителство и възстановяване"

— ДП "Транспортно строителство и възстановяване"

— ДП "Съобщително строителство и възстановяване"

— ДП "Радиоактивни отпадъци"

— ДП "Предприятие за управление на дейностите по опазване на околната среда"

— ДП "Български спортен тотализатор"

— ДП "Държавна парично-предметна лотария"

— ДП "Кабиюк", Шумен

— ДП "Фонд затворно дело"

— Държавни дивечовъдни станции

State Universities, established pursuant to Article 13 of the Закона за висшето образование (обн., ДВ, бр.112/27.12.1995):

— Аграрен университет – Пловдив

— Академия за музикално, танцово и изобразително изкуство – Пловдив

— Академия на Министерството на вътрешните работи

— Великотърновски университет "Св. св. Кирил и Методий"

— Висше военноморско училище "Н. Й. Вапцаров" – Варна

— Висше строително училище "Любен Каравелов" – София

— Висше транспортно училище "Тодор Каблешков" – София

— Военна академия "Г. С. Раковски" – София

— Национална музикална академия "Проф. Панчо Владигеров" – София

— Икономически университет – Варна

— Колеж по телекомуникации и пощи – София

— Лесотехнически университет - София

— Медицински университет "Проф. д-р Параскев Иванов Стоянов" – Варна

— Медицински университет – Плевен

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— Медицински университет – Пловдив

— Медицински университет – София

— Минно-геоложки университет "Св. Иван Рилски" – София

— Национален военен университет "Васил Левски" – Велико Търново

— Национална академия за театрално и филмово изкуство "Кръстьо Сарафов" – София

— Национална спортна академия "Васил Левски" – София

— Национална художествена академия – София

— Пловдивски университет "Паисий Хилендарски"

— Русенски университет "Ангел Кънчев"

— Софийски университет "Св. Климент Охридски"

— Специализирано висше училище по библиотекознание и информационни технологии – София

— Стопанска академия "Д. А. Ценов" – Свищов

— Технически университет – Варна

— Технически университет – Габрово

— Технически университет – София

— Тракийски университет - Стара Загора

— Университет "Проф. д-р Асен Златаров" – Бургас

— Университет за национално и световно стопанство – София

— Университет по архитектура, строителство и геодезия – София

— Университет по хранителни технологии – Пловдив

— Химико-технологичен и металургичен университет - София

— Шуменски университет "Епископ Константин Преславски"

— Югозападен университет "Неофит Рилски" – Благоевград

State and municipal schools within the meaning of the Закона за народната просвета (обн., ДВ, бр. 86/18.10.1991)

Cultural institutes within the meaning of the Закона за закрила и развитие на културата (обн., ДВ, бр.50/1.6.1999):

— Народна библиотека "Св. св. Кирил и Методий"

— Българска национална фонотека

— Българска национална филмотека

— Национален фонд "Култура"

— Национален институт за паметниците на културата

— Театри (Theatres)

— Опери, филхармонии и ансамбли (Operas, philharmonic orchestras, ensembles)

— Музеи и галерии (Museums and galleries)

— Училища по изкуствата и културата (Art and culture schools)

— Български културни институти в чужбина (Bulgarian cultural institutes abroad)

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State and/or municipal medical institutions referred to in Article 3(1) of the Закона за лечебните заведения (обн., ДВ, бр.62/9.7.1999)

Medical institutions referred to in Article 5(1) of the Закона за лечебните заведения (обн., ДВ, бр.62/9.7.1999):

— Домове за медико-социални грижи за деца

— Лечебни заведения за стационарна психиатрична помощ

— Центрове за спешна медицинска помощ

— Центрове за трансфузионна хематология

— Болница "Лозенец"

— Военномедицинска академия

— Медицински институт на Министерство на вътрешните работи

— Лечебни заведения към Министерството на правосъдието

— Лечебни заведения към Министерството на транспорта

Legal persons of a non-commercial character established for the purpose of meeting needs of general interest pursuant to the Закона за юридическите лица с нестопанска цел (обн., ДВ, бр.81/6.10.2000), and satisfying the conditions of §1, item 21 of the Закона за обществените поръчки (обн., ДВ, бр. 28/6.4.2004).

Czech Republic

— Pozemkový fond and other state funds

— Česká národní banka

— Česká televize

— Český rozhlas

— Rada pro rozhlasové a televizní vysílaní

— Všeobecná zdravotní pojišťovna České republiky

— Zdravotní pojišťovna ministerstva vnitra ČR

— Universities

and other legal entities established by a special Act which for their operation and in compliance with budget regulations use money from the state budget, state funds, contributions of international institutions, district authority budget, or budgets of self-governing territorial divisions.

Denmark

Bodies

— Danmarks Radio

— Det landsdækkende TV2

— Danmarks Nationalbank

— Sund og Bælt Holding A/S

— A/S Storebælt

— A/S Øresund

— Øresundskonsortiet

— Metroselskabet I/S

— Arealudviklingsselskabet I/S

— Statens og Kommunernes Indkøbsservice

▼B

— Arbejdsmarkedets Tillægspension

— Arbejdsmarkedets Feriefond

— Lønmodtagernes Dyrtidsfond

— Naviair

Categories

— De Almene Boligorganisationer (social housing organisations)

— Andre forvaltningssubjekter (other public administrative bodies)

— Universiteterne, jf. lovbekendtgørelse nr. 1368 af 7. december 2007 af lov om universiteter (Universities, see Consolidation Act nr. 1368 of 7 December 2007 on universities)

Germany

Categories

Legal persons governed by public law

Authorities, establishments and foundations governed by public law and created by Federal, State or local authorities particularly in the following fields:

(1) Authorities

— Wissenschaftliche Hochschulen und verfasste Studentenschaften — (universities and established student bodies)

— berufsständige Vereinigungen (Rechtsanwalts-, Notar-, Steuerberater-, Wirtschaftsprüfer-, Architekten-, Ärzte- und Apothekerkammern) (professional associations representing lawyers, notaries, tax consultants, accountants, architects, medical practitioners and pharmacists)

— Wirtschaftsvereinigungen (Landwirtschafts-, Handwerks-, Industrie- und Handelskammern, Handwerksinnungen, Handwerkerschaften) — (business and trade associations: agricultural and craft associations, chambers of industry and commerce, craftmen's guilds, tradesmen's associations)

— Sozialversicherungen (Krankenkassen, Unfall- und Rentenversicherungsträger)— (social security institutions: health, accident and pension insurance funds)

— kassenärztliche Vereinigungen — (associations of panel doctors)

— Genossenschaften und Verbände — (cooperatives and other associations)

(2) Establishments and foundations

Non-industrial and non-commercial establishments subject to State control and operating in the general interest, particularly in the following fields:

— Rechtsfähige Bundesanstalten — (Federal institutions having legal capacity)

— Versorgungsanstalten und Studentenwerke — (pension organisations and students' unions)

— Kultur-, Wohlfahrts- und Hilfsstiftungen — (cultural, welfare and relief foundations)

Legal persons governed by private law

Non-industrial and non-commercial establishments subject to State control and operating in the general interest, including kommunale Versorgungsunternehmen (municipal utilities):

▼B

— Gesundheitswesen (Krankenhäuser, Kurmittelbetriebe, medizinische Forschungseinrichtungen, Untersuchungs- und Tierkörperbeseitigungsanstalten) — [health: hospitals, health resort establishments, medical research institutes, testing and carcase-disposal establishments]

— Kultur (öffentliche Bühnen, Orchester, Museen, Bibliotheken, Archive, zoologische und botanische Gärten) — [culture: public theatres, orchestras, museums, libraries, archives, zoological and botanical gardens]

— Soziales (Kindergärten, Kindertagesheime, Erholungseinrichtungen, Kinder- und Jugendheime, Freizeiteinrichtungen, Gemeinschafts- und Bürgerhäuser, Frauenhäuser, Altersheime, Obdachlosenunterkünfte) — [social welfare: nursery schools, children's playschools, rest-homes, children's homes, hostels for young people, leisure centres, community and civic centres, homes for battered wives, old people's homes, accommodation for the homeless]

— Sport (Schwimmbäder, Sportanlagen und -einrichtungen) — [sport: swimming baths, sports facilities]

— Sicherheit (Feuerwehren, Rettungsdienste) — [safety: fire brigades, other emergency services]

— Bildung (Umschulungs-, Aus-, Fort- und Weiterbildungseinrichtungen, Volkshochschulen) [education: training, further training and retraining establishments, adult evening classes]

— Wissenschaft, Forschung und Entwicklung (Großforschungseinrichtungen, wissenschaftliche Gesellschaften und Vereine, Wissenschaftsförderung) — [science, research and development: large-scale research institutes, scientific societies and associations, bodies promoting science]

— Entsorgung (Straßenreinigung, Abfall- und Abwasserbeseitigung) — [refuse and garbage disposal services: street cleaning, waste and sewage disposal]

— Bauwesen und Wohnungswirtschaft (Stadtplanung, Stadtentwicklung, Wohnungsunternehmen soweit im Allgemeininteresse tätig, Wohnraumvermittlung) — [building, civil engineering and housing: town planning, urban development, housing, enterprises (insofar as they operate in the general interest), housing agency services]

— Wirtschaft (Wirtschaftsförderungsgesellschaften) — (economy: organizations promoting economic development)

— Friedhofs- und Bestattungswesen — (cemeteries and burial services)

— Zusammenarbeit mit den Entwicklungsländern (Finanzierung, technische Zusammenarbeit, Entwicklungshilfe, Ausbildung) — [co-operation with developing countries: financing, technical co-operation, development aid, training]

Estonia

— Eesti Kunstiakadeemia

— Eesti Muusika- ja Teatriakadeemia

— Eesti Maaülikool

— Eesti Teaduste Akadeemia

— Eesti Rahvusringhaaling

— Tagatisfond

— Kaitseliit

— Keemilise ja Bioloogilise Füüsika Instituut

— Eesti Haigekassa

— Eesti Kultuurkapital

— Notarite Koda

— Rahvusooper Estonia

▼B

— Eesti Rahvusraamatukogu

— Tallinna Ülikool

— Tallinna Tehnikaülikool

— Tartu Ülikool

— Eesti Advokatuur

— Audiitorkogu

— Eesti Töötukassa

— Eesti Arengufond

Categories

Other legal persons governed by public law or legal persons in private law in compliance with Article 10(2) of the Public Procurement Act (RT I 21.7.2007, 15, 76).

Ireland

Bodies

— Enterprise Ireland [Marketing, technology and enterprise development]

— Forfás [Policy and advice for enterprise, trade, science, technology and innovation]

— Industrial Development Authority

— FÁS [Industrial and employment training]

— Health and Safety Authority

— Bord Fáilte Éireann — [Tourism development]

— CERT [Training in hotel, catering and tourism industries]

— Irish Sports Council

— National Roads Authority

— Údarás na Gaeltachta — [Authority for Gaelic speaking regions]

— Teagasc [Agricultural research, training and development]

— An Bord Bia — [Food industry promotion]

— Irish Horseracing Authority

— Bord na gCon — [Greyhound racing support and development]

— Marine Institute

— Bord Iascaigh Mhara — [Fisheries Development]

— Equality Authority

— Legal Aid Board

— Forbas [Forbairt]

Categories

— Health Service Executive

— Hospitals and similar institutions of a public character

— Vocational Education Committees

— Colleges and educational institutions of a public character

▼B

— Central and Regional Fisheries Boards

— Regional Tourism Organisations

— National Regulatory and Appeals bodies [in areas such as telecommunications, energy, planning, among others]

— Agencies established to carry out particular functions or meet needs in various public sectors [for example, Healthcare Materials Management Board, Health Sector Employers Agency, Local Government Computer Services Board, Environmental Protection Agency, National Safety Council, Institute of Public Administration, Economic and Social Research Institute, National Standards Authority.]

— Other public bodies falling within the definition of a body governed by public law

Greece

Categories

— Public enterprises and public entities

— Legal persons governed by private law which are State-owned or which regularly receive at least 50 % of their annual budget in the form of State subsidies, pursuant to the applicable rules, or in which the State has a capital holding of at least 51 %

— Legal persons governed by private law which are owned by legal persons governed by public law, by local authorities of any level, including the Greek Central Association of Local Authorities (Κ.Ε.Δ.Κ.Ε.), by local associations of 'communes', (local administrative areas) or by public enterprises or entities, or by legal persons as referred to in b) or which regularly receive at least 50 % of their annual budget in the form of subsidies from such legal persons, pursuant to the applicable rules or to their own articles of association, or legal persons as referred to above which have a capital holding of at least 51 % in such legal persons governed by public law

Spain

Categories

— Bodies and entities governed by public law which are subject to the "Ley 30/2007, de 30 de octubre, de Contratos del sector público", — [Spanish State legislation on procurement] –, in accordance with its article 3, other than those which are part of the Administración General del Estado — (general national administration) -, the Administración de las Comunidades Autónomas — (administration of the autonomous regions – and the Corporaciones Locales — (local authorities)

— Entidades Gestoras y los Servicios Comunes de la Seguridad Social — (administrative entities and common services of the health and social services)

France

Bodies

— Compagnies et établissements consulaires, chambres de commerce et d'industrie (CCI), chambres des métiers et chambres d'agriculture

Categories

(1) National public bodies:

— Académie des Beaux-arts

— Académie française

— Académie des inscriptions et belles-lettres

— Académie des sciences

— Académie des sciences morales et politiques

▼B

— Banque de France

— Centre de coopération internationale en recherche agronomique pour le développement

— Écoles d'architecture

— Institut national de la consommation

— Reunion des musées nationaux

— Thermes nationaux - Aix-les-Bains

— Groupements d'intérêt public; exemples:

— Agence EduFrance

— ODIT France (observation, développement et ingénierie touristique)

— Agence nationale de lutte contre l'illettrisme

(2) Administrative public bodies at regional, departmental and local level:

— Collèges

— Lycées

— Etablissements publics locaux d'enseignement et de formation professionnelle agricole

— Etablissements publics hospitaliers

— Offices publics de l'habitat

(3) Groupings of territorial authorities:

— Etablissements publics de coopération intercommunale

— Institutions interdépartementales et interrégionales

— Syndicat des transports d'Île-de-France

Italy

Bodies

— Società Stretto di Messina S.p.A.

— Mostra d'oltremare S.p.A.

— Ente nazionale per l'aviazione civile - ENAC

— Società nazionale per l'assistenza al volo S.p.A. - ENAV

— ANAS S.p.A

Categories

— Consorzi per le opere idrauliche (consortia for water engineering works)

— Università statali, gli istituti universitari statali, i consorzi per i lavori interessanti le università (State universities, State university institutes, consortia for university development work)

— Istituzioni pubbliche di assistenza e di beneficenza (public welfare and benevolent institutions)

— Istituti superiori scientifici e culturali, osservatori astronomici, astrofisici, geofisici o vulcanologici (higher scientific and cultural institutes, astronomical, astrophysical, geophysical or vulcanological oberservatories)

— Enti di ricerca e sperimentazione (organizations conducting research and experimental work)

— Enti che gestiscono forme obbligatorie di previdenza e di assistenza (agencies administering compulsory social security and welfare schemes)

▼B

— Consorzi di bonifica (land reclamation consortia)

— Enti di sviluppo e di irrigazione (development or irrigation agencies)

— Consorzi per le aree industriali (associations for industrial areas)

— Enti preposti a servizi di pubblico interesse (organizations providing services in the public interest)

— Enti pubblici preposti ad attività di spettacolo, sportive, turistiche e del tempo libero (public bodies engaged in -entertainment, sport, tourism and leisure activities)

— Enti culturali e di promozione artistica (organizations promoting culture and artistic activities)

Cyprus

— Αρχή Ραδιοτηλεόρασης Κύπρου

— Επιτροπή Κεφαλαιαγοράς Κύπρου

— Επίτροπος Ρυθμίσεως Ηλεκτρονικών Επικοινωνιών και Ταχυδρομείων

— Ρυθμιστική Αρχή Ενέργειας Κύπρου

— Εφοριακό Συμβούλιο

— Συμβούλιο Εγγραφής και Ελέγχου Εργοληπτών

— Ανοικτό Πανεπιστήμιο Κύπρου

— Πανεπιστήμιο Κύπρου

— Τεχνολογικό Πανεπιστήμιο Κύπρου

— Ένωση Δήμων

— Ένωση Κοινοτήτων

— Αναπτυξιακή Εταιρεία Λάρνακας

— Ταμείο Κοινωνικής Συνοχής

— Ταμείο Κοινωνικών Ασφαλίσεων

— Ταμείο Πλεονάζοντος Προσωπικού

— Κεντρικό Ταμείο Αδειών

— Αντιναρκωτικό Συμβούλιο Κύπρου

— Ογκολογικό Κέντρο της Τράπεζας Κύπρου

— Οργανισμός Ασφάλισης Υγείας

— Ινστιτούτο Γενετικής και Νευρολογίας

— Κεντρική Τράπεζα της Κύπρου

— Χρηματιστήριο Αξιών Κύπρου

— Οργανισμός Χρηματοδοτήσεως Στέγης

— Κεντρικός Φορέας Ισότιμης Κατανομής Βαρών

— Ίδρυμα Κρατικών Υποτροφιών Κύπρου

— Κυπριακός Οργανισμός Αγροτικών Πληρωμών

— Οργανισμός Γεωργικής Ασφάλισης

— Ειδικό Ταμείο Ανανεώσιμων Πηγών Ενέργειας και Εξοικονόμησης Ενέργειας

— Συμβούλιο Ελαιοκομικών Προϊόντων

— Οργανισμός Κυπριακής Γαλακτοκομικής Βιομηχανίας

— Συμβούλιο Αμπελοοινικών Προϊόντων

— Συμβούλιο Εμπορίας Κυπριακών Πατατών

▼B

— Ευρωπαϊκό Ινστιτούτο Κύπρου

— Ραδιοφωνικό Ίδρυμα Κύπρου

— Οργανισμός Νεολαίας Κύπρου

— Κυπριακόν Πρακτορείον Ειδήσεων

— Θεατρικός Οργανισμός Κύπρου

— Κυπριακός Οργανισμός Αθλητισμού

— Αρχή Ανάπτυξης Ανθρώπινου Δυναμικού Κύπρου

— Αρχή Κρατικών Εκθέσεων Κύπρου

— Ελεγκτική Υπηρεσία Συνεργατικών Εταιρειών

— Κυπριακός Οργανισμός Τουρισμού

— Κυπριακός Οργανισμός Αναπτύξεως Γης

— Συμβούλια Αποχετεύσεων (This category refers to the Συμβούλια Αποχετεύσεων established and operating according to the Provisions of the Αποχετευτικών Συστημάτων Νόμου Ν.1(Ι) of 1971)

— Συμβούλια Σφαγείων (This category refers to the Κεντρικά και Κοινοτικά Συμβούλια Σφαγείων run by local authorities, established and operating according to the provisions of the Σφαγείων Νόμου Ν.26(Ι) of 2003)

— Σχολικές Εφορείες (This category refers to the Σχολικές Εφορείες established and operating according to the provisions of the Σχολικών Εφορειών Νόμου Ν.108 of 2003)

— Ταμείο Θήρας

— Κυπριακός Οργανισμός Διαχείρισης Αποθεμάτων Πετρελαιοειδών

— Ίδρυμα Τεχνολογίας Κύπρου

— Ίδρυμα Προώθησης Έρευνας

— Ίδρυμα Ενέργειας Κύπρου

— Ειδικό Ταμείο Παραχώρησης Επιδόματος Διακίνησης Αναπήρων

— Ταμείο Ευημερίας Εθνοφρουρού

— Ίδρυμα Πολιτισμού Κύπρου

Latvia

— Subjects of private law which make purchases according to "Publisko iepirkumu likuma prasībām"

Lithuania

— Establishments of research and education (higher education institutions, establishments of scientific research, research and technology parks as well as other establishments and institutions, the activity of which pertains to evaluation or organisation of research and education)

— Educational establishments (higher education establishments, vocational colleges, schools of general education, pre-school establishments, informal education institutions, special education institutions and other establishments)

— Establishments of culture (theatres, museums, libraries and other establishments)

— National establishments of the Lithuanian health care system (individual health care protection establishments, public health protection establishments, establishments of pharmaceutical activities and other health care establishments, among others)

▼B

— Social care institutions

— Institutions of physical culture and sports (sports clubs, sports schools, sports centres, sports facilities and other establishments)

— Establishments of the national defence system

— Establishments of environmental protection

— Establishments ensuring public safety and public order

— Establishments of the civil protection and rescue system

— Tourism service providers (tourism information centres and other establishments providing tourism services)

— Other public and private persons in accordance with the conditions provided for in Article 4 (2) of the Law on Public Procurement ("Valstybės žinios" (Official Gazette) No. 84-2000, 1996; No 4-102, 2006)

Luxembourg

— Établissements publics de l'État placés sous la surveillance d'un membre du gouvernement:

  — Fonds d'Urbanisation et d'Aménagement du Plateau de Kirchberg

  — Fonds de Rénovation de Quatre Ilôts de la Vieille Ville de Luxembourg

  — Fonds Belval

— Établissements publics placés sous la surveillance des communes.

— Syndicats de communes créés en vertu de la loi du 23 février 2001 concernant les syndicats de communes.

Hungary

Bodies

— Egyes költségvetési szervek (certain budgetary organs)

— Az elkülönített állami pénzalapok kezelője (managing bodies of the separate state funds)

— A közalapítványok (public foundations)

— A Magyar Nemzeti Bank

— A Magyar Nemzeti Vagyonkezelő Zrt.

— A Magyar Fejlesztési Bank Részvénytársaság

— A Magyar Távirati Iroda Részvénytársaság

— A közszolgálati műsorszolgáltatók (public service broadcasters)

— Azok a közműsor-szolgáltatók, amelyek működését többségi részben állami, illetve önkormányzati költségvetésből finanszírozzák (public broadcasters financed, for the most part, from public budget)

— Az Országos Rádió és Televízió Testület

Categories

— Organizations established for the purpose of meeting needs in the general interest, not having an industrial or commercial character, and controlled by public entities, or financed, for the most part, by public entities (from public budget)

— Organizations established by law determining their public tasks and operation, and controlled by public entities, or financed, for the most part, by public entities (from public budget)

▼B

— Organizations established by public entities for the purpose of carrying out their certain basic activities, and controlled by the public entities

Malta

— Uffiċċju tal-Prim Ministru (Office of the Prime Ministru)

  — Kunsill Malti għall-Iżvilupp Ekonomiku u Soċjali (Malta Council for Economic and Social Development)

  — Awtorità tax-Xandir (Broadcasting Authority)

  — Industrial Projects and Services Ltd.

  — Kunsill ta' Malta għax-Xjenza u Teknoloġija (Malta Council for Science and Technology)

— Ministeru tal-Finanzi (Ministry of Finance)

  — Awtorità għas-Servizzi Finanzjarji ta' Malta (Malta Financial Services Authority)

  — Borża ta' Malta (Malta Stock Exchange)

  — Awtorità dwar Lotteriji u l-Loghob (Lotteries and Gaming Authority)

  — Awtorità tal-Istatistika ta' Malta (Malta Statistics Authority)

  — Sezzjoni ta' Konformità mat-Taxxa (Tax Compliance Unit)

— Ministeru tal-Ġustizzja u l-Intern (Ministry for Justice & Home Affairs)

  — Ċentru Malti tal-Arbitraġġ (Malta Arbitration Centre)

  — Kunsilli Lokali (Local Councils)

— Ministeru tal-Edukazzjoni, Żgħażagħ u Impjiegi (Ministry of Education, Youth and Employment)

  — Junior College

  — Kulleġġ Malti għall-Arti, Xjenza u Teknoloġija (Malta College of Arts Science and Technology)

  — Università' ta' Malta (University of Malta)

  — Fondazzjoni għall-Istudji Internazzjonali (Foundation for International Studies)

  — Fondazzjoni għall-Iskejjel ta' Għada (Foundation for Tomorrow's Schools)

  — Fondazzjoni għal Servizzi Edukattivi (Foundation for Educational Services)

  — Korporazzjoni tal-Impjieg u t-Taħriġ (Employment and Training Corporation)

  — Awtorità' tas-Saħħa u s-Sigurtà (Occupational Health and Safety Authority)

  — Istitut għalStudji Turistiċi (Institute for Tourism Studies)

  — Kunsill Malti għall-Isport

  — Bord tal-Koperattivi (Cooperatives Board)

  — Pixxina Nazzjonali tal-Qroqq (National Pool tal-Qroqq)

— Ministeru tat-Turiżmu u Kultura (Ministry for Tourism and Culture)

  — Awtorità Maltija-għat-Turiżmu (Malta Tourism Authority)

  — Heritage Malta

▼B

— Kunsill Malti għall-Kultura u l-Arti (National Council for Culture and the Arts)

— Ċentru għall-Kreativita fil-Kavallier ta' San Ġakbu (St. James Cavalier Creativity Centre)

— Orkestra Nazzjonali (National Orchestra)

— Teatru Manoel (Manoel Theatre)

— Ċentru tal- Konferenzi tal-Mediterran (Mediterranean Conference Centre)

— Ċentru Malti għar-Restawr (Malta Centre for Restoration)

— Sovrintendenza tal-Patrimonju Kulturali (Superintendence of Cultural Heritage)

— Fondazzjoni Patrimonju Malti

— Ministeru tal-Kompetittività u l-Komunikazzjoni (Ministry for Competitiveness and Communications)

— Awtorità' ta' Malta dwar il-Komuikazzjoni (Malta Communications Authority)

— Awtorità' ta' Malta dwar l-Istandards (Malta Standards Authority)

— Ministeru tar-Riżorsi u Infrastruttura (Ministry for Resources and Infrastructure)

— Awtorità' ta' Malta dwar ir-Riżorsi (Malta Resources Authority)

— Kunsill Konsultattiv dwar l-Industija tal-Bini (Building Industry Consultative Council)

— Ministeru għal Għawdex (Ministry for Gozo)

— Ministeru tas-Saħħa, l-Anzjani u Kura fil-Komunità (Ministry of Health, the Elderly and Community Care)

— Fondazzjoni għas-Servizzi Mediċi (Foundation for Medical Services)

— Sptar Zammit Clapp (Zammit Clapp Hospital)

— Sptar Mater Dei (Mater Dei Hospital)

— Sptar Monte Carmeli (Mount Carmel Hospital)

— Awtorità dwar il-Mediċini (Medicines Authority)

— Kumitat tal-Welfare (Welfare Committee)

— Ministeru għall-Investiment, Industrija u Teknologija ta' Informazzjoni (Ministry for Investment, Industry and Information Technology)

— Laboratorju Nazzjonali ta' Malta (Malta National Laboratory)

— MGI/Mimcol

— Gozo Channel Co. Ltd.

— Kummissjoni dwar il-Protezzjoni tad-Data (Data Protection Commission)

— MITTS

— Sezzjoni tal-Privatizzazzjoni (Privatization Unit)

— Sezzjoni għan-Negozjati Kollettivi (Collective Bargaining Unit)

— Malta Enterprise

— Malta Industrial Parks

▼B

— Ministeru għall-Affarijiet Rurali u l-Ambjent (Ministry for Rural Affairs and the Environment)

  — Awtorità ta' Malta għall-Ambjent u l-Ippjanar (Malta Environment and Planning Authority)

  — Wasteserv Malta Ltd.

— Ministeru għall-Iżvilupp Urban u Toroq (Ministry for Urban Development and Roads)

— Ministeru għall-Familja u Solidarjetà Soċjali (Ministry for the Family and Social Solidarity)

  — Awtorità tad-Djar (Housing Authority)

  — Fondazzjoni għas-Servizzi Soċjali (Foundation for Social Welfare Services)

  — Sedqa

  — Appoġġ

  — Kummissjoni Nazzjonali Għal Persuni b'Diżabilità (National Commission for Disabled Persons)

  — Sapport

— Ministeru għall-Affarijiet Barranin (Ministry of Foreign Affairs)

  — Istitut Internazzjonali tal-Anzjani (International Institute on Ageing)

Netherlands

Bodies

— Ministerie van Binnenlandse Zaken en Koninkrijksrelaties

  — Nederlands Instituut voor Brandweer en rampenbestrijding (NIBRA)

  — Nederlands Bureau Brandweer Examens (NBBE)

  — Landelijk Selectie- en Opleidingsinstituut Politie (LSOP)

  — 25 afzonderlijke politieregio's — (25 individual police regions)

  — Stichting ICTU

  — Voorziening tot samenwerking Politie Nederland

— Ministerie van Economische Zaken

  — Stichting Syntens

  — Van Swinden Laboratorium B.V.

  — Nederlands Meetinstituut B.V.

  — Nederland Instituut voor Vliegtuigontwikkeling en Ruimtevaart (NIVR)

  — Nederlands Bureau voor Toerisme en Congressen

  — Samenwerkingsverband Noord Nederland (SNN)

  — Ontwikkelingsmaatschappij Oost Nederland N.V.(Oost N.V.)

  — LIOF (Limburg Investment Development Company LIOF)

  — Noordelijke Ontwikkelingsmaatschappij (NOM)

  — Brabantse Ontwikkelingsmaatschappij (BOM)

  — Onafhankelijke Post en Telecommunicatie Autoriteit (Opta)

  — Centraal Bureau voor de Statistiek (CBS)

  — Energieonderzoek Centrum Nederland (ECN)

▼B

— Stichting PUM (Programma Uitzending Managers)

— Stichting Kenniscentrum Maatschappelijk Verantwoord Ondernemen (MVO)

— Kamer van Koophandel Nederland

— Ministerie van Financiën

— De Nederlandse Bank N.V.

— Autoriteit Financiële Markten

— Pensioen- & Verzekeringskamer

— Ministerie van Justitie

— Stichting Reclassering Nederland (SRN)

— Stichting VEDIVO

— Voogdij- en gezinsvoogdij instellingen — (Guardianship and Family Guardianship Institutions)

— Stichting Halt Nederland (SHN)

— Particuliere Internaten — (Private Boarding Institutions)

— Particuliere Jeugdinrichtingen — (Penal Institutions for Juvenile Offenders)

— Schadefonds Geweldsmisdrijven

— Centraal Orgaan opvang asielzoekers (COA)

— Landelijk Bureau Inning Onderhoudsbijdragen (LBIO)

— Landelijke organisaties slachtofferhulp

— College Bescherming Persoongegevens

— Raden voor de Rechtsbijstand

— Stichting Rechtsbijstand Asiel

— Stichtingen Rechtsbijstand

— Landelijk Bureau Racisme bestrijding (LBR)

— Clara Wichman Instituut

— Ministerie van Landbouw, Natuur en Voedselkwaliteit

— Bureau Beheer Landbouwgronden

— Faunafonds

— Staatsbosbeheer

— Stichting Voorlichtingsbureau voor de Voeding

— Universiteit Wageningen

— Stichting DLO

— (Hoofd) productschappen — (Commodity Boards)

— Ministerie van Onderwijs, Cultuur en Wetenschap

The competent authorities of:

— public or publicly funded private schools for primary education within the meaning of the Wet op het primair onderwijs (Law on Primary Education)

— public or publicly funded private schools for primary special education within the meaning of the Wet op het primair onderwijs (Law on Primary Education)

▼B

— public or publicly funded private schools and institutions for special and secondary education within the meaning of the Wet op de expertisecentra (Law on Resource Centres)

— public or publicly funded private schools and institutions for secondary education within the meaning of the Wet op het voortgezet onderwijs (Law on Secondary Education)

— public or publicly funded private institutions within the meaning of the Wet Educatie en Beroepsonderwijs (Law on Education and Vocational Education)

— Publicly funded universities and higher education institutions, the Open University, and the university hospitals, within the meaning of the Wet op het hoger onderwijs en wetenschappelijk onderzoek (Law on Higher Education and Scientific Research)

— School advisory services within the meaning of the Wet op het primair onderwijs (Law on Primary Education) and the Wet op de exertisecentra (Law on Resource Centres)

— National teachers' centres within the meaning of the Wet subsidiëring landelijke onderwijsondersteunende activiteiten (Law on Subsidies for National Educational Support Activities)

— Broadcasting organisations within the meaning of the Mediawet (Media Law), insofar as the organisations are funded for more than 50 % by the Ministry of Education, Culture and Science

— Services within the meaning of the Wet Verzelfstandiging Rijksmuseale Diensten (Law on Privatisation of National Museum Services)

— Other organisations and institutions in the field of education, culture and science which receive more than 50 % of their funds from the Ministry of Education, Culture and Science

— All organisations which are subsidised by the Ministerie van Onderwijs, Cultuur en Wetenschap for more than 50 %, for example:

— Bedrijfsfonds voor de Pers (BvdP)

— Commissariaat voor de Media (CvdM)

— Informatie Beheer Groep (IB-Groep)

— Koninklijke Bibliotheek (KB)

— Koninklijke Nederlandse Academie van Wetenschappen (KNAW)

— Vereniging voor Landelijke organen voor beroepsonderwijs (COLO)

— Nederlands Vlaams Accreditatieorgaan Hoger Onderwijs (NVAO)

— Fonds voor beeldende kunsten, vormgeving en bouwkunst

— Fonds voor Amateurkunsten en Podiumkunsten

— Fonds voor de scheppende toonkunst

— Mondriaanstichting

— Nederlands fonds voor de film

— Stimuleringsfonds voor de architectuur

— Fonds voor Podiumprogrammering- en marketing

— Fonds voor de letteren

— Nederlands Literair Productie- en Vertalingsfonds

— Nederlandse Omroepstichting (NOS)

— Nederlandse Organisatie voor Toegepast Natuurwetenschappelijk Onderwijs (TNO)

▼B

— Nederlandse Organisatie voor Wetenschappelijk Onderzoek (NWO)

— Stimuleringsfonds Nederlandse culturele omroepproducties (STIFO)

— Vervangingsfonds en bedrijfsgezondheidszorg voor het onderwijs (VF)

— Nederlandse organisatie voor internationale samenwerking in het hoger onderwijs (Nuffic)

— Europees Platform voor het Nederlandse Onderwijs

— Nederlands Instituut voor Beeld en Geluid (NIBG)

— Stichting ICT op school

— Stichting Anno

— Stichting Educatieve Omroepcombinatie (EduCom)

— Stichting Kwaliteitscentrum Examinering (KCE)

— Stichting Kennisnet

— Stichting Muziek Centrum van de Omroep

— Stichting Nationaal GBIF Kennisknooppunt (NL-BIF)

— Stichting Centraal Bureau voor Genealogie

— Stichting Ether Reclame (STER)

— Stichting Nederlands Instituut Architectuur en Stedenbouw

— Stichting Radio Nederland Wereldomroep

— Stichting Samenwerkingsorgaan Beroepskwaliteit Leraren (SBL)

— Stichting tot Exploitatie van het Rijksbureau voor Kunsthistorische documentatie (RKD)

— Stichting Sectorbestuur Onderwijsarbeidsmarkt

— Stichting Nationaal Restauratiefonds

— Stichting Forum voor Samenwerking van het Nederlands Archiefwezen en Documentaire Informatie

— Rijksacademie voor Beeldende Kunst en Vormgeving

— Stichting Nederlands Onderwijs in het Buitenland

— Stichting Nederlands Instituut voor Fotografie

— Nederlandse Taalunie

— Stichting Participatiefonds voor het onderwijs

— Stichting Uitvoering Kinderopvangregelingen/Kintent

— Stichting voor Vluchteling-Studenten UAF

— Stichting Nederlands Interdisciplinair Demografisch Instituut

— College van Beroep voor het Hoger Onderwijs

— Vereniging van openbare bibliotheken NBLC

— Nederlandse Programmastichting

— Stichting Stimuleringsfonds Nederlandse Culturele Omroepproducties

— Stichting Lezen

— Centrum voor innovatie van opleidingen

▼B

— Instituut voor Leerplanontwikkeling

— Landelijk Dienstverlenend Centrum voor studie- en beroepskeuzevoorlichting

— Max Goote Kenniscentrum voor Beroepsonderwijs en Volwassenen-educatie

— Stichting Vervangingsfonds en Bedrijfsgezondheidszorg voor het Onderwijs

— BVE-Raad

— Colo, Vereniging kenniscentra beroepsonderwijs bedrijfsleven

— Stichting kwaliteitscentrum examinering beroepsonderwijs

— Vereniging Jongerenorganisatie Beroepsonderwijs

— Combo, Stichting Combinatie Onderwijsorganisatie

— Stichting Financiering Struktureel Vakbondsverlof Onderwijs

— Stichting Samenwerkende Centrales in het COPWO

— Stichting SoFoKles

— Europees Platform

— Stichting mobiliteitsfonds HBO

— Nederlands Audiovisueel Archiefcentrum

— Stichting minderheden Televisie Nederland

— Stichting omroep allochtonen

— Stichting Multiculturele Activiteiten Utrecht

— School der Poëzie

— Nederlands Perscentrum

— Nederlands Letterkundig Museum en documentatiecentrum

— Bibliotheek voor varenden

— Christelijke bibliotheek voor blinden en slechtzienden

— Federatie van Nederlandse Blindenbibliotheken

— Nederlandse luister- en braillebibliotheek

— Federatie Slechtzienden- en Blindenbelang

— Bibliotheek Le Sage Ten Broek

— Doe Maar Dicht Maar

— ElHizjra

— Fonds Bijzondere Journalistieke Projecten

— Fund for Central and East European Bookprojects

— Jongeren Onderwijs Media

— Ministerie van Sociale Zaken en Werkgelegenheid

— Sociale Verzekeringsbank

— Sociaal Economische Raad (SER)

— Raad voor Werk en Inkomen (RWI)

— Centrale organisatie voor werk en inkomen

— Uitvoeringsinstituut werknemersverzekeringen

▼B

— Ministerie van Verkeer en Waterstaat

  — RDW, Dienst Wegverkeer

  — Luchtverkeersleiding Nederland (LVNL)

  — Nederlandse Loodsencorporatie (NLC)

  — Regionale Loodsencorporatie (RLC)

— Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer

  — Kadaster

  — Centraal Fonds voor de Volkshuisvesting

  — Stichting Bureau Architectenregister

— Ministerie van Volksgezondheid, Welzijn en Sport

  — Commissie Algemene Oorlogsongevallenregeling Indonesië (COAR)

  — College ter beoordeling van de Geneesmiddelen (CBG)

  — Commissies voor gebiedsaanwijzing

  — College sanering Ziekenhuisvoorzieningen

  — Zorgonderzoek Nederland (ZON)

  — Inspection bodies under the Wet medische hulpmiddelen

  — N.V. KEMA/Stichting TNO Certification

  — College Bouw Ziekenhuisvoorzieningen (CBZ)

  — College voor Zorgverzekeringen (CVZ)

  — Nationaal Comité 4 en 5 mei

  — Pensioen- en Uitkeringsraad (PUR)

  — College Tarieven Gezondheidszorg (CTG)

  — Stichting Uitvoering Omslagregeling Wet op de Toegang Ziektekosten-verzekering (SUO)

  — Stichting tot bevordering van de Volksgezondheid en Milieuhygiëne (SVM)

  — Stichting Facilitair Bureau Gemachtigden Bouw VWS

  — Stichting Sanquin Bloedvoorziening

  — College van Toezicht op de Zorgverzekeringen organen ex artikel 14, lid 2c, Wet BIG

  — Ziekenfondsen

  — Nederlandse Transplantatiestichting (NTS)

  — Regionale Indicatieorganen (RIO's)

Austria

— All bodies under the budgetary control of the "Rechnungshof" (Court of Auditors) exept those of an industrial or commercial nature.

Poland

(1) Public universities and academic schools

— Uniwersytet w Białymstoku

— Uniwersytet w Gdańsku

— Uniwersytet Śląski

— Uniwersytet Jagielloński w Krakowie

▼B

— Uniwersytet Kardynała Stefana Wyszyńskiego

— Katolicki Uniwersytet Lubelski

— Uniwersytet Marii Curie-Skłodowskiej

— Uniwersytet Łódzki

— Uniwersytet Opolski

— Uniwersytet im. Adama Mickiewicza

— Uniwersytet Mikołaja Kopernika

— Uniwersytet Szczeciński

— Uniwersytet Warmińsko-Mazurski w Olsztynie

— Uniwersytet Warszawski

— Uniwersytet Rzeszowski

— Uniwersytet Wrocławski

— Uniwersytet Zielonogórski

— Uniwersytet Kazimierza Wielkiego w Bydgoszczy

— Akademia Techniczno-Humanistyczna w Bielsku-Białej

— Akademia Górniczo-Hutnicza im. St. Staszica w Krakowie

— Politechnika Białostocka

— Politechnika Częstochowska

— Politechnika Gdańska

— Politechnika Koszalińska

— Politechnika Krakowska

— Politechnika Lubelska

— Politechnika Łódzka

— Politechnika Opolska

— Politechnika Poznańska

— Politechnika Radomska im. Kazimierza Pułaskiego

— Politechnika Rzeszowska im. Ignacego Łukasiewicza

— Politechnika Szczecińska

— Politechnika Śląska

— Politechnika Świętokrzyska

— Politechnika Warszawska

— Politechnika Wrocławska

— Akademia Morska w Gdyni

— Wyższa Szkoła Morska w Szczecinie

— Akademia Ekonomiczna im. Karola Adamieckiego w Katowicach

— Akademia Ekonomiczna w Krakowie

— Akademia Ekonomiczna w Poznaniu

— Szkoła Główna Handlowa

— Akademia Ekonomiczna im. Oskara Langego we Wrocławiu

— Akademia Pedagogiczna im. KEN w Krakowie

▼B

— Akademia Pedagogiki Specjalnej im. Marii Grzegorzewskiej

— Akademia Podlaska w Siedlcach

— Akademia Świętokrzyska im. Jana Kochanowskiego w Kielcach

— Pomorska Akademia Pedagogiczna w Słupsku

— Akademia Pedagogiczna im. Jana Długosza w Częstochowie

— Wyższa Szkoła Filozoficzno-Pedagogiczna "Ignatianum" w Krakowie

— Wyższa Szkoła Pedagogiczna w Rzeszowie

— Akademia Techniczno-Rolnicza im. J. J. Śniadeckich w Bydgoszczy

— Akademia Rolnicza im. Hugona Kołłątaja w Krakowie

— Akademia Rolnicza w Lublinie

— Akademia Rolnicza im. Augusta Cieszkowskiego w Poznaniu

— Akademia Rolnicza w Szczecinie

— Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

— Akademia Rolnicza we Wrocławiu

— Akademia Medyczna w Białymstoku

— Akademia Medyczna imt Ludwika Rydygiera w Bydgoszczy

— Akademia Medyczna w Gdańsku

— Śląska Akademia Medyczna w Katowicach

— Collegium Medicum Uniwersytetu Jagiellońskiego w Krakowie

— Akademia Medyczna w Lublinie

— Uniwersytet Medyczny w Łodzi

— Akademia Medyczna im. Karola Marcinkowskiego w Poznaniu

— Pomorska Akademia Medyczna w Szczecinie

— Akademia Medyczna w Warszawie

— Akademia Medyczna im. Piastów Śląskich we Wrocławiu

— Centrum Medyczne Kształcenia Podyplomowego

— Chrześcijańska Akademia Teologiczna w Warszawie

— Papieski Fakultet Teologiczny we Wrocławiu

— Papieski Wydział Teologiczny w Warszawie

— Instytut Teologiczny im. Błogosławionego Wincentego Kadłubka w Sandomierzu

— Instytut Teologiczny im. Świętego Jana Kantego w Bielsku-Białej

— Akademia Marynarki Wojennej im. Bohaterów Westerplatte w Gdyni

— Akademia Obrony Narodowej

— Wojskowa Akademia Techniczna im. Jarosława Dąbrowskiego w Warszawie

— Wojskowa Akademia Medyczna im. Gen. Dyw. Bolesława Szareckiego w Łodzi

— Wyższa Szkoła Oficerska Wojsk Lądowych im. Tadeusza Kościuszki we Wrocławiu

— Wyższa Szkoła Oficerska Wojsk Obrony Przeciwlotniczej im. Romualda Traugutta

▼B

— Wyższa Szkoła Oficerska im. gen. Józefa Bema w Toruniu

— Wyższa Szkoła Oficerska Sił Powietrznych w Dęblinie

— Wyższa Szkoła Oficerska im. Stefana Czarnieckiego w Poznaniu

— Wyższa Szkoła Policji w Szczytnie

— Szkoła Główna Służby Pożarniczej w Warszawie

— Akademia Muzyczna im. Feliksa Nowowiejskiego w Bydgoszczy

— Akademia Muzyczna im. Stanisława Moniuszki w Gdańsku

— Akademia Muzyczna im. Karola Szymanowskiego w Katowicach

— Akademia Muzyczna w Krakowie

— Akademia Muzyczna im. Grażyny i Kiejstuta Bacewiczów w Łodzi

— Akademia Muzyczna im. Ignacego Jana Paderewskiego w Poznaniu

— Akademia Muzyczna im. Fryderyka Chopina w Warszawie

— Akademia Muzyczna im. Karola Lipińskiego we Wrocławiu

— Akademia Wychowania Fizycznego i Sportu im. Jędrzeja Śniadeckiego w Gdańsku

— Akademia Wychowania Fizycznego w Katowicach

— Akademia Wychowania Fizycznego im. Bronisława Czecha w Krakowie

— Akademia Wychowania Fizycznego im. Eugeniusza Piaseckiego w Poznaniu

— Akademia Wychowania Fizycznego Józefa Piłsudskiego w Warszawie

— Akademia Wychowania Fizycznego we Wrocławiu

— Akademia Sztuk Pięknych w Gdańsku

— Akademia Sztuk Pięknych Katowicach

— Akademia Sztuk Pięknych im. Jana Matejki w Krakowie

— Akademia Sztuk Pięknych im. Władysława Strzemińskiego w Łodzi

— Akademia Sztuk Pięknych w Poznaniu

— Akademia Sztuk Pięknych w Warszawie

— Akademia Sztuk Pięknych we Wrocławiu

— Państwowa Wyższa Szkoła Teatralna im. Ludwika Solskiego w Krakowie

— Państwowa Wyższa Szkoła Filmowa, Telewizyjna i Teatralna im. Leona Schillera w Łodzi

— Akademia Teatralna im. Aleksandra Zelwerowicza w Warszawie

— Państwowa Wyższa Szkoła Zawodowa im. Jana Pawła II w Białej Podlaskiej

— Państwowa Wyższa Szkoła Zawodowa w Chełmie

— Państwowa Wyższa Szkoła Zawodowa w Ciechanowie

— Państwowa Wyższa Szkoła Zawodowa w Elblągu

— Państwowa Wyższa Szkoła Zawodowa w Głogowie

— Państwowa Wyższa Szkoła Zawodowa w Gorzowie Wielkopolskim

— Państwowa Wyższa Szkoła Zawodowa im. Ks, Bronisława Markiewicza w Jarosławiu

— Kolegium Karkonoskie w Jeleniej Górze

▼B

— Państwowa Wyższa Szkoła Zawodowa im. Prezydenta Stanisława Wojciechowskiego w Kaliszu

— Państwowa Wyższa Szkoła Zawodowa w Koninie

— Państwowa Wyższa Szkoła Zawodowa w Krośnie

— Państwowa Wyższa Szkoła Zawodowa im. Witelona w Legnicy

— Państwowa Wyższa Szkoła Zawodowa im. Jana Amosa Komeńskiego w Lesznie

— Państwowa Wyższa Szkoła Zawodowa w Nowym Sączu

— Państwowa Wyższa Szkoła Zawodowa w Nowym Targu

— Państwowa Wyższa Szkoła Zawodowa w Nysie

— Państwowa Wyższa Szkoła Zawodowa im. Stanisława Staszica w Pile

— Państwowa Wyższa Szkoła Zawodowa w Płocku

— Państwowa Wyższa Szkoła Wschodnioeuropejska w Przemyślu

— Państwowa Wyższa Szkoła Zawodowa w Raciborzu

— Państwowa Wyższa Szkoła Zawodowa im. Jana Gródka w Sanoku

— Państwowa Wyższa Szkoła Zawodowa w Sulechowie

— Państwowa Wyższa Szkoła Zawodowa im. Prof. Stanisława Tarnowskiego w Tarnobrzegu

— Państwowa Wyższa Szkoła Zawodowa w Tarnowie

— Państwowa Wyższa Szkoła Zawodowa im. Angelusa Silesiusa w Wałbrzychu

— Państwowa Wyższa Szkoła Zawodowa we Włocławku

— Państwowa Medyczna Wyższa Szkoła Zawodowa w Opolu

— Państwowa Wyższa Szkoła Informatyki i Przedsiębiorczości w Łomży

— Państwowa Wyższa Szkoła Zawodowa w Gnieźnie

— Państwowa Wyższa Szkoła Zawodowa w Suwałkach

— Państwowa Wyższa Szkoła Zawodowa w Wałczu

— Państwowa Wyższa Szkoła Zawodowa w Oświęcimiu

— Państwowa Wyższa Szkoła Zawodowa w Zamościu

(2) Cultural institutions of regional and local self-government

(3) National parks

— Babiogórski Park Narodowy

— Białowieski Park Narodowy

— Biebrzański Park Narodowy

— Bieszczadzki Park Narodowy

— Drawieński Park Narodowy

— Gorczański Park Narodowy

— Kampinoski Park Narodowy

— Karkonoski Park Narodowy

— Magurski Park Narodowy

— Narwiański Park Narodowy

— Ojcowski Park Narodowy

— Park Narodowy "Bory Tucholskie"

▼B

— Park Narodowy Gór Stołowych

— Park Narodowy "Ujście Warty"

— Pieniński Park Narodowy

— Poleski Park Narodowy

— Roztoczański Park Narodowy

— Słowiński Park Narodowy

— Świętokrzyski Park Narodowy

— Tatrzański Park Narodowy

— Wielkopolski Park Narodowy

— Wigierski Park Narodowy

— Woliński Park Narodowy

(4) Public primary and secondary schools

(5) Public radio and TV broadcasters

— Telewizja Polska S.A. (Polish TV)

— Polskie Radio S.A. (Polish Radio)

(6) Public museums, theatres, libraries and other public cultural institutions

— Muzeum Narodowe w Krakowie

— Muzeum Narodowe w Poznaniu

— Muzeum Narodowe w Warszawie

— Zamek Królewski w Warszawie

— Zamek Królewski na Wawelu - Państwowe Zbiory Sztuki

— Muzeum Żup Krakowskich

— Państwowe Muzeum Auschwitz-Birkenau

— Państwowe Muzeum na Majdanku

— Muzeum Stutthof w Sztutowie

— Muzeum Zamkowe w Malborku

— Centralne Muzeum Morskie

— Muzeum "Łazienki Królewskie"

— Muzeum Pałac w Wilanowie

— Muzeum Łowiectwa i Jeździectwa w Warszawie

— Muzeum Wojska Polskiego

— Teatr Narodowy

— Narodowy Stary Teatr Kraków

— Teatr Wielki - Opera Narodowa

— Filharmonia Narodowa

— Galeria Zachęta

— Centrum Sztuki Współczesnej

— Centrum Rzeźby Polskiej w Orońsku

— Międzynarodowe Centrum Kultury w Krakowie

▼B

— Instytut im. Adama Mickiewicza

— Dom Pracy Twórczej w Wigrach

— Dom Pracy Twórczej w Radziejowicach

— Instytut Dziedzictwa Narodowego

— Biblioteka Narodowa

— Instytut Książki

— Polski Instytut Sztuki Filmowej

— Instytut Teatralny

— Filmoteka Narodowa

— Narodowe Centrum Kultury

— Muzeum Sztuki Nowoczesnej w Warszawie

— Muzeum Historii Polski w Warszawie

— Centrum Edukacji Artystycznej

(7) Public research institutions, research and development institutions and other research institutions

(8) Public Autonomous Health Care Management Units whose founding body is a regional or local self-government or association thereof

(9) Other

— Państwowa Agencja Informacji i Inwestycji Zagranicznych

Portugal

— Institutos públicos sem carácter comercial ou industrial — (public institutions without commercial or industrial character)

— Serviços públicos personalizados — (public services having legal personality)

— Fundações públicas — (public foundations)

— Estabelecimentos públicos de ensino, investigação científica e saúde — (public institutions for education, scientific research and health)

— INGA (National Agricultural Intervention and Guarantee Institute/Instituto Nacional de Intervenção e Garantia Agrícola)

— Instituto do Consumidor

— Instituto de Meteorologia

— Instituto da Conservação da Natureza

— Instituto da Água

— ICEP / Instituto de Comércio Externo de Portugal

— Instituto do Sangue

Romania

— Academia Română

— Biblioteca Națională a României

— Arhivele Naționale

— Institutul Diplomatic Român

— Institutul Cultural Român

— Institutul European din România

— Institutul de Investigare a Crimelor Comunismului

— Institutul de Memorie Culturală

— Agenția Națională pentru Programe Comunitare în Domeniul Educației și Formării Profesionale

▼B

— Centrul European UNESCO pentru Invăţământul Superior

— Comisia Naţională a României pentru UNESCO

— Societatea Română de Radiodifuziune

— Societatea Română de Televiziune

— Societatea Naţională pentru Radiocomunicaţii

— Centrul Naţional al Cinematografiei

— Studioul de Creaţie Cinematografică

— Arhiva Naţională de Filme

— Muzeul Naţional de Artă Contemporană

— Palatul Naţional al Copiilor

— Centrul Naţional pentru Burse de Studii în Străinătate

— Agenţia pentru Sprijinirea Studenţilor

— Comitetul Olimpic și Sportiv Român

— Agenţia pentru Cooperare Europeană în domeniul Tineretului (EUROTIN)

— Agenţia Naţională pentru Sprijinirea Iniţiativelor Tinerilor (ANSIT)

— Institutul Naţional de Cercetare pentru Sport

— Consiliul Naţional pentru Combaterea Discriminării

— Secretariatul de Stat pentru Problemele Revoluţionarilor din Decembrie 1989

— Secretariatul de Stat pentru Culte

— Agenţia Naţională pentru Locuinţe

— Casa Naţională de Pensii și alte Drepturi de Asigurări Sociale

— Casa Naţională de Asigurări de Sănătate

— Inspecţia Muncii

— Oficiul Central de Stat pentru Probleme Speciale

— Inspectoratul General pentru Situaţii de Urgenţă

— Agenţia Naţională de Consultanţă Agricola

— Agenţia Naţională pentru Ameliorare și Reproducţie în Zootehnie

— Laboratorul Central pentru Carantină Fitosanitară

— Laboratorul Central pentru Calitatea Seminţelor și a Materialului Săditor

— Insitutul pentru Controlul produselor Biologice și Medicamentelor de Uz Veterinar

— Institutul de Igienă și Sănătate Publică și Veterinară

— Institutul de Diagnostic și Sănătate Animală

— Institutul de Stat pentru Testarea și Înregistrarea Soiurilor

— Banca de Resurse GeneticeVegetale

— Agenţia Naţională pentru Dezvoltarea și Implementarea Programelor de Reconstrucţie a Zonele Miniere

▼B

— Agenţia Naţională pentru Substanţe și Preparate Chimice Periculoase

— Agenţia Naţională de Control al Exporturilor Strategice și al Interzicerii Armelor Chimice

— Administraţia Rezervaţiei Biosferei "Delta Dunării" Tulcea

— Regia Naţională a Pădurilor (ROMSILVA)

— Administraţia Naţională a Rezervelor de Stat

— Administraţia Naţională Apele Române

— Administraţia Naţională de Meteorologie

— Comisia Naţională pentru Reciclarea Materialelor

— Comisia Naţională pentru Controlul Activităţilor Nucleare

— Agenţia Manageriala de Cercetare Ştiinţifică, Inovare și Transfer Tehnologic

— Oficiul pentru Administrare și Operare al Infrastructurii de Comunicaţii de Date "RoEduNet"

— Inspecţia de Stat pentru Controlul Cazanelor, Recipientelor sub Presiune și Instalaţiilor de Ridicat

— Centrul Român pentru Pregătirea și Perfecţionarea Personalului din Transporturi Navale

— Inspectoratul Navigaţiei Civile (INC)

— Regia Autonomă Registrul Auto Român

— Agenţia Spaţială Română

— Scoala Superioară de Aviaţie Civilă

— Regia Autonomă "Autoritatea Aeronautică Civilă Română"

— Aeroclubul României

— Centrul de Pregătire pentru Personalul din Industrie Bușteni

— Centrul Român de Comerţ Exterior

— Centrul de Formare și Management București

— Agenţia de Cercetare pentru Tehnică și Tehnologii Militare

— Agenţia Română de Intervenţii și Salvare Navală-ARSIN

— Asociaţia Română de Standardizare (ASRO)

— Asociaţia de Acreditare din România (RENAR)

— Comisia Naţională de Prognoză (CNP)

— Institutul Naţional de Statistică (INS)

— Comisia Naţională a Valorilor Mobiliare (CNVM)

— Comisia de Supraveghere a Asigurărilor (CSA)

— Comisia de Supraveghere a Sistemului de Pensii Private

— Consiliul Economic și Social (CES)

— Agenţia Domeniilor Statului

— Oficiul Naţional al Registrului Comerţului

— Autoritatea pentru Valorificarea Activelor Statului (AVAS)

— Consiliul Naţional pentru Studierea Arhivelor Securităţii

— Avocatul Poporului

— Institutul Naţional de Administraţie (INA)

▼B

— Inspectoratul Naţional pentru Evidenţa Persoanelor

— Oficiul de Stat pentru Invenţii și Mărci (OSIM)

— Oficiul Român pentru Drepturile de Autor (ORDA)

— Oficiul Naţional al Monumentelor Istorice

— Oficiul Naţional de Prevenire și Combatere a Spălării Banilor (ONPCSB)

— Biroul Român de Metrologie Legală

— Inspectoratul de Stat în Construcţii

— Compania Naţională de Investiţii

— Compania Naţională de Autostrăzi și Drumuri Naţionale

— Agenţia Naţională de Cadastru și Publicitate Imobiliară

— Administraţia Naţională a Îmbunătăţirilor Funciare

— Garda Financiară

— Garda Naţională de Mediu

— Institutul Naţional de Expertize Criminalistice

— Institutul Naţional al Magistraturii

— Scoala Nationala de Grefieri

— Administraţia Generală a Penitenciarelor

— Oficiul Registrului Naţional al Informaţiilor Secrete de Stat

— Autoritatea Naţională a Vămilor

— Banca Naţională a României

— Regia Autonomă "Monetăria Statului"

— Regia Autonomă "Imprimeria Băncii Naţionale"

— Regia Autonomă "Monitorul Oficial"

— Oficiul Naţional pentru Cultul Eroilor

— Oficiul Român pentru Adopţii

— Oficiul Român pentru Imigrări

— Compania Naţională "Loteria Română"

— Compania Naţională "ROMTEHNICA"

— Compania Naţională "ROMARM"

— Agenţia Naţională pentru Romi

— Agenţia Naţională de Presă "ROMPRESS"

— Regia Autonomă "Administraţia Patrimoniului Protocolului de Stat"

— Institute și Centre de Cercetare (Research Institutes and Centers)

— Instituţii de învăţământ de stat (Education States Institutes)

— Universităţi de stat (State Universities)

— Muzee (Museums)

— Biblioteci de stat (State Libraries)

— Teatre de stat, opere, operete, filarmonici, centre și case de cultură, (State Theaters, Operas, Philharmonic Orchestras, Cultural houses and Centers)

— Reviste (Magazines)

▼B

— Edituri (Publishing Houses)

— Inspectorate scolare, de cultură și de culte (School, Culture and Cults Inspectorates)

— Complexuri, federaţii și cluburi sportive (Sport Federations and Clubs)

— Spitale, sanatorii, policlinici, dispensare, centre medicale, institute medico-legale, staţii de ambulanţă (Hospitals, sanatoriums, Clinics, Medical Units, Legal-Medical Institutes, Ambulance Stations)

— Unităţi de asistenţă socială (Social Assistance Units)

— Tribunale (Courts)

— Judecătorii (Law Judges)

— Curţi de Apel (Appeal Courts)

— Penitenciare (Penitentiaries)

— Parchetele de pe lângă instanţele judecătorești (Prosecutor's Offices)

— Unităţi militare (Military Units)

— Instanţe militare (Military Courts)

— Inspectorate de poliţie (Police Inspectorates)

— Centre de odihnă (Resting Houses)

Slovenia

— Javni zavodi s področja vzgoje, izobraževanja ter športa (public institutes in the area of child care, education and sport)

— Javni zavodi s področja zdravstva (public institutes in the area of health care)

— Javni zavodi s področja socialnega varstva (public institutes in the area of social security)

— Javni zavodi s področja kulture (public institutes in the area of culture)

— Javni zavodi s področja raziskovalne dejavnosti (public institutes in the area of science and research)

— Javni zavodi s področja kmetijstva in gozdarstva (public institutes in the area of agriculture and forestry)

— Javni zavodi s področja okolja in prostora (public institutes in the area of environment and spatial planning)

— Javni zavodi s področja gospodarskih dejavnosti (public institutes in the area of economic activities)

— Javni zavodi s področja malega gospodarstva in turizma (public institutes in the area of small enterprises and tourism)

— Javni zavodi s področja javnega reda in varnosti (public institutes in the area of public order and security)

— Agencije (agencies)

— Skladi socialnega zavarovanja (social security funds)

— Javni skladi na ravni države in na ravni občin (public funds at the level of the central government and local communities)

— Družba za avtoceste v RS

— Subjects created by State or local organs and falling under to the budget of the Republic of Slovenia or of local authorities

▼B

— Other legal persons, corresponding to the definition of State persons provided by the ZJN-2, Article 3, paragraph 2.

Slovakia

— Any legal person constituted or established by particular legal regulation or administrative measure to the purpose of meeting needs in general interest, not having industrial or commercial character, and at the same time satisfying at least one of the following conditions:

  — is fully or partially financed by a contracting authority, i. e. government authority, municipality, Self-government Region or other legal person, which satisfies at the same time conditions referred to in Article 1 (9) letter (a) or (b) or (c) of Directive 2004/18/EC of the European Parliament and of the Council

  — is managed or controlled by a contracting authority, i. e. by government authority, municipality, Self-government Region or other body governed by public law, which satisfies at the same time conditions referred to in Article 1 (9) letter (a) or (b) or (c) of Directive 2004/18/EC of the European Parliament and of the Council

  — contracting authority, i. e. government authority, municipality, Self-government Region or other legal person, which satisfies at the same time conditions referred to in Article 1(9) letter (a) or (b) or (c) of Directive 2004/18/EC of the European Parliament and of the Council, appoints or elects more than one half of the members of its managerial or supervisory board.

Such persons are bodies governed by public law exercising the activity, as for example:

— Pursuant to Act No. 16/2004 Coll. on Slovak Television

— Pursuant to Act No. 619/2003 Coll. on Slovak Radio

— Pursuant to Act No. 581/2004 Coll. on health insurance companies in wording of the Act No. 719/2004 Coll. providing public health insurance pursuant to Act No. 580/2004 Coll. on health insurance in wording of Act No. 718/2004 Coll.

— Pursuant to Act No. 121/2005 Coll., by which the consolidated wording of the Act No. 461/2003 Coll. on social insurance, as amended, has been promulgated

Finland

Public or publicly controlled bodies and undertakings except those of an industrial or commercial nature

Sweden

All non-commercial bodies whose public contracts are subject to supervision by the Swedish Competition Authority

United Kingdom

Bodies

— Design Council

— Health and Safety Executive

— National Research Development Corporation

— Public Health Laboratory Service Board

— Advisory, Conciliation and Arbitration Service

— Commission for the New Towns

— National Blood Authority

▼B

— National Rivers Authority

— Scottish Enterprise

— Ordnance Survey

— Financial Services Authority

Categories

— Maintained schools

— Universities and colleges financed for the most part by other contracting authorities

— National Museums and Galleries

— Research Councils

— Fire Authorities

— National Health Service Strategic Health Authorities

— Police Authorities

— New Town Development Corporations

— Urban Development Corporations

▼M3

Croatia

Contracting authorities referred to in Article 5, paragraph 1, item 3 of the Zakon o javnoj nabavi (Narodne novine broj 90/11) (Public Procurement Act, Official Gazette No. 90/11), i.e. legal persons established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character and which meet one of the following conditions:

— they are financed from the State Budget or the budget of local or the budget of regional self-government unit or other such legal persons in more than 50 %, or

— they are subject to management supervision by state bodies, local and regional self-government units or other such legal, or

— they have supervisory board, an administrative or managerial board, more than half of whose members are appointed by the state bodies, local and regional self-government units or other such legal persons.

For example:

— Agencija Alan d.o.o.

— APIS IT d.o.o. – Agencija za podršku informacijskim sustavima i informacijskim tehnologijama

— Ansambl narodnih plesova i pjesama Hrvatske LADO

— CARNet – Hrvatska akademska i istraživačka mreža

— centri za pomoć i njegu

— centri za socijalnu skrb

— domovi socijalne skrbi

— ustanove za zdravstvenu njegu

— državni arhivi

— Državni zavod za zaštitu prirode

— Fond za financiranje razgradnje i zbrinjavanja radioaktivnog otpada i istrošenoga nuklearnog goriva Nuklearne elektrane Krško

— Fond za naknadu oduzete imovine

— Fond za obnovu i razvoj grada Vukovara

▼M3

— Fond za profesionalnu rehabilitaciju i zapošljavanje osoba s invaliditetom

— Fond za zaštitu okoliša i energetsku učinkovitost

— Hrvatska akademija znanosti i umjetnosti

— Hrvatska banka za obnovu i razvitak

— Hrvatska kontrola zračne plovidbe d.o.o.

— Hrvatska lutrija d.o.o.

— Hrvatska matica iseljenika

— Hrvatska poljoprivredna komora

— Hrvatska radiotelevizija

— Hrvatska zajednica tehničke kulture

— Hrvatski audiovizualni centar

— Hrvatski centar za konjogojstvo – Državne ergele Đakovo i Lipik

— Hrvatski centar za poljoprivredu, hranu i selo

— Hrvatski centar za razminiranje

— Hrvatski memorijalno-dokumentacijski centar Domovinskog rata

— Hrvatski olimpijski odbor

— Hrvatski operator tržišta energije

— Hrvatski paraolimpijski odbor

— Hrvatski registar brodova

— Hrvatski restauratorski zavod

— Hrvatski športski savez gluhih

— Hrvatski zavod za hitnu medicinu

— Hrvatski zavod za javno zdravstvo

— Hrvatski zavod za mentalno zdravlje

— Hrvatski zavod za mirovinsko osiguranje

— Hrvatski zavod za norme

— Hrvatski zavod za telemedicinu

— Hrvatski zavod za toksikologiju i antidoping

— Hrvatski zavod za transfuzijsku medicinu

— Hrvatski zavod za zapošljavanje

— Hrvatski zavod za zaštitu zdravlja i sigurnost na radu

— Hrvatski zavod za zdravstveno osiguranje

— Hrvatski zavod za zdravstveno osiguranje zaštite zdravlja na radu

— Jadrolinija (brodarsko društvo)

— Javna ustanova Hrvatski olimpijski centar

— javna visoka učilišta

— javne ustanove nacionalni parkovi

— javne ustanove parkovi prirode

— javni znanstveni instituti

— kazališta, muzeji, galerije, knjižnice i druge ustanove u kulturi kojima je osnivač Republika Hrvatska ili jedinice lokalne ili područne (regionalne) samouprave

▼M3

— kaznionice

— kliničke bolnice

— klinički bolnički centri

— klinike

— Leksikografski zavod „Miroslav Krleža”

— lučke uprave

— lječilišta

— ljekarničke ustanove čiji je osnivač jedinica područne (regionalne) samouprave

— Matica hrvatska

— Međunarodni centar za podvodnu arheologiju

— Nacionalna i sveučilišna knjižnica

— Nacionalna zaklada za potporu učeničkom i studentskom standardu

— Nacionalna zaklada za razvoj civilnog društva

— Nacionalna zaklada za znanost, visoko školstvo i tehnologijski razvoj Republike Hrvatske

— Nacionalni centar za vanjsko vrednovanje obrazovanja

— Nacionalno vijeće za visoko obrazovanje

— Nacionalno vijeće za znanost

— Narodne novine d.d.

— odgojni zavodi

— odgojno-obrazovne ustanove kojima je osnivač Republika Hrvatska ili jedinice lokalne ili područne

— (regionalne) samouprave

— opće bolnice

— Plovput d.o.o. (društvo u državnom vlasništvu zaduženo za sigurnost plovidbe)

— poliklinike

— specijalne bolnice

— Središnji registar osiguranika

— Sveučilišni računski centar

— športske zajednice

— športski savezi

— ustanove za hitnu medicinsku pomoć

— ustanove za palijativnu skrb

— ustanove za zdravstvenu njegu

— Zaklada policijske solidarnosti

— zatvori

— Zavod za obnovu Dubrovnika

— Zavod za sjemenarstvo i rasadničarstvo

— zavodi za javno zdravstvo

— Zrakoplovno – tehnički centar d.d.

— županijske uprave za ceste

— Centar za praćenje poslovanja energetskog sektora i investicija.

▼B

SECTION C

OTHER COVERED ENTITIES WHICH PROCURE IN ACCORDANCE WITH THE PROVISIONS OF TITLE V OF PART IV OF THIS AGREEMENT

A. SCHEDULE OF COSTA RICA

The Title applies to other covered entities which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds:

1. For entities of List A: SDR 200 000

2. For entities of List B: SDR 400 000

Services

Specified in Section D

Thresholds:

1. For entities of List A: SDR 200 000

2. For entities of List B: SDR 400 000

Construction Services

Specified in Section E

Threshold for lists A and B: SDR 5 000 000

List of Entities

List A

1. *Junta Administrativa de la Imprenta Nacional*

2. *Programa Integral de Mercadeo Agropecuario - PIMA*

3. *Banco Hipotecario de la Vivienda -BANHVI*

4. *Consejo de Transporte Público*

5. *Instituto Costarricense del Deporte y la Recreación*

6. *Instituto Nacional de Fomento Cooperativo – INFOCOOP*

7. *Banco Central de Costa Rica (Note 1)*

8. *Instituto Costarricense de Ferrocarriles - INCOFER*

9. *Instituto Costarricense de Puertos del Pacífico - INCOP*

10. *Autoridad Reguladora de los Servicios Públicos - ARESEP*

11. *Servicio Nacional de Aguas Subterráneas, Riego y Avenamiento*

List B

1. *Caja Costarricense del Seguro Social – CCSS*

2. *Dirección General de Aviación Civil*

3. *Instituto Costarricense de Electricidal – ICE (Note 2)*

4. *Refinadora Costarricense de Petróleo (RECOPE)*

▼B

Notes to Section C

1. *Banco Central de Costa Rica*. The Title does not apply to procurements for issuing of bills and coins.

2. *Instituto Costarricense de Electricidad - ICE*: Time periods set out in Appendix 6, shall not apply to the ICE. The ICE shall provide suppliers sufficient time to prepare and submit responsive tenders. Notwithstanding Article 225, paragraph 3, ICE shall provide no less than three business days for suppliers to prepare and submit written challenges.

B. SCHEDULE OF EL SALVADOR

The Title applies to other covered entities which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds:

1. For entities listed in List A: SDR 200 000

2. For entities listed in List B: SDR 400 000

Services

Specified in Section D

Thresholds:

1. For entities listed in List A: SDR 200 000

2. For entities listed in List B: SDR 400 000

Construction Services

Specified in Section E

Thresholds:

For entities listed in Lists A and B SDR 5 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 5 950 000

List A

1. *Complejo Pesquero*

2. *Consejo de Vigilancia de la Contaduría Pública*

3. *Consejo Nacional de Ciencia y Tecnología*

4. *Consejo Salvadoreño del Café*

5. *Consejo Superior de Salud Pública*

6. *Corporación Salvadoreña de Inversiones*

7. *Corporación Salvadoreña de Turismo*

8. *Federación Salvadoreña de Fútbol*

9. *Centro Internacional de Ferias y Convenciones*

10. *Fondo de Inversión Social para el Desarrollo Local*

11. *Hogar de Ancianos "Narcisa Castillo", Santa Ana*

12. *Hospital Nacional "Benjamin Bloom"*

▼B

13. *Hospital Nacional "Dr. Luis Edmundo Vásquez", Chalatenango*

14. *Hospital Nacional "Francisco Menéndez", Ahuachapán*

15. *Hospital Nacional "Juan José Fernández", Zacamil*

16. *Hospital Nacional "San Juan de Dios", San Miguel*

17. *Hospital Nacional "San Juan de Dios", Santa Ana*

18. *Hospital Nacional "San Juan de Dios", Sonsonate*

19. *Hospital Nacional "San Pedro", Usulután*

20. *Hospital Nacional "San Rafael", Santa Tecla*

21. *Hospital Nacional "Santa Gertrudis," San Vicente*

22. *Hospital Nacional "Santa Teresa", Zacatecoluca*

23. *Hospital Nacional de Ciudad Barrios*

24. *Hospital Nacional de Cojutepeque*

25. *Hospital Nacional de Ilobasco*

26. *Hospital Nacional de Jiquilisco*

27. *Hospital Nacional de La Unión*

28. *Hospital Nacional de Metapán*

29. *Hospital Nacional de Nueva Concepción*

30. *Hospital Nacional de Nueva Guadalupe*

31. *Hospital Nacional de San Francisco Gotera*

32. *Hospital Nacional de Santa Rosa de Lima*

33. *Hospital Nacional de Santiago de María*

34. *Hospital Nacional de Sensuntepeque*

35. *Hospital Nacional de Suchitoto*

36. *Hospital Nacional de Maternidad "Dr. Raúl Argüello Escolán"*

37. *Hospital Nacional Neumológico "Dr. José Antonio Saldaña"*

38. *Hospital Nacional Psiquiátrico "Dr. José Molina Martínez"*

39. *Hospital Nacional San Bartolo*

40. *Instituto Nacional de los Deportes de El Salvador*

41. *Instituto Nacional de Pensiones de los Empleados Públicos*

42. *Instituto Salvadoreño de Desarrollo de la Mujer*

43. *Instituto Salvadoreño de Desarrollo Municipal*

▼B

44. *Instituto Salvadoreño de Fomento Cooperativo*

45. *Instituto Salvadoreño de Formación Profesional*

46. *Instituto Salvadoreño de Protección al Menor*

47. *Instituto Salvadoreño de Rehabilitación de Inválidos*

48. *Instituto Salvadoreño de Transformación Agraria*

49. *Instituto Salvadoreño de Turismo*

50. *Policía Nacional Civil*

51. *Registro Nacional de las Personas Naturales*

52. *Superintendencia de Pensiones*

53. *Superintendencia de Valores*

54. *Unidad Técnica Ejecutiva*

55. *Comisión Ejecutiva Portuaria Autónoma*

56. *Comisión Ejecutiva Hidroeléctrica del Río Lempa*

List B

1. *Centro Nacional de Registros*

2. *Hospital Nacional Rosales*

3. *Superintendencia General de Energía y Telecomunicaciones (SIGET)*

Note to Section C

The Title does not cover procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel, and leather products) of the CPC, version 1.1, by the entities of List A items 12 to 39 and item 50 and in List B item 2.

C. SCHEDULE OF GUATEMALA

1. The Title applies to other covered entities which procure in accordance with the provisions of this Agreement where the value of the procurement equals or exceeds:

Goods

Thresholds:

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force, SDR 274 000.

2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force, SDR 550 000.

Services

Specified in Section D

Thresholds:

▼B

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force, SDR 274 000.

2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force, SDR 550 000.

Construction Services

Specified in Section E

Thresholds:

For entities of Lists A and B: SDR 5 000 000; or the three year period following the date of entry into force, SDR 6 000 000.

2. Unless otherwise specified, the Title covers only the entities listed in this Schedule.

List of Entities

List A:

1. *Academia de Lenguas Mayas de Guatemala*

2. *Confederación Deportiva Autónoma de Guatemala*

3. *Comisión Institucional para el Desarrollo y Fortalecimiento de la Propiedad de la Tierra*

4. *Comité Olímpico Guatemalteco*

5. *Comité Permanente de Exposiciones*

6. *Consejo Nacional para la Protección de la Antigua Guatemala*

7. *Escuela Nacional Central de Agricultura*

8. *Instituto de Ciencia y Tecnología Agrícolas*

9. *Instituto de Fomento Municipal*

10. *Instituto Guatemalteco de Turismo*

11. *Instituto Nacional de Administración Pública*

12. *Instituto Nacional de Bosques*

13. *Instituto Nacional de Comercialización Agrícola*

14. *Instituto Nacional de Cooperativas*

15. *Instituto Nacional de Estadística*

16. *Instituto Técnico de Capacitación y Productividad*

17. *Superintendencia de Administración Tributaria*

18. *Fondo de Tierras*

List B:

1. *Empresa Guatemalteca de Telecomunicaciones*

D. SCHEDULE OF HONDURAS

The Title applies to other covered entities which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds:

1. For entities of List A: SDR 274 000 for the second and third year period following the date of entry into force of this Agreement and there after SDR 200 000.

▼B

2. For entities of List B: SDR 550 000 for the second and third year period following the date of entry into force of this Agreement and there after SDR 400 000.

Services

Specified in Section D

Thresholds:

1. For entities of List A: SDR 274 000 for the second and third-year period following the date of entry into force of this Agreement and there after SDR 200 000.

2. For entities of List B: SDR 550 000 for the second and third-year period following the date of entry into force of this Agreement and there after SDR 400 000.

Construction Services

Specified in Section E

Thresholds:

1. For entities of List A: SDR 6 000 000 for the second and third-year period following the date of entry into force of this Agreement and there after SDR 5 000 000.

2. For entities of List B: SDR 6 000 000 for the second and third-year period following the date of entry into force of this Agreement and there after SDR 5 000 000.

Unless otherwise specified, the Title covers only the entities listed in this schedule.

List A:

1. *Instituto Nacional de Conservación y Desarrollo Forestal, Áreas Protegidas y Vida Silvestre (ICF)*

2. *Instituto Hondureño de Mercadeo Agrícola (IHMA)*

3. *Instituto Hondureño para la prevención del Alcoholismo, Drogadicción y Farmacodependencia (IHADFA)*

4. *Instituto Hondureño de Turismo (IHT)*

5. *Instituto Nacional de Jubilaciones y Pensiones de los Funcionarios y Empleados del Poder Ejecutivo (INJUPEMP)*

6. *Comisión Nacional Pro-Instalaciones Deportivas y Mejoramiento del Deporte (CONAPID)*

7. *Comité Permanente de Contingencias (COPECO)*

8. *Instituto Nacional Agrario (INA)*

9. *Banco Central de Honduras (BCH)(Note 1)*

List B:

1. *Empresa Nacional Portuaria (ENP)*

Note to Section C

Banco Central de Honduras (BCH): the Title does not cover the issuance or the circulation of currency.

E. SCHEDULE OF NICARAGUA

The Title applies to other covered entities which procure in accordance with the provisions of this Agreement, where the value of procurement equals or exceeds:

▼B

Goods

Thresholds:

1. For entities of List A: SDR 200 000; or for the three-year period following the date of entry into force of this Agreement, SDR 274 000.

2. For entities of List B: SDR 400 000; or for the three-year period following the date of entry into force of this Agreement, SDR 550 000.

Services

Specified in Section D

Thresholds:

1. For entities of List A: SDR 200 000; or for the three-year period following the date of entry into force of this Agreement, SDR 274 000.

2. For entities of List B: SDR 400 000; or for the three-year period following the date of entry into force of this Agreement, SDR 550 000.

Construction Services

Specified in Section E

Thresholds for list A and B: SDR 5 000 000; or for the three-year period following the date of entry into force of this Agreement, SDR 6 000 000.

List A:

1. *Instituto Nacional Forestal*

2. *Instituto Nicaragüense de Cultura*

3. *Instituto Nicaragüense de Estudios Territoriales*

4. *Instituto Nicaragüense de Deportes*

5. *Instituto Nicaragüense de la Juventud*

6. *Instituto Nicaragüense de la Mujer*

7. *Instituto Nicaragüense de Turismo*

8. *Instituto Nacional Tecnológico*

9. *Procuraduría para la Defensa de los Derechos Humanos*

10. *Teatro Nacional Rubén Darío*

11. *Universidades y Centros de Educación Técnica Superior (con respecto a las compras financiadas con fondos del Estado)*

12. *Banco Central de Nicaragua (Note 1)*

13. *Instituto Nacional de Información de Desarrollo*

14. *Dirección General de Ingresos (Note 2)*

15. *Dirección General de Servicios Aduaneros*

16. *Instituto Nicaragüense de la Pequeña y Mediana Empresa*

17. *Instituto Nicaragüense de Fomento Cooperativo*

18. *Instituto Nicaragüense de Tecnología Agropecuaria*

List B:

1. *Correos de Nicaragua*

2. *Instituto de Vivienda Urbana y Rural*

▼B

3. *Radio Nicaragua*

4. *Instituto Nicaragüense de Energía*

5. *Instituto Nicaragüense de Acueductos y Alcantarillados*

Notes to Section C

1. *Banco Central de Nicaragua:* the Title does not apply to procurements for the issuance of banknotes (bills) and coins.

2. *Dirección General de Ingresos:* the Title does not apply to the production and issuance of passports (including its elements of security such as security paper and security plastic) stamps and stamp taxes.

F. SCHEDULE OF PANAMA

The Title applies to other covered entities which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

Goods

Thresholds:

1. For entities of List A: SDR 200 000.

2. For entities of Lists B and C: SDR 400 000.

Services

Specified in Section D

Thresholds:

1. For entities of List A: SDR 200 000.

2. For entities of Lists B and C: SDR 400 000.

Construction Services

Specified in Section E

Thresholds:

1. For lists A and B: SDR 5 000 000.

2. For List C: SDR 8 000 000 for twelve years after entry into force of this Agreement, and SDR 7 000 000 hereafter.

List of Entities

List A

1. *Autoridad Aeronáutica Civil*

2. *Autoridad de Protección al Consumidor y Defensa de la Competencia*

3. *Autoridad de Turismo de Panamá*

4. *Autoridad del Tránsito y Transporte Terrestre (Note 1)*

5. *Autoridad de la Micro Pequeña y Mediana Empresa*

6. *Autoridad de los Recursos Acuáticos de Panamá*

7. *Autoridad Nacional de Aduanas*

8. *Autoridad Panameña de Seguridad de los Alimentos*

9. *Autoridad Marítima de Panamá*

10. *Autoridad Nacional de los Servicios Públicos*

11. *Dirección General de Contrataciones Públicas*

12. *Autoridad Nacional del Ambiente*

▼B

13. *Banco de Desarrollo Agropecuario*

14. *Bingos Nacionales*

15. *Comisión Nacional de Valores*

16. *Defensoría del Pueblo*

17. *Instituto de Investigación Agropecuaria*

18. *Instituto de Mercadeo Agropecuario*

19. *Instituto de Seguro Agropecuario*

20. *Instituto Nacional de Cultura*

21. *Instituto Nacional de Desarrollo Humano*

22. *Instituto Panameño Autónomo Cooperativo*

23. *Instituto Panameño de Habilitación Especial*

24. *Instituto para la Formación y Aprovechamiento de Recursos Humanos*

25. *Pandeportes*

26. *Registro Público de Panamá*

27. *Sistema de Ahorro y Capitalización de Pensiones (SIACAP)*

28. *Superintendencia de Bancos*

29. *Universidad Autónoma de Chiriquí*

30. *Universidad Especializada de las Américas*

31. *Universidad Tecnológica de Panamá*

32. *Zona Libre de Colón*

List B

1. *Instituto de Acueductos y Alcantarillados Nacionales*

2. *Empresa de Transmisión Eléctrica*

List C

1. *Autoridad del Canal de Panamá*

Notes to Section C

List A

1. *Autoridad del Tránsito y Transporte Terrestre*: the Title does not cover the procurement of license plates or identification stickers for motor vehicles and bicycles.

List C

1. Unless otherwise specified in this List, the Title covers all agencies subordinate to this entity.

2. The Title shall not apply to procurement measures of the *Autoridad del Canal de Panamá* designed to promote micro, small and medium enterprises (as defined in Section F of this Appendix), in accordance with the following:

   (a) the *Autoridad del Canal de Panamá* may award Panamanian micro, small and medium enterprises a price preference that shall not exceed ten percent;

   (b) further to Article 212, Panama shall notify the EU Party of the establishment of any price preference program established in accordance with subparagraph (a); and

▼B

(c) any price preference shall be clearly described in the notice of intended procurement or notice inviting suppliers to participate in the procurement and relevant tender documentation.

3. Notwithstanding any other provision of the Title, for each of the twelve fiscal years following the entry into force of this Agreement, the *Autoridad del Canal de Panamá* may, at its discretion, set aside from the obligations of the Title procurement contracts for goods, services, and construction services for panamanian nationals, or suppliers owned and controlled by panamanian nationals, provided that in each such fiscal year:

(a) the total value of the *Autoridad del Canal de Panamá's* procurement exceeds USD 200 000 000;

(b) the total value of the procurement contracts under that are set asides does not exceed ten percent of the total value of the *Autoridad del Canal de Panamá's* procurement contracts for goods, services, and construction services awarded in that fiscal year that are:

(i) otherwise covered by the Title; and

(ii) in excess of the USD two hundred million base for the fiscal year; and

(c) the total value of procurement contracts under any single CPC version 1.0 section that is set aside does not exceed twenty percent of the total value of the procurement contracts that may be set aside for that year.

4. Where a procurement contract will be set aside pursuant to paragraph 2, the *Autoridad del Canal de Panamá* shall clearly state that information in the notice of intended procurement or notice inviting suppliers to participate in the procurement and relevant tender documentation.

5. If in any fiscal year, the total value of procurement contracts set aside by the *Autoridad del Canal de Panamá* exceeds the level permitted under paragraph 3, Panama and the EU Party, in conjunction with the *Autoridad del Canal de Panamá*, shall consult with a view to agreeing on an adjustment in the form of a reduction of the set asides permitted during the following fiscal year.

6. If the *Autoridad del Canal de Panamá* proposes to extend the period during with set asides may be applied beyond the twelve-fiscal year period established in paragraph 2, it shall inform the EU Party during the ninth full fiscal year after the entry into force of this Agreement. Panama and the EU Party, in conjunction with the *Autoridad del Canal de Panamá*, shall consult regarding the proposal. If Panama and the EU Party agree to extend the period, the *Autoridad del Canal de Panamá* may continue to apply set asides in accordance with paragraph 3 for the additional period that the Panama and the EU Party agree.

7. Panama shall prepare an annual report that provides sufficient detail to establish that set asides have been applied in accordance with paragraph 3.

▼B

8. The minimum forty day time period set out in Appendix 6 (2) shall not apply to the *Autoridad del Canal de Panamá*. The *Autoridad del Canal de Panamá* shall provide suppliers sufficient time to prepare and submit responsive tenders, taking into account the nature and complexity of the procurement. However, the *Autoridad del Canal de Panamá* shall in no case provide for less than five business days from the date on which the notice of intended procurement is published on the Internet to the final date for the submission of tenders.

9. Article 225 paragraph 5 shall not apply to the *Autoridad del Canal de Panama*.

10. Notwithstanding Article 225 paragraph 3, the *Autoridad del Canal de Panamá* shall provide no less than five business days for suppliers to prepare and submit written challenges, with the understanding that the period shall commence on the first business day that follows the publication of the announcement of the contract award on the Internet

G. EU PARTY

Goods:

Threshold: SDR 400 000

Services:

Specified in Section D

Threshold: SDR 400 000

Construction Services:

Specified in Section E

Threshold: SDR 5 000 000

Procuring Entities:

All contracting entities whose procurement is covered by the EU utilities directive which are contracting authorities (for example, those covered under Sections A and B) or public undertakings [1] and which have as one of their activities any of those referred to below or any combination thereof:

(a) The provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of drinking water or the supply of drinking water to such networks;

(b) The provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of electricity or the supply of electricity to such networks;

(c) The provision of airport or other terminal facilities to carriers by air;

(d) The provision of maritime or inland port or other terminal facilities to carriers by sea or inland waterway;

[1] According to the EU utilities directive, a public undertaking is any undertaking over which the contracting authorities may exercise directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it.

A dominant influence on the part of the contracting authorities shall be presumed when these authorities, directly or indirectly, in relation to an undertaking:

— hold the majority of the undertaking's subscribed capital, or

— control the majority of the votes attaching to shares issued by the undertaking, or

— can appoint more than half of the undertaking's administrative, management or supervisory body.

▼B

(e) The provision or operation of networks [1] providing a service to the public in the field of urban transport (including urban railway, automated systems, tramway, trolley bus, bus or cable);

(f) The provision or operation of networks [2] providing a service to the public in the field of transport by railway.

Indicative lists of contracting authorities and public undertakings fulfilling the criteria set out above are attached.

Notes

1. Contracts awarded for the pursuit of an activity listed above when exposed to competitive forces in the market concerned are not covered by the Title.

2. The Title shall not apply to contracts awarded by procuring entities covered under this Section:

— for the purchase of water and for the supply of energy or of fuels for the production of energy;

— for purposes other than the pursuit of their activities as listed in this Section or for the pursuit of such activities in a non-EEA country;

— for purposes of re-sale or hire to third parties, provided that the procuring entity enjoys no special or exclusive right to sell or hire the subject of such contracts and other entities are free to sell or hire it under the same conditions as the procuring entity.

3. The supply of drinking water or electricity to networks which provide a service to the public by a procuring entity other than a contracting authority shall not be considered as an activity within the meaning of paragraphs a) or b) of this Section where:

— the production of drinking water or electricity by the entity concerned takes place because its consumption is necessary for carrying out an activity other than that referred to in paragraphs a) to f) of this Section; and

— supply to the public network depends only on the entity's own consumption and has not exceeded 30 per cent of the entity's total production of drinking water or energy, having regard to the average for the preceding three years, including the current year.

4. I. Provided that the conditions in paragraph II are met, the Title shall not apply to contracts awarded:

(i) by a procuring entity to an affiliated undertaking [3], or

[1] As regards transport services, a network shall be considered to exist where the service is provided under operating conditions laid down by a competent authority of a European Union Member State, such as conditions on the routes to be served, the capacity to be made available or the frequency of the service.

[2] As regards transport services, a network shall be considered to exist where the service is provided under operating conditions laid down by a competent authority of a European Union Member State, such as conditions on the routes to be served, the capacity to be made available or the frequency of the service.

[3] "affiliated undertaking" means any undertaking the annual accounts of which are consolidated with those of the procuring entity in accordance with the requirements of Council Directive 83/349/EEC on consolidated accounts, or in case of entities not subject to that Directive, any undertaking over which the procuring entity may exercise, directly or indirectly, a dominant influence, or which may exercise a dominant influence over the procuring entity, or which, in common with the procuring entity, is subject to the dominant influence of another undertaking by virtue of ownership, financial participation, or the rules which govern it.

▼B

(ii) by a joint venture, formed exclusively by a number of procuring entities for the purpose of carrying out activities within the meaning of paragraph a) to f) of this Section, to an undertaking which is affiliated with one of these procuring entities.

II. Paragraph I shall apply to services or supplies contracts provided that at least 80 % of the average turnover of the affiliated undertaking with respect to services or supplies for the preceding three years derives respectively from the provision of such services or supplies to undertakings with which it is affiliated ([1]).

5. The Title shall not apply to contracts awarded:

(i) by a joint venture, formed exclusively by a number of procuring entities for the purposes of carrying out activities within the meaning of paragraph (a) to (f) of this Section, to one of these procuring entities, or

(ii) by a procuring entity to such a joint venture of which it forms part, provided that the joint venture has been set up to carry out the activity concerned over a period of at least three years and the instrument setting up the joint venture stipulates that the procuring entities, which form it, will be part thereof for at least the same period.

INDICATIVE LISTS OF CONTRACTING AUTHORITIES AND PUBLIC UNDERTAKINGS FULFILLING THE CRITERIA LAID DOWN UNDER SECTION C

I. PRODUCTION, TRANSPORT OR DISTRIBUTION OF ELECTRICITY

Belgium

— Local authorities and associations of local authorities, for this part of their activities

— Société de Production d'Electricité/ Elektriciteitsproductie Maatschappij

— Electrabel/ Electrabel

— Elia

Bulgaria

Entities licensed for production, transport, distribution, public delivery or supply by end supplier of electricity pursuant to Article 39(1) of the Закона за енергетиката (обн., ДВ, бр.107/09.12.2003):

— АЕЦ Козлодуй - ЕАД

— Болкан Енерджи АД

— Брикел - ЕАД

— Българско акционерно дружество Гранитоид АД

— Девен АД

— ЕВН България Електроразпределение АД

— ЕВН България Електроснабдяване АД

— ЕЙ И ЕС – ЗС Марица Изток 1

([1]) When, because of the date on which an affiliated undertaking was created or commenced activities, the turnover is not available for the preceding three years, it will be sufficient for that undertaking to show that the turnover referred to in this paragraph is credible, in particular by means of business projections.

▼B

— Енергийна компания Марица Изток III - АД

— Енерго-про България - АД

— ЕОН България Мрежи АД

— ЕОН България Продажби АД

— ЕРП Златни пясъци АД

— ЕСО ЕАД

— ЕСП "Златни пясъци" АД

— Златни пясъци-сервиз АД

— Калиакра Уинд Пауър АД

— НЕК ЕАД

— Петрол АД

— Петрол Сторидж АД

— Пиринска Бистрица-Енергия АД

— Руно-Казанлък АД

— Сентрал хидроелектрик дьо Булгари ЕООД

— Слънчев бряг АД

— ТЕЦ - Бобов Дол ЕАД

— ТЕЦ - Варна ЕАД

— ТЕЦ "Марица 3" – АД

— ТЕЦ Марица Изток 2 – ЕАД

— Топлофикация Габрово – ЕАД

— Топлофикация Казанлък – ЕАД

— Топлофикация Перник – ЕАД

— Топлофикация Плевен – ЕАД

— ЕВН България Топлофикация - Пловдив - ЕАД

— Топлофикация Русе – ЕАД

— Топлофикация Сливен – ЕАД

— Топлофикация София – ЕАД

— Топлофикация Шумен – ЕАД

— Хидроенергострой ЕООД

— ЧЕЗ България Разпределение АД

— ЧЕЗ Електро България АД

Czech Republic

All contracting entities in the sectors which supply services in the electricity sector defined in the Section 4 paragraph 1 letter (c) of Act. No. 137/2006 Coll. on Public Contracts, as amended.

Examples of contracting entities:

— ČEPS, a.s.

— ČEZ, a.s.

— Dalkia Česká republika, a.s.

▼B

— PREdistribuce, a.s.

— Plzeňská energetika a.s.

— Sokolovská uhelná, právní nástupce, a.s.

Denmark

— Entities producing electricity on the basis of a licence pursuant to § 10 of lov om elforsyning, see Consolidation Act No 1115 of 8 November 2006

— Entities transporting electricity on the basis of a licence pursuant to § 19 of lov om elforsyning, see Consolidation Act No 1115 of 8 November 2006

— Transport of electricity carried out by Energinet Danmark or subsidiary companies fully owned by Energinet Danmark according to lov om Energinet Danmark § 2, stk. 2 og 3, see Act No 1384 of 20 December 2004

Germany

Local authorities, public law bodies or associations of public law bodies or State undertakings, supplying energy to other undertakings, operating an energy supply network or having power of disposal to an energy supply network by virtue of ownership pursuant to Article 3(18) of the Gesetz über die Elektrizitäts- und Gasversorgung (Energiewirtschaftsgesetz) of 24 April 1998, as last amended on 9 December 2006.

Estonia

Entities operating pursuant to Article 10(3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):

— AS Eesti Energia

— OÜ Jaotusvõrk (Jaotusvõrk LLC)

— AS Narva Elektrijaamad

— OÜ Põhivõrk

Ireland

— The Electricity Supply Board

— ESB Independent Energy [ESBIE — electricity supply]

— Synergen Ltd. [electricity generation]

— Viridian Energy Supply Ltd. [electricity supply]

— Huntstown Power Ltd. [electricity generation]

— Bord Gáis Éireann [electricity supply]

— Electricity Suppliers and Generators licensed under the Electricity Regulation Act 1999

— EirGrid plc

Greece

'Δημόσια Επιχείρηση Ηλεκτρισμού A.E.', set up by Law No 1468/1950 περί ιδρύσεως της ΔΕΗ and operates in accordance with Law No 2773/1999 and Presidential Decree No 333/1999

Spain

— Red Eléctrica de España, S.A.

— Endesa, S.A.

▼B

— Iberdrola, S.A.

— Unión Fenosa, S.A.

— Hidroeléctrica del Cantábrico, S.A.

— Electra del Viesgo, S.A.

— Other entities undertaking the production, transport and distribution of electricity, pursuant to "Ley 54/1997, de 27 de noviembre, del Sector eléctrico" and its implementing legislation

France

— Électricité de France, set up and operating pursuant to Loi n° 46-628 sur la nationalisation de l'électricité et du gaz of 8 April 1946, as amended

— RTE, manager of the electricity transport network

— Entities distributing electricity, mentioned in article 23 of Loi n° 46-628 sur la nationalisation de l'électricité et du gaz of 8 April 1946, as amended. (mixed economy distribution companies, régies or similar services composed of regional or local authorities) Ex: Gaz de Bordeaux, Gaz de Strasbourg

— Compagnie nationale du Rhône

— Électricité de Strasbourg

Italy

— Companies in the Gruppo Enel authorised to produce, transmit and distribute electricity within the meaning of Decreto Legislativo N° 79 of 16 March 1999, as subsequently amended and supplemented

— TERNA- Rete elettrica nazionale SpA

— Other undertakings operating on the basis of concessions under Decreto Legislativo N° 79 of 16 March 1999

Cyprus

— Η Αρχή Ηλεκτρισμού Κύπρου established by the περί Αναπτύξεως Ηλεκτρισμού Νόμο, Κεφ. 171

— Διαχειριστής Συστήματος Μεταφοράς was established in accordance with article 57 of the Περί Ρύθμισης της Αγοράς Ηλεκτρισμού Νόμου 122(I) του 2003

Other persons, entities or businesses which operate an activity which is established in Article 3 of Directive 2004/17/EC and which operate on the basis of a license granted by virtue of Article 34 of περί Ρύθμισης της αγοράς Ηλεκτρισμού Νόμου του 2003 {N. 122(I)/2003}

Latvia

VAS "Latvenergo" and other enterprises which produce, transmit and distribute electricity, and which make purchases according to law "Par iepirkumu sabiedrisko pakalpojumu sniedzēju vajadzībām"

Lithuania

— State Enterprise Ignalina Nuclear Power Plant

— Akcinė bendrovė "Lietuvos energija"

— Akcinė bendrovė "Lietuvos elektrinė"

— Akcinė bendrovė Rytų skirstomieji tinklai

— Akcinė bendrovė "VST"

— Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and executing electricity production, transportation or distribution activity pursuant to the Law on Electricity of the Republic of Lithuania (Official Gazette, No. 66-1984, 2000; No. 107-3964, 2004) and the Law on Nuclear Energy of the Republic of Lithuania (Official Gazette, No. 119-2771, 1996)

▼B

Luxembourg

— Compagnie grand-ducale d'électricité de Luxembourg (CEGEDEL), producing or distributing electricity pursuant to the convention concernant l'établissement et l'exploitation des réseaux de distribution d'énergie électrique dans le Grand-Duché du Luxembourg of 11 November 1927, approved by the Law of 4 January 1928

— Local authorities responsible for the transport or distribution of electricity

— Société électrique de l'Our (SEO)

— Syndicat de communes SIDOR

Hungary

Entities producing, transporting or distributing electricity pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2007. évi LXXXVI. törvény a villamos energiáról

Malta

Korporazzjoni Enemalta (Enemalta Corporation)

Netherlands

Entities distributing electricity on the basis of a licence (vergunning) granted by the provincial authorities pursuant to the Provinciewet. For instance:

— Essent

— Nuon

Austria

Entities operating a transmission or distribution network pursuant to the Elektrizitätswirtschafts- und Organisationsgesetz, BGBl. I No 143/1998, as amended, or pursuant to the Elektrizitätswirtschafts(wesen)gesetze of the nine Länder

Poland

Energy companies within the meaning of ustawa z dnia 10 kwietnia 1997 r. Prawo energetyczne, including among others:

— BOT Elektrownia "Opole" S.A., Brzezie

— BOT Elektrownia Bełchatów S.A.

— BOT Elektrownia Turów S.A., Bogatynia

— Elbląskie Zakłady Energetyczne S.A. w Elblągu

— Elektrociepłownia Chorzów "ELCHO" Sp. z o.o.

— Elektrociepłownia Lublin - Wrotków Sp. z o.o.

— Elektrociepłownia Nowa Sarzyna Sp. z o.o.

— Elektrociepłownia Rzeszów S.A.

— Elektrociepłownie Warszawskie S.A.

— Elektrownia "Kozienice" S.A.

▼B

— Elektrownia "Stalowa Wola" S.A.

— Elektrownia Wiatrowa, Sp. z o.o., Kamieńsk

— Elektrownie Szczytowo-Pompowe S.A., Warszawa

— ENEA S.A., Poznań

— Energetyka Sp. z o.o., Lublin

— EnergiaPro Koncern Energetyczny S.A., Wrocław

— ENION S.A., Kraków

— Górnośląski Zakład Elektroenergetyczny S.A., Gliwice

— Koncern Energetyczny Energa S.A., Gdańsk

— Lubelskie Zakłady Energetyczne S.A.

— Łódzki Zakład Energetyczny S.A.

— PKP Energetyka Sp. z o.o., Warszawa

— Polskie Sieci Elektroenergetyczne S.A., Warszawa

— Południowy Koncern Energetyczny S.A., Katowice

— Przedsiębiorstwo Energetyczne w Siedlcach Sp. z o.o.

— PSE-Operator S.A., Warszawa

— Rzeszowski Zakład Energetyczny S.A.

— Zakład Elektroenergetyczny "Elsen" Sp. z o.o., Częstochowa

— Zakład Energetyczny Białystok S.A.

— Zakład Energetyczny Łódź-Teren S.A.

— Zakład Energetyczny Toruń S.A.

— Zakład Energetyczny Warszawa-Teren

— Zakłady Energetyczne Okręgu Radomsko-Kieleckiego S.A.

— Zespół Elektrociepłowni Bydgoszcz S.A.

— Zespół Elektrowni Dolna Odra S.A., Nowe Czarnowo

— Zespół Elektrowni Ostrołęka S.A.

— Zespół Elektrowni Pątnów-Adamów-Konin S.A.

— Polskie Sieci Elektroenergetyczne S.A.

— Przedsiębiorstwo Energetyczne MEGAWAT Sp. z o.o.

— Zespół Elektrowni Wodnych Niedzica S.A.

— Energetyka Południe S.A.

Portugal

(1) Production of Electricity

Entities that produce electricity pursuant to:

— Decreto-Lei nº 29/2006, de 15 de Fevereiro que estabelece as bases gerais da organização e o funcionamento do sistema eléctrico nacional (SEN), e as bases gerais aplicáveis ao exercício das actividades de produção, transporte, distribuição e comercialização de electricidade e à organização dos mercados de electricidade

— Decreto-Lei nº 172/2006, de 23 de Agosto, que desenvolve os princípios gerais relativos à organização e ao funcionamento do SEN, regulamentando o diploma atrás referido

▼B

— Entities that produce electricity under a special regime pursuant to Decreto-Lei nº 189/88 de 27 de Maio, com a redacção dada pelos Decretos-Lei nº 168/99, de 18 de Maio, nº 313/95, de 24 de Novembro, nº 538/99, de 13 de Dezembro, nº 312/2001 e nº 313/2001, ambos de 10 de Dezembro, Decreto-Lei nº 339-C/2001, de 29 de Dezembro, Decreto-Lei nº 68/2002, de 25 de Março, Decreto-Lei nº 33-A/2005, de 16 de Fevereiro, Decreto-Lei nº 225/2007, de 31 de Maio e Decreto-Lei nº 363/2007, de 2 Novembro

(2) Transport of Electricity:

Entities that transport electricity pursuant to:

— Decreto-Lei nº 29/2006, de 15 de Fevereiro e do Decreto-lei nº 172/2006, de 23 de Agosto

(3) Distribution of Electricity:

— Entities that distribute electricity pursuant to Decreto-Lei nº 29/2006, de 15 de Fevereiro, e do Decreto-lei nº 172/2006, de 23 de Agosto

— Entities that distribute electricity pursuant to Decreto-Lei nº 184/95, de 27 de Julho, com a redacção dada pelo Decreto-Lei nº 56/97, de 14 de Março e do Decreto-Lei nº 344-B/82, de 1 de Setembro, com a redacção dada pelos Decreto-Lei nº 297/86, de 19 de Setembro, Decreto-Lei nº 341/90, de 30 de Outubro e Decreto-Lei nº 17/92, de 5 de Fevereiro

Romania

— Societatea comercială de producere a energiei electrice "Hidroelectrica"-S.A. București

— Societatea Națională "Nuclearelectrica" S.A.

— Societatea comercială de producere a energiei electrice și termice "Termoelectrica" S.A.

— S.C. Electrocentrale Deva S.A.

— S.C. Electrocentrale București S.A.

— S.C. Electrocentrale Galați S.A.

— S.C. Electrocentrale Termoelectrica S.A.

— S.C. Complexul Energetic Craiova S.A.

— S.C. Complexul Energetic Rovinari S.A.

— S.C. Complexul Energetic Turceni S.A.

— Compania Națională de transport a energiei electrice "Transelectrica" S.A. București

— Societatea comercială Electrica S.A., București

— S.C. Filiala de distribuție a energiei electrice "Electrica Distribuție Muntenia Nord" S.A.

— S.C. Filiala de furnizare a energiei electrice "Electrica Furnizare Muntenia Nord" S.A.

— S.C. Filiala de distribuție și furnizare a energiei electrice "Electrica Muntenia Sud" S.A.

— S.C. Filiala de distribuție a energiei electrice "Electrica Distribuție Transilvania Sud" S.A.

— S.C. Filiala de furnizare a energiei electrice "Electrica Furnizare Transilvania Sud" S.A.

— S.C. Filiala de distribuție a energiei electrice "Electrica Distribuție Transilvania Nord" S.A.

— S.C. Filiala de furnizare a energiei electrice "Electrica Furnizare Transilvania Nord" S.A.

▼B

— Enel Energie

— Enel Distribuţie Banat

— Enel Distribuţie Dobrogea

— E.ON Moldova S.A.

— CEZ Distribuţie

Slovenia

Entities producing, transporting or distributing electricity pursuant to the Energetski zakon (Uradni list RS, 79/99).

Mat. št.	Naziv	Poštna št.	Kraj
1613383	Borzen d.o.o.	1000	Ljubljana
5175348	Elektro Gorenjska d.d.	4000	Kranj
5223067	Elektro Celje d.d.	3000	Celje
5227992	Elektro Ljubljana d.d.	1000	Ljubljana
5229839	Elektro Primorska d.d.	5000	Nova Gorica
5231698	Elektro Maribor d.d.	2000	Maribor
5427223	Elektro - Slovenija d.o.o.	1000	Ljubljana
5226406	Javno podjetje Energetika Ljubljana, d.o.o.	1000	Ljubljana
1946510	Infra d.o.o.	8290	Sevnica
2294389	Sodo sistemski operater distribucijskega omrežja z električno energijo, d.o.o.	2000	Maribor
5045932	Egs-Ri d.o.o.	2000	Maribor

Slovakia

Entities providing for, on basis of permission, production, transport through transmission network system, distribution and supply for the public of electricity through distribution network pursuant to Act No. 656/2004 Coll.

For example:

— Slovenské elektrárne, a.s.

— Slovenská elektrizačná prenosová sústava, a.s.

— Západoslovenská energetika, a.s.

— Stredoslovenská energetika, a.s.

— Východoslovenská energetika, a.s.

Finland

Municipal entities and public enterprises producing electricity and entities responsible for the maintenance of electricity transport or distribution networks and for transporting electricity or for the electricity system under a licence pursuant to Section 4 or 16 of sähkömarkkinalaki/elmarknadslagen (386/1995) and pursuant to laki vesi- ja energiahuollon, liikenteen ja postipalvelujen alalla toimivien yksiköiden hankinnoista (349/2007)/lag om upphandling inom sektorerna vatten, energi, transporter och posttjänster (349/2007)

Sweden

Entities transporting or distributing electricity on the basis of a concession pursuant to ellagen (1997:857)

United Kingdom

— A person licensed under Section 6 of the Electricity Act 1989

— A person licensed under Article 10(1) of the Electricity (Northern Ireland) Order 1992

— National Grid Electricity Transmission plc

▼B

— System Operation Northern Irland Ltd

— Scottish & Southern Energy plc

— SPTransmission plc

▼M3

Croatia

Contracting entities referred to in Article 6 of the *Zakon o javnoj nabavi (Narodne novine broj* 90/11) (Public Procurement Act, Official Gazette No. 90/11) which are public undertakings or contracting authorities and which, in accordance with special regulations, engage in the activity of construction (providing) of fixed networks or managing fixed networks for public service delivery in relation to the production, transmission and distribution of electric energy and supplying fixed networks with electric energy; such as the entities engaging in the said activities based on the Licence for carrying out energy activities in accordance with the Energy Act (Official Gazette No. 68/01, 177/04, 76/07, 152/08, 127/10)

▼B

II. PRODUCTION, TRANSPORT OR DISTRIBUTION OF DRINKING WATER

Belgium

— Local authorities and associations of local authorities, for this part of their activities

— Société Wallonne des Eaux

— Vlaams Maatschappij voor Watervoorziening

Bulgaria

— "Тузлушка гора" – ЕООД, Антоново

— "В И К – Батак" – ЕООД, Батак

— "В и К – Белово" – ЕООД, Белово

— "Водоснабдяване и канализация Берковица" – ЕООД, Берковица

— "Водоснабдяване и канализация" – ЕООД, Благоевград

— "В и К – Бебреш" – ЕООД, Ботевград

— "Инфрастрой" – ЕООД, Брацигово

— "Водоснабдяване" – ЕООД, Брезник

— "Водоснабдяване и канализация" – ЕАД, Бургас

— "Лукойл Нефтохим Бургас" АД, Бургас

— "Бързийска вода" – ЕООД, Бързия

— "Водоснабдяване и канализация" – ООД, Варна

— "ВиК" ООД, к.к. Златни пясъци

— "Водоснабдяване и канализация Йовковци" – ООД, Велико Търново

— "Водоснабдяване, канализация и териториален водоинженеринг" – ЕООД, Велинград

— "ВИК" – ЕООД, Видин

— "Водоснабдяване и канализация" – ООД, Враца

— "В И К" – ООД, Габрово

— "В И К" – ООД, Димитровград

— "Водоснабдяване и канализация" – ЕООД, Добрич

— "Водоснабдяване и канализация – Дупница" – ЕООД, Дупница

— ЧПСОВ, в.с. Елени

— "Водоснабдяване и канализация" – ООД, Исперих

— "Аспарухов вал" ЕООД, Кнежа

— "В И К – Кресна" – ЕООД, Кресна

▼B

— "Меден кладенец" – ЕООД, Кубрат

— "ВИК" – ООД, Кърджали

— "Водоснабдяване и канализация" – ООД, Кюстендил

— "Водоснабдяване и канализация" – ООД, Ловеч

— "В и К – Стримон" – ЕООД, Микрево

— "Водоснабдяване и канализация" – ООД, Монтана

— "Водоснабдяване и канализация – П" – ЕООД, Панагюрище

— "Водоснабдяване и канализация" – ООД, Перник

— "В И К" – ЕООД, Петрич

— "Водоснабдяване, канализация и строителство" – ЕООД, Пещера

— "Водоснабдяване и канализация" – ЕООД, Плевен

— "Водоснабдяване и канализация" – ЕООД, Пловдив

— "Водоснабдяване–Дунав" – ЕООД, Разград

— "ВКТВ" – ЕООД, Ракитово

— ЕТ "Ердуван Чакър", Раковски

— "Водоснабдяване и канализация" – ООД, Русе

— "Екопроект-С" ООД, Русе

— "УВЕКС" – ЕООД, Сандански

— "ВиК-Паничище" ЕООД, Сапарева баня

— "Водоснабдяване и канализация" – ЕАД, Свищов

— "Бяла" – ЕООД, Севлиево

— "Водоснабдяване и канализация" – ООД, Силистра

— "В и К" – ООД, Сливен

— "Водоснабдяване и канализация" – ЕООД, Смолян

— "Софийска вода" – АД, София

— "Водоснабдяване и канализация" – ЕООД, София

— "Стамболово" – ЕООД, Стамболово

— "Водоснабдяване и канализация" – ЕООД, Стара Загора

— "Водоснабдяване и канализация-С" – ЕООД, Стрелча

— "Водоснабдяване и канализация – Тетевен" – ЕООД, Тетевен

— "В и К – Стенето" – ЕООД, Троян

— "Водоснабдяване и канализация" – ООД, Търговище

— "Водоснабдяване и канализация" – ЕООД, Хасково

— "Водоснабдяване и канализация" – ООД, Шумен

— "Водоснабдяване и канализация" – ЕООД, Ямбол

Czech Republic

All contracting entities in the sectors which supply services in the water management industry defined in Section 4 paragraph 1 letters (d), (e) of Act. N° 137/2006 Sb. on Public Contracts.

Examples of contracting entities:

— Veolia Voda Česká Republika, a.s.

— Pražské vodovody a kanalizace, a.s.

▼B

— Severočeská vodárenská společnost a.s.

— Severomoravské vodovody a kanalizace Ostrava a.s.

— Ostravské vodárny a kanalizace a.s.Severočeská vodárenská společnost a.s.

Denmark

— Entities supplying water as defined in § 3(3) of lov om vandforsyning m.v., see Consolidation Act No 71 of 17 January 2007

Germany

— Entities producing or distributing water pursuant to the Eigenbetriebsverordnungen or Eigenbetriebsgesetze of the Länder (public utility companies)

— Entities producing or distributing water pursuant to the Gesetze über die kommunale Gemeinschaftsarbeit oder Zusammenarbeit of the Länder

— Entities producing water pursuant to the Gesetz über Wasser- und Bodenverbände of 12 February 1991, as last amended on 15 May 2002

— Publicly-owned companies producing or distributing water pursuant to the Kommunalgesetze, in particular the Gemeindeverordnungen of the Länder

— Undertakings set up pursuant to the Aktiengesetz of 6 September 1965, as last amended on 5 January 2007, or the GmbH-Gesetz of 20 April 1892, as last amended on 10 November 2006, or having the legal status of a Kommanditgesellschaft (limited partnership), producing or distributing water on the basis of a special contract with regional or local authorities

Estonia

Entities operating pursuant to Article 10(3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):

— AS Haapsalu Veevärk

— AS Kuressaare Veevärk

— AS Narva Vesi

— AS Paide Vesi

— AS Pärnu Vesi

— AS Tartu Veevärk

— AS Valga Vesi

— AS Võru Vesi

Ireland

Entities producing or distributing water pursuant to the Local Government [Sanitary Services] Act 1878 to 1964

Greece

— 'Εταιρεία Υδρεύσεως και Αποχετεύσεως Πρωτευούσης Α.Ε.' ('Ε.Υ.Δ.Α.Π.' or 'Ε.Υ.Δ.Α.Π. Α.Ε.'). The legal status of the company is governed by the provisions of Consolidated Law No 2190/1920, Law No 2414/1996 and additionally by the provisions of Law No 1068/80 and Law No 2744/1999

— 'Εταιρεία Ύδρευσης και Αποχέτευσης Θεσσαλονίκης Α.Ε.' ('Ε.Υ.Α.Θ. Α.Ε.') governed by the provisions of Law No 2937/2001 (Greek Official Gazette 169 A') and of Law No 2651/1998 (Greek Official Gazette 248 A')

— 'Δημοτική Επιχείρηση Ύδρευσης και Αποχέτευσης Μείζονος Περιοχής Βόλου' ('ΔΕΥΑΜΒ'), which operates pursuant to Law No 890/1979

▼B

— 'Δημοτικές Επιχειρήσεις Ύδρευσης — Αποχέτευσης', (Water Supply and Sewerage Municipal Companies) which produce and distribute water pursuant to Law No 1069/80 of 23 August 1980

— 'Σύνδεσμοι Ύδρευσης', (Municipal and Community Water Supply Associations) which operate pursuant to Presidential Decree No 410/1995, in accordance with the Κώδικος Δήμων και Κοινοτήτων

— 'Δήμοι και Κοινότητες', (Municipalities and Communitites) which operate pursuant to Presidential Decree No 410/1995, in accordance with the Κώδικος Δήμων και Κοινοτήτων

Spain

— Mancomunidad de Canales de Taibilla

— Aigües de Barcelona S.A., y sociedades filiales

— Canal de Isabel II

— Agencia Andaluza del Agua

— Agencia Balear de Agua y de la Calidad Ambiental

— Other public entities which are part of or depend on the "Comunidades Autónomas" and on the "Corporaciones locales" and which are active in the field of drinking water distribution

— Other private entities enjoying special or exclusive rights granted by the "Corporaciones locales" in the field of drinking water distribution

France

Regional or local authorities and public local bodies producing or distributing drinking water:

— Régies des eaux, (examples: Régie des eaux de Grenoble, régie des eaux de Megève, régie municipale des eaux et de l'assainissement de Mont-de-Marsan, régie des eaux de Venelles)

— Water transport, delivery and production bodies (examples: Syndicat des eaux d'Ile de France, syndicat départemental d'alimentation en eau potable de la Vendée, syndicat des eaux et de l'assainissement du Bas-Rhin, syndicat intercommunal des eaux de la région grenobloise, syndicat de l'eau du Var-est, syndicat des eaux et de l'assainissement du Bas-Rhin).

Italy

— Bodies responsible for managing the various stages of the water distribution service under the consolidated text of the laws on the direct assumption of control of public services by local authorities and provinces, approved by Regio Decreto N° 2578 of 15 October 1925, D.P.R. N° 902 of 4 October 1986 and Legislative Decree N° 267 of 18 August 2000 setting out the consolidated text of the laws on the structure of local authorities, with particular reference to Articles 112 and 116

— Acquedotto Pugliese S.p.A. (D.lgs. 11.5.1999 n. 141)

— Ente acquedotti siciliani set up by Legge Regionale N° 2/2 of 4 September 1979 and Lege Regionale N° 81 of 9 August 1980, in liquidazione con Legge Regionale N° 9 of 31 May 2004 (art. 1)

— Ente sardo acquedotti e fognature set up by Law N° 9 of 5 July 1963. Poi ESAF S.p.A. nel 2003 – confluita in ABBANOA S.p.A: ente soppresso il 29.7.2005 e posto in liquidazione con L.R. 21.4.2005 n° 7 (art. 5, comma 1)-Legge finanziaria 2005

Cyprus

— Τα Συμβούλια Υδατοπρομήθειας, distributing water in municipal and other areas pursuant to the περί Υδατοπρομήθειας Δημοτικών και Άλλων Περιοχών Νόμου, Κεφ. 350

▼B

Latvia

— Subjects of public and private law which produce transmit and distribute potable water to fixed system, and which make purchases according to law "Par iepirkumu sabiedrisko pakalpojumu sniedzēju vajadzībām"

Lithuania

— Entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and executing drinking water production, transportation or distribution activity in accordance with in accordance with the Law on Drinking Water and Waste Water Management of the Republic of Lithuania (Official Gazette, No. 82-3260, 2006).

Luxembourg

— Departments of the local authorities responsible for water distribution

— Associations of local authorities producing or distributing water, set up pursuant to the loi concernant la création des syndicats de communes of 23 February 2001, as amended and supplemented by the Law of 23 December 1958 and by the Law of 29 July 1981, and pursuant to the loi ayant pour objet le renforcement de l'alimentation en eau potable du Grand-Duché du Luxembourg à partir du réservoir d'Esch-sur-Sûre of 31 July 1962:

— Syndicat de communes pour la construction, l'exploitation et l'entretien de la conduite d'eau du Sud-Est – SESE

— Syndicat des Eaux du Barrage d'Esch-sur-Sûre – SEBES

— Syndicat intercommunal pour la distribution d'eau dans la région de l'Est – SIDERE

— Syndicat des Eaux du Sud – SES

— Syndicat des communes pour la construction, l'exploitation et l'entretien d'une distribution d'eau à Savelborn-Freckeisen

— Syndicat pour la distribution d'eau dans les communes de Bous, Dalheim, Remich, Stadtbredimus et Waldbredimus – SR

— Syndicat de distribution d'eau des Ardennes – DEA

— Syndicat de communes pour la construction, l'exploitation et l'entretien d'une distribution d'eau dans les communes de Beaufort, Berdorf et Waldbillig

— Syndicat des eaux du Centre – SEC

Hungary

— Entities producing, transporting or distributing of drinking water pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 1995. évi LVII. törvény a vízgazdálkodásról

Malta

— Korporazzjoni għas-Servizzi ta' l-Ilma (Water Services Corporation)

— Korporazzjoni għas-Servizzi ta' Desalinazzjoni (Water Desalination Services)

Netherlands

Entities producing or distributing water according to the Waterleidingwet

Austria

Local authorities and associations of local authorities producing, transporting or distributing drinking water pursuant to the Wasserversorgungsgesetze of the nine Länder

▼B

Poland

Water and sewerage companies within the meaning of ustawa z dnia 7 czerwca 2001 r., o zbiorowym zaopatrzeniu w wodę i zbiorowym odprowadzaniu ścieków, carrying on economic activity in the provision of water to the general public or the provision of sewage disposal services to the general public, including among others:

— AQUANET S.A., Poznań

— Górnośląskie Przedsiębiorstwo Wodociągów S.A. w Katowicach

— Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji S.A. w Krakowie

— Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji Sp. z o.o. Wrocław

— Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji w Lublinie Sp. z o.o.

— Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji w m. st. Warszawie S.A.

— Rejonowe Przedsiębiorstwo Wodociągów i Kanalizacji w Tychach S.A.

— Rejonowe Przedsiębiorstwo Wodociągów i Kanalizacji Sp. z o.o. w Zawierciu

— Rejonowe Przedsiębiorstwo Wodociągów i Kanalizacji w Katowicach S.A.

— Wodociągi Ustka Sp. z o.o.

— Zakład Wodociągów i Kanalizacji Sp. z o.o., Łódź

— Zakład Wodociągów i Kanalizacji Sp. z o.o., Szczecin

Portugal

— Intermunicipal Systems — Undertakings involving the State or other public entities, with a majority shareholding, and private undertakings, pursuant to Decreto-Lei N^{o} 379/93 do 5 de Novembro 1993, alterado pelo Decreto-Lei N^{o} 176/99 do 25 de Outubro 1999, Decreto-Lei N^{o} 439-A/99 do 29 de Outubro 1999 and Decreto-Lei N^{o} 103/2003 do 23 de Maio 2003. Direct administration by the State is permissible

— Municipal Systems — Local authorities, associations of local authorities, local authority services, undertakings in which all or a majority of the capital is publicly owned or private undertakings pursuant to Lei 53-F/2006, do 29 de Dezembro 2006, and to Decreto-Lei N^{o} 379/93 do 5 de Novembro 1993 amended by Decreto-Lei N^{o} 176/99 of 25 October 1999, Decreto-Lei N^{o} 439-A/99 do 29 de Outubro 1999 e Decreto-Lei N^{o} 103/2003 do 23 de Maio 2003

Romania

Departamente ale autorităţilor locale și companii care produc, transportă și distribuie apă (departments of the local authorities and companies that produces, transport and distribute water); examples:

— S.C. APA –C.T.T.A. S.A. Alba Iulia, Alba

— S.C. APA –C.T.T.A. S.A. Filiala Alba Iulia S.A., Alba Iulia, Alba

— S.C. APA –C.T.T.A. S.A. Filiala Blaj, Blaj, Alba

— Compania de Apă Arad

— S.C. Aquaterm AG 98 S.A. Curtea de Argeș, Argeș

— S.C. APA Canal 2000 S.A. Pitești, Argeș

— S.C. APA Canal S.A. Onești, Bacău

— Compania de Apă-Canal, Oradea, Bihor

— R.A.J.A. Aquabis Bistriţa, Bistriţa-Năsăud

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— S.C. APA Grup SA Botoșani, Botoșani

— Compania de Apă, Brașov, Brașov

— R.A. APA, Brăila, Brăila

— S.C. Ecoaquasa Sucursala Călărași, Călărași, Călărași

— S.C. Compania de Apă Someș S.A., Cluj, Cluj-Napoca

— S.C. Aquasom S.A. Dej, Dej, Cluj

— Regia Autonomă Judeţeană de Apă, Constanţa, Constanţa

— R.A.G.C. Târgoviște, Târgoviște, Dâmboviţa

— R.A. APA Craiova, Craiova, Dolj

— S.C. Apa-Canal S.A., Băilești, Dolj

— S.C. Apa-Prod S.A. Deva, Deva, Hunedoara

— R.A.J.A.C. Iași, Iași, Iași

— Direcţia Apă-Canal, Pașcani, Iași

— Societatea Națională a Apelor Minerale (SNAM)

Slovenia

Entities producing, transporting or distributing drinking water, in accordance with the concession act granted pursuant to the Zakon o varstvu okolja (Uradni list RS, 32/93, 1/96) and the decisions issued by the municipalities.

Mat. št.	Naziv	Poštna št.	Kraj
5015731	Javno komunalno podjetje Komunala Trbovlje d.o.o.	1420	Trbovlje
5067936	Komunala d.o.o., javno podjetje Murska Sobota	9000	Murska Sobota
5067804	Javno komunalno podjetje Komunala Kočevje d.o.o.	1330	Kočevje
5075556	Loška Komunala, Oskrba Z Vodo In Plinom, d.d. Škofja Loka	4220	Škofja Loka
5222109	Komunalno podjetje Velenje d.o.o. Izvajanje komunalnih dejavnosti d.o.o.	3320	Velenje
5072107	Javno komunalno podjetje Slovenj Gradec d.o.o.	2380	Slovenj Gradec
1122959	Komunala javno komunalno podjetje d.o.o. Gornji Grad	3342	Gornji Grad
1332115	Režijski obrat Občine Jezersko	4206	Jezersko
1332155	Režijski obrat Občine Komenda	1218	Komenda
1357883	Režijski obrat Občine Lovrenc na Pohorju	2344	Lovrenc na Pohorju-
1563068	Komuna, javno komunalno podjetje d.o.o. Beltinci	9231	Beltinci
1637177	Pindža javno komunalno podjetje d.o.o. Petrovci	9203	Petrovci
1683683	Javno podjetje Edš - Ekološka Družba, d.o.o. Šentjernej	8310	Šentjernej

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Mat. št.	Naziv	Poštna št.	Kraj
5015367	Javno podjetje Kovod Postojna, Vodovod, Kanalizacija, d.o.o., Postojna	6230	Postojna
5015707	Komunalno podjetje Vrhnika Proizvodnja In Distribucija Vode, d.d.	1360	Vrhnika
5016100	Komunalno podjetje Ilirska Bistrica	6250	Ilirska Bistrica
5046688	Javno podjetje Vodovod – Kanalizacija, d.o.o. Ljubljana	1000	Ljubljana
5062403	Javno podjetje Komunala Črnomelj d.o.o.	8340	Črnomelj
5063485	Komunala Radovljica, Javno podjetje Za Komunalno Dejavnost, d.o.o.	4240	Radovljica
5067731	Komunala Kranj, javno podjetje, d.o.o.	4000	Kranj
5067758	Javno podjetje Komunala Cerknica d.o.o.	1380	Cerknica
5068002	Javno komunalno podjetje Radlje d.o.o. Ob Dravi	2360	Radlje ob Dravi
5068126	Jkp, javno komunalno podjetje d.o.o. Slovenske Konjice	3210	Slovenske Konjice
5068134	Javno komunalno podjetje Žalec d.o.o.	3310	Žalec
5073049	Komunalno podjetje Ormož d.o.o.	2270	Ormož
5073103	Kop javno komunalno podjetje Zagorje Ob Savi, d.o.o.	1410	Zagorje ob Savi
5073120	Komunala Novo mesto d.o.o., javno podjetje	8000	Novo Mesto
5102103	Javno komunalno podjetje Log d.o.o.	2390	Ravne na Koroškem
5111501	Okp, javno podjetje za komunalne storitve Rogaška Slatina d.o.o.	3250	Rogaška Slatina
5112141	Javno podjetje Komunalno stanovanjsko podjetje Litija, d.o.o.	1270	Litija
5144558	Komunalno podjetje Kamnik d.d.	1241	Kamnik
5144574	Javno komunalno podjetje Grosuplje d.o.o.	1290	Grosuplje
5144728	Ksp Hrastnik komunalno - stanovanjsko Podjetje d.d.	1430	Hrastnik
5145023	Komunalno podjetje Tržič d.o.o.	4290	Tržič
5157064	Komunala Metlika, javno podjetje d.o.o.	8330	Metlika

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Mat. št.	Naziv	Poštna št.	Kraj
5210461	Komunalno Stanovanjska Družba d.o.o. Ajdovščina	5270	Ajdovščina
5213258	Javno komunalno podjetje Dravograd	2370	Dravograd
5221897	Javno podjetje Komunala d.o.o. Mozirje	3330	Mozirje
5227739	Javno komunalno podjetje Prodnik d.o.o.	1230	Domžale
5243858	Komunala Trebnje d.o.o.	8210	Trebnje
5254965	Komunala, komunalno podjetje d.o.o., Lendava	9220	Lendava - Lendva
5321387	Komunalno podjetje Ptuj d.d.	2250	Ptuj
5466016	Javno komunalno podjetje Šentjur d.o.o.	3230	Šentjur
5475988	Javno podjetje Komunala Radeče d.o.o.	1433	Radeče
5529522	Radenska-Ekoss, podjetje za stanovanjsko, komunalno in ekološko dejavnost, Radenci d.o.o.	9252	Radenci
5777372	Vit-Pro d.o.o. Vitanje; Komunala Vitanje, javno podjetje d.o.o.	3205	Vitanje
5827558	Komunalno podjetje Logatec d.o.o.	1370	Logatec
5874220	Režijski obrat Občine Osilnica	1337	Osilnica
5874700	Režijski obrat Občine Turnišče	9224	Turnišče
5874726	Režijski obrat Občine Črenšovci	9232	Črenšovci
5874734	Režijski obrat Občine Kobilje	9223	Dobrovnik
5881820	Režijski obrat Občina Kanal ob Soči	5213	Kanal
5883067	Režijski obrat Občina Tišina	9251	Tišina
5883148	Režijski obrat Občina Železniki	4228	Železniki
5883342	Režijski obrat Občine Zreče	3214	Zreče
5883415	Režijski obrat Občina Bohinj	4264	Bohinjska Bistrica
5883679	Režijski obrat Občina Črna na Koroškem	2393	Črna na Koroškem-
5914540	Vodovod - Kanalizacija Javno podjetje d.o.o. Celje	3000	Celje
5926823	Jeko - In, javno komunalno podjetje, d.o.o., Jesenice	4270	Jesenice

▼B

Mat. št.	Naziv	Poštna št.	Kraj
5945151	Javno komunalno podjetje Brezovica d.o.o.	1352	Preserje
5156572	Kostak, komunalno in stavbno podjetje d.d. Krško	8270	Krško
1162431	Vodokomunalni sistemi izgradnja in vzdrževanje vodokomunalnih sistemov d.o.o. Velike Lašče-		Velike Lašče
1314297	Vodovodna Zadruga Golnik, z.o.o.	4204	Golnik
1332198	Režijski obrat Občine Dobrovnik	9223	Dobrovnik - Dobronak-
1357409	Režijski obrat Občine Dobje	3224	Dobje Pri Planini
1491083	Pungrad, javno komunalno podjetje d.o.o. Bodonci	9265	Bodonci
1550144	Vodovodi in kanalizacija Nova Gorica d.d.	5000	Nova Gorica
1672860	Vodovod Murska Sobota, javno podjetje d.o.o.	9000	Murska Sobota
5067545	Komunalno stanovanjsko podjetje Brežice d.d.	8250	Brežice
5067782	Javno podjetje - Azienda Publica Rižanski Vodovod Koper d.o.o. - s.r.l.	6000	Koper - Capodistria
5067880	Mariborski Vodovod, javno podjetje d.d.	2000	Maribor
5068088	Javno podjetje Komunala d.o.o. Sevnica	8290	Sevnica
5072999	Kraški Vodovod Sežana, javno podjetje d.o.o.	6210	Sežana
5073251	Hydrovod d.o.o. Kočevje	1330	Kočevje
5387647	Komunalno-stanovanjsko podjetje Ljutomer d.o.o.	9240	Ljutomer
5817978	Vodovodna zadruga Preddvor, z.b.o.	4205	Preddvor
5874505	Režijski obrat Občina Laško		Laško
5880076	Režijski obrat Občine Cerkno	5282	Cerkno
5883253	Režijski obrat Občine Rače Fram	2327	Rače
5884624	Vodovodna zadruga Lom, z.o.o.	4290	Tržič
5918375	Komunala, javno podjetje, Kranjska Gora, d.o.o.	4280	Kranjska Gora

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Mat. št.	Naziv	Poštna št.	Kraj
5939208	Vodovodna zadruga Senično, z.o.o.	4294	Križe
1926764	Ekoviz d.o.o.	9000	Murska Sobota
5077532	Komunala Tolmin, javno podjetje d.o.o.	5220	Tolmin
5880289	Občina Gornja Radgona	9250	Gornja Radgona
1274783	Wte Wassertechnik Gmbh, podružnica Kranjska Gora	4280	Kranjska Gora
1785966	Wte Bled d.o.o.	4260	Bled
1806599	Wte Essen	3270	Laško
5073260	Komunalno stanovanjsko podjetje d.d. Sežana	6210	Sežana
5227747	Javno podjetje Centralna čistilna naprava Domžale - Kamnik d.o.o.	1230	Domžale
1215027	Aquasystems Gospodarjenje Z Vodami d.o.o.	2000	Maribor
1534424	Javno komunalno podjetje d.o.o. Mežica	2392	Mežica
1639285	Čistilna naprava Lendava d.o.o.	9220	Lendava - Lendva
5066310	Nigrad, javno komunalno podjetje d.d.	2000	Maribor
5072255	Javno podjetje-Azienda Pubblica Komunala Koper, d.o.o. - s.r.l.	6000	Koper - Capodistria
5156858	Javno podjetje Komunala Izola, d.o.o. Azienda Pubblica Komunala Isola, s.r.l.	6310	Izola - Isola
5338271	Gop gradbena, organizacijska in prodajna dejavnost, d.o.o.	8233	Mirna
5708257	Stadij, d.o.o., Hruševje	6225	Hruševje
5144647	Komunala, javno komunalno podjetje Idrija, d.o.o.	5280	Idrija
5105633	Javno podjetje Okolje Piran	6330	Piran - Pirano
5874327	Režijski obrat Občina Kranjska Gora	4280	Kranjska Gora
1197380	Čista Narava, javno komunalno podjetje d.o.o. Moravske Toplice	9226	Moravske Toplice

Slovakia

— Entities operating public water systems in connection with production or transport and distribution of drinking water to the public on basis of trade licence and certificate of professional competency for operation of public water systems granted pursuant to Act No. 442/2002 Coll. in wording of Acts. No. 525/2003 Coll., No. 364/2004 Coll., No. 587/2004 Coll. and No. 230/2005 Coll.

▼B

— Entities operating water management plant pursuant to conditions referred to in Act No. 364/2004 Coll. in wording of Acts No. 587/2004 Coll. and No. 230/2005 Coll., on basis of the permission granted pursuant to Act No. 135/1994 Coll. in wording of Acts No. 52/1982 Coll., No. 595/1990 Coll., No. 128/1991 Coll., No. 238/1993 Coll., No. 416/2001 Coll., No. 533/2001 Coll. and simultaneously provide for transport or distribution of drinking water to the public pursuant to Act No. 442/2002 Coll. in wording of Acts No. 525/2003 Coll., No. 364/2004 Coll., No. 587/2004 Coll. and No. 230/2005 Coll.

For example:

— Bratislavská vodárenská spoločnosť, a.s.

— Západoslovenská vodárenská spoločnosť, a.s.

— Považská vodárenská spoločnosť, a.s.

— Severoslovenské vodárne a kanalizácie, a.s.

— Stredoslovenská vodárenská spoločnosť, a.s.

— Podtatranská vodárenská spoločnosť, a.s.

— Východoslovenská vodárenská spoločnosť, a.s.

Finland

— Water supply authorities coming under Section 3 of the vesihuoltolaki/lagen om vattentjänster (119/2001)

Sweden

Local authorities and municipal companies producing, transporting or distributing drinking water pursuant to lagen (2006:412) om allmänna vattentjänster

United Kingdom

— A company holding an appointment as a water undertaker or a sewerage undertaker under the Water Industry Act 1991

— A water and sewerage authority established by Section 62 of the Local Government etc. (Scotland) Act 1994.

— The Department for Regional Development (Northern Ireland)

▼M3

Croatia

Contracting entities referred to in Article 6 of the *Zakon o javnoj nabavi (Narodne novine broj* 90/11) (Public Procurement Act, Official Gazette No. 90/11) which are public undertakings or contracting authorities and which, in accordance with special regulations, engage in the activity of construction (providing) of fixed networks or managing fixed networks for public service delivery in relation to the production, transmission and distribution of drinking water and supplying fixed networks with drinking water; such as the entities established by the local self-government units acting as the public supplier of water supply services or drainage services in accordance with the Waters Act (Official Gazette No. 153/09 and 130/11)

▼B

III. URBAN RAILWAY, TRAMWAY, TROLLEYBUS OR BUS SERVICES

Belgium

— Société des Transports intercommunaux de Bruxelles/Maatschappij voor intercommunaal Vervoer van Brussel

— Société régionale wallonne du Transport et ses sociétés d'exploitation (TEC Liège–Verviers, TEC Namur–Luxembourg, TEC Brabant wallon, TEC Charleroi, TEC Hainaut)/ Société régionale wallonne du Transport en haar exploitatiemaatschappijen (TEC Liège–Verviers, TEC Namur–Luxembourg, TEC Brabant wallon, TEC Charleroi, TEC Hainaut)

— Vlaamse Vervoermaatschappij (De Lijn)

— Private companies benefiting from special or exclusive rights

▼B

Bulgaria

— "Метрополитен" ЕАД, София

— "Столичен електротранспорт" ЕАД, София

— "Столичен автотранспорт" ЕАД, София

— "Бургасбус" ЕООД, Бургас

— "Градски транспорт" ЕАД, Варна

— "Тролейбусен транспорт" ЕООД, Враца

— "Общински пътнически транспорт" ЕООД, Габрово

— "Автобусен транспорт" ЕООД, Добрич

— "Тролейбусен транспорт" ЕООД, Добрич

— "Тролейбусен транспорт" ЕООД, Пазарджик

— "Тролейбусен транспорт" ЕООД, Перник

— "Автобусни превози" ЕАД, Плевен

— "Тролейбусен транспорт" ЕООД, Плевен

— "Градски транспорт Пловдив" ЕАД, Пловдив

— "Градски транспорт" ЕООД, Русе

— "Пътнически превози" ЕАД, Сливен

— "Автобусни превози" ЕООД, Стара Загора

— "Тролейбусен транспорт" ЕООД, Хасково

Czech Republic

All contracting entities in the sectors which supply services in the field of urban railway, tramway, trolleybus or bus services defined in the Section 4 paragraph 1 letter (f) of Act No. 137/2006 Coll. on Public Contracts, as amended.

Examples of contracting entities:

— Dopravní podnik hl.m. Prahy, akciová společnost

— Dopravní podnik města Brna, a.s.

— Dopravní podnik Ostrava a.s.

— Plzeňské městské dopravní podniky, a.s.

— Dopravní podnik města Olomouce, a.s.

Denmark

— DSB

— DSB S-tog A/S

— Entities providing bus services to the public (ordinary regular services) on the basis of an authorisation pursuant to lov om buskørsel, see Consolidation Act No 107 of 19 February 2003

— Metroselskabet I/S

Germany

Undertakings providing, on the basis of an authorisation, short-distance transport services to the public pursuant to the Personenbeförderungsgesetz of 21 March 1961, as last amended on 31 October 2006

Estonia

— Entities operating pursuant to Article 10(3) of the Public Procurement Act (RT I 21.02.2007,15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332)

— AS Tallinna Autobussikoondis

▼B

— AS Tallinna Trammi- ja Trollibussikoondis

— Narva Bussiveod AS

Ireland

— Iarnród Éireann [Irish Rail]

— Railway Procurement Agency

— Luas [Dublin Light Rail]

— Bus Éireann [Irish Bus]

— Bus Átha Cliath [Dublin Bus]

— Entities providing transport services to the public pursuant to the amended Road Transport Act 1932.

Greece

— 'Ηλεκτροκίνητα Λεωφορεία Περιοχής Αθηνών - Πειραιώς Α.Ε.' ('Η.Λ.Π.Α.Π. Α.Ε.') (Athens-Pireaeus Trolley Buses S.A), established and operating pursuant to Legislative Decree No 768/1970 (A'273), Law No 588/1977 (A'148) and Law No 2669/1998 (A'283)

— 'Ηλεκτρικοί Σιδηρόδρομοι Αθηνών – Πειραιώς' ('Η.Σ.Α.Π. Α.Ε.') (Athens-Piraeus Electric Railways), established and operating pursuant to Laws Nos 352/1976 (A' 147) and 2669/1998 (A'283)

— 'Οργανισμός Αστικών Συγκοινωνιών Αθηνών Α.Ε.' ('Ο.Α.ΣΑ. Α.Ε.') (Athens Urban Transport Organization S.A), established and operating pursuant to Laws Nos 2175/1993 (A'211) and 2669/1998 (A'283)

— 'Εταιρεία Θερμικών Λεωφορείων Α.Ε.' ('Ε.Θ.Ε.Λ. Α.Ε.'), (Company of Thermal Buses S.A.), established and operating pursuant to Laws Nos 2175/1993 (A'211) and 2669/1998 (A'283)

— 'Αττικό Μετρό Α.Ε.' (Attiko Metro S.A), established and operating pursuant to Law No 1955/1991

— "Οργανισμός Αστικών Συγκοινωνιών Θεσσαλονίκης" ("Ο.Α.Σ.Θ."), established and operating pursuant to Decree No 3721/1957, Legislative Decree No 716/1970 and Laws Nos 866/79 and 2898/2001 (A'71)

— "Κοινό Ταμείο Είσπραξης Λεωφορείων" ("Κ.Τ.Ε.Λ."), operating pursuant to Law No 2963/2001 (A'268)

— "Δημοτικές Επιχειρήσεις Λεωφορείων Ρόδου και Κω", otherwise known as "ΡΟΔΑ" and "ΔΕΑΣ ΚΩ" respectively, operating pursuant to Law No 2963/2001 (A'268)

Spain

— Entities that provide urban transport public services pursuant to "Ley 7/1985 Reguladora de las Bases de Régimen Local of 2 April 1985; Real Decreto legislativo 781/1986, de 18 de abril, por el que se aprueba el texto refundido de las disposiciones legales vigentes en materia de régimen local" and corresponding regional legislation, if appropriate

— Entities providing bus services to the public pursuant to the transitory provision number three of "Ley 16/1987, de 30 de julio, de Ordenación de los Transportes Terrestres"

Examples:

— Empresa Municipal de Transportes de Madrid

— Empresa Municipal de Transportes de Málaga

— Empresa Municipal de Transportes Urbanos de Palma de Mallorca

— Empresa Municipal de Transportes Públicos de Tarragona

— Empresa Municipal de Transportes de Valencia

— Transporte Urbano de Sevilla, S.A.M. (TUSSAM)

— Transporte Urbano de Zaragoza, S.A. (TUZSA)

▼B

— Entitat Metropolitana de Transport - AMB

— Eusko Trenbideak, s.a.

— Ferrocarril Metropolitá de Barcelona, sa

— Ferrocariles de la Generalitat Valenciana

— Consorcio de Transportes de Mallorca

— Metro de Madrid

— Metro de Málaga, S.A.

— Red Nacional de los Ferrocarriles Españoles (Renfe)

France

— Entities providing transport services to the public pursuant to Article 7-II of Loi d'orientation des transports intérieurs n° 82-1153 of 30 December 1982

— Régie des transports de Marseille

— RDT 13 Régie départementale des transports des Bouches du Rhône

— Régie départementale des transports du Jura

— RDTHV Régie départementale des transports de la Haute-Vienne

— Régie autonome des transports parisiens, Société nationale des chemins de fer français and other entities providing transport services on the basis of an authorisation granted by the Syndicat des transports d'Île-de-France, pursuant to Ordonnance n° 59-151 of 7 January 1959 as amended and the Decrees implementing it with regard to the organisation of passenger transport in the Île-de-France region

— Réseau ferré de France, State-owned company set up by Law n° 97-135 of 13 February 1997

— Regional or local authorities or groups of regional or local authorities being an organisational authority for transports (example: Communauté urbaine de Lyon)

Italy

Entities, companies and undertakings providing public transport services by rail, automated system, tramway, trolleybus or bus or managing the relevant infra-structures at national, regional or local level

They include, for example:

— Entities, companies and undertakings providing public transport services on the basis of an authorisation pursuant to Decreto of the Ministro dei Trasporti N° 316 of 1 December 2006"Regolamento recante riordino dei servizi automobilistici interregionali di competenza statale"

— Entities, companies and undertakings providing transport services to the public pursuant to Article 1(4) or (15) of Regio Decreto N° 2578 of 15 October 1925 — Approvazione del testo unico della legge sull'assunzione diretta dei pubblici servizi da parte dei comuni e delle province

— Entities, companies and undertakings providing transport services to the public pursuant to Decreto Legislativo N° 422 of 19 November 1997 — Conferimento alle regioni ed agli enti locali di funzioni e compiti in materia di trasporto pubblico locale, under the terms of Article 4(4) of Legge N° 59 of 15 March 1997 — as amended by Decreto Legislativo N° 400 of 20 September 1999, and by Article 45 of Legge N° 166 of 1 August 2002

▼B

— Entities, companies and undertakings providing public transport services pursuant to Article 113 of the consolidated text of the laws on the structure of local authorities, approved by Legge N° 267 of 18 August 2000 as amended by Article 35 of Legge N° 448 of 28 December 2001

— Entities, companies and undertakings operating on the basis of a concession pursuant to Article 242 or 256 of Regio Decreto N° 1447 of 9 May 1912 approving the consolidated text of the laws on le ferrovie concesse all'industria privata, le tramvie a trazione meccanica e gli automobili

— Entities, companies and undertakings and local authorities operating on the basis of a concession pursuant to Article 4 of Legge N° 410 of 4 June 1949 — Concorso dello Stato per la riattivazione dei pubblici servizi di trasporto in concessione

— Entities, companies and undertakings operating on the basis of a concession pursuant to Article 14 of Legge N° 1221 of 2 August 1952 — Provvedimenti per l'esercizio ed il potenziamento di ferrovie e di altre linee di trasporto in regime di concessione

Cyprus

Latvia

Subjects of public and private law which provide services of passenger convey on buses, trolleybuses and/or trams at least in such cities: Riga, Jurmala Liepaja, Daugavpils, Jelgava, Rezekne and Ventspils

Lithuania

— Akcinė bendrovė "Autrolis"

— Uždaroji akcinė bendrovė "Vilniaus autobusai"

— Uždaroji akcinė bendrovė "Kauno autobusai"

— Uždaroji akcinė bendrovė "Vilniaus troleibusai"

— Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and operating in the field of urban railway, tramway, trolleybus or bus services in accordance with the Code of Road Transport of the Republic of Lithuania (Official Gazette, No. 119-2772, 1996)

Luxembourg

— Chemins de fer luxembourgeois (CFL)

— Service communal des autobus municipaux de la Ville de Luxembourg

— Transports intercommunaux du canton d'Esch–sur–Alzette (TICE)

— Bus service undertakings operating pursuant to the règlement grand-ducal concernant les conditions d'octroi des autorisations d'établissement et d'exploitation des services de transports routiers réguliers de personnes rémunérées of 3 February 1978

Hungary

— Entities providing scheduled local and long distance public bus transport services pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 1988. évi I. törvény a közúti közlekedésről

— Entities providing national public passenger transport by rail pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2005. évi CLXXXIII. törvény a vasúti közlekedésről

Malta

— L-Awtorita' dwar it-Trasport ta' Malta (Malta Transport Authority)

▼B

Netherlands

Entities providing transport services to the public pursuant to chapter II (Openbaar Vervoer) of the Wet Personenvervoer. For instance:

— RET (Rotterdam)

— HTM (Den Haag)

— GVB (Amsterdam)

Austria

Entities authorised to provide transport services pursuant to the Eisenbahngesetz, BGBl. No 60/1957, as amended, or the Kraftfahrliniengesetz, BGBl. I No 203/1999, as amended

Poland

(1) Entities providing urban railway services, operating on the basis of a concession issued in accordance with ustawa z dnia 28 marca 2003 r. o transporcie kolejowym

(2) Entities providing urban bus transport services for the general public, operating on the basis of an authorisation according to ustawa z dnia 6 września 2001 r. o transporcie drogowym and entities providing urban transport services for the general public,

including among others:

— Komunalne Przedsiębiorstwo Komunikacyjne Sp. z o.o., Białystok

— Komunalny Zakład Komunikacyjny Sp. z o.o., Białystok

— Miejski Zakład Komunikacji Sp. z o.o., Grudziądz

— Miejski Zakład Komunikacji Sp. z o.o. w Zamościu

— Miejskie Przedsiębiorstwo Komunikacyjne - Łódź Sp. z o.o.

— Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o. o., Lublin

— Miejskie Przedsiębiorstwo Komunikacyjne S.A., Kraków

— Miejskie Przedsiębiorstwo Komunikacyjne S.A., Wrocław

— Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Częstochowa

— Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Gniezno

— Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Olsztyn

— Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Radomsko

— Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Wałbrzych

— Miejskie Przedsiębiorstwo Komunikacyjne w Poznaniu Sp. z o.o.

— Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o. w Świdnicy

— Miejskie Zakłady Komunikacyjne Sp. z o.o., Bydgoszcz

— Miejskie Zakłady Autobusowe Sp. z o.o., Warszawa

— Opolskie Przedsiębiorstwo Komunikacji Samochodowej S.A. w Opolu

— Polbus - PKS Sp. z o.o., Wrocław

— Polskie Koleje Linowe Sp. z o.o., Zakopane

— Przedsiębiorstwo Komunikacji Miejskiej Sp. z o.o., Gliwice

— Przedsiębiorstwo Komunikacji Miejskiej Sp. z o.o. w Sosnowcu

— Przedsiębiorstwo Komunikacji Samochodowej Leszno Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej S.A., Kłodzko

— Przedsiębiorstwo Komunikacji Samochodowej S.A., Katowice

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— Przedsiębiorstwo Komunikacji Samochodowej w Brodnicy S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Dzierżoniowie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Kluczborku Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Krośnie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Raciborzu Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Rzeszowie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Strzelcach Opolskich S.A.

— Przedsiębiorstwo Komunikacji Samochodowej Wieluń Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Kamiennej Górze Sp. z.o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Białymstoku S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Bielsku-Białej S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Bolesławcu Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Cieszynie Sp. z o.o.

— Przedsiębiorstwo Przewozu Towarów Powszechnej Komunikacji Samochodowej S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Bolesławcu Sp. z o.o

— Przedsiębiorstwo Komunikacji Samochodowej w Mińsku Mazowieckim S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Siedlcach S.A.

— Przedsiębiorstwo Komunikacji Samochodowej "SOKOŁÓW" w Sokołowie Podlaskim S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Garwolinie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Lubaniu Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Łukowie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Wadowicach S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Staszowie Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Krakowie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Dębicy S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Zawierciu S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Żyrardowie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Pszczynie Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Płocku S.A.

— Przedsiębiorstwo Spedycyjno-Transportowe "Transgór" Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Stalowej Woli S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Jarosławiu S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Ciechanowie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Mławie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Nysie Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Ostrowcu Świętokrzyskim S.A.

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— Przedsiębiorstwo Komunikacji Samochodowej w Kielcach S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Końskich S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Jędrzejowie Spółka Akcyjna

— Przedsiębiorstwo Komunikacji Samochodowej w Oławie Spółka Akcyjna

— Przedsiębiorstwo Komunikacji Samochodowej w Wałbrzychu Sp. z o.o

— Przedsiębiorstwo Komunikacji Samochodowej w Busku Zdroju S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Ostrołęce S.A.

— Tramwaje Śląskie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Olkuszu S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Przasnyszu S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Nowym Sączu S.A.

— Przedsiębiorstwo Komunikacji Samochodowej Radomsko Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Myszkowie Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Lublińcu Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej w Głubczycach Sp. z o.o.

— PKS w Suwałkach S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Koninie S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Turku S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Zgorzelcu Sp. z o.o.

— PKS Nowa Sól Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej Zielona Góra Sp. z o.o.

— Przedsiębiorstwo Komunikacji Samochodowej Sp. z o.o. w Przemyślu

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Koło

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Biłgoraj

— Przedsiębiorstwo Komunikacji Samochodowej Częstochowa S.A.

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Gdańsk

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Kalisz

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Konin

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Nowy Dwór Mazowiecki

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Starogard Gdański

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Toruń

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Warszawa

— Przedsiębiorstwo Komunikacji Samochodowej w Białymstoku S.A.

— Przedsiębiorstwo Komunikacji Samochodowej w Cieszynie Sp, z o.o.

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Gnieźnie

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Krasnymstawie

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Olsztynie

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Ostrowie Wlkp.

▼B

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Poznaniu

— Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Zgorzelcu Sp. z o.o.

— Szczecińsko-Polickie Przedsiębiorstwo Komunikacyjne Sp. z o.o.

— Tramwaje Śląskie S.A., Katowice

— Tramwaje Warszawskie Sp. z o.o.

— Zakład Komunikacji Miejskiej w Gdańsku Sp. z o.o.

Portugal

— Metropolitano de Lisboa, E.P., pursuant to Decreto-Lei Nº 439/78 do 30 de Dezembro de 1978

— Local authorities, local authority services and local authority undertakings under Lei Nº 58/98 of 18 August 1998, which provide transport services pursuant to Lei Nº 159/99 do 14 de Septembro 1999

— Public authorities and public undertakings providing railway services pursuant to Lei Nº 10/90 do 17 de Março 1990

— Entities providing public transport services pursuant to Article 98 of the Regulamento de Transportes em Automóveis (Decreto Nº 37272 do 31 de Dezembro 1948)

— Entities providing public transport services pursuant to Lei Nº 688/73 do 21 de Dezembro 1973

— Entities providing public transport services pursuant to Decreto-Lei Nº 38144 do 31 de Dezembro 1950

— Metro do Porto, S.A., pursuant to Decreto-Lei Nº 394-A/98 do 15 de Dezembro 1998, as amended by Decreto-Lei Nº 261/2001 do 26 September 2001

— Normetro, S.A., pursuant to Decreto-Lei Nº 394-A/98 of 15 December 1998, as amended by Decreto-Lei Nº 261/2001 do 26 de Septembro 2001

— Metropolitano Ligeiro de Mirandela, S.A., pursuant to Decreto-Lei Nº 24/95 do 8 de Fevereiro 1995

— Metro do Mondego, S.A., pursuant to Decreto-Lei Nº 10/2002 do 24 de Janeiro 2002

— Metro Transportes do Sul, S.A., pursuant to Decreto-Lei Nº 337/99 do 24 de Agosto 1999

— Local authorities and local authority undertakings providing transport services pursuant to Lei Nº 159/99 do 14 de Septembro 1999

Romania

— S.C. de transport cu metroul București - "Metrorex" S.A.

— Regii autonome locale de transport urban de călători

Slovenia

Companies providing public urban bus transport pursuant to the Zakon o prevozih v cestnem prometu (Uradni list RS, 72/94, 54/96, 48/98 in 65/99).

Mat. št.	Naziv	Poštna št.	Kraj
1540564	AVTOBUSNI PREVOZI RIŽANA d.o.o. Dekani	6271	DEKANI
5065011	AVTOBUSNI PROMET Murska Sobota d.d.	9000	MURSKA SOBOTA

▼B

Mat. št.	Naziv	Poštna št.	Kraj
5097053	Alpetour potovalna agencija	4000	Kranj
5097061	ALPETOUR, špedicija in transport, d.d. Škofja Loka	4220	ŠKOFJA LOKA
5107717	INTEGRAL BREBUS Brežice d.o.o.	8250	BREŽICE
5143233	IZLETNIK CELJE d.d., prometno in turistično podjetje Celje	3000	CELJE
5143373	AVRIGO DRUŽBA ZA AVTOBUSNI PROMET IN TURIZEM d.d. NOVA GORICA	5000	NOVA GORICA
5222966	JAVNO PODJETJE LJUBLJANSKI POTNIŠKI PROMET d.o.o.	1000	LJUBLJA-NA
5263433	CERTUS AVTOBUSNI PROMET MARIBOR d.d.	2000	MARIBOR
5352657	I & I - Avtobusni Prevozi d.d. Koper	6000	KOPER - CAPOD-ISTRIA
5357845	Meteor Cerklje	4207	Cerklje
5410711	KORATUR Avtobusni promet in turizem d.d. Prevalje	2391	PREVALJ-E
5465486	INTEGRAL, Avto. Promet Tržič, d.d.	4290	TRŽIČ
5544378	KAM-BUS Družba za prevoz potnikov, turizem in vzdrževanje vozil, d.d. Kamnik	1241	KAMNIK
5880190	MPOV storitve in trgovina d.o.o. Vinica	8344	VINICA

Slovakia

— Carriers operating, on basis of the licence, public passenger transport on tramway, trolleybus, special or cable way pursuant to Article 23 of the Act No. 164/1996 Coll. in wording of Acts No. 58/1997 Coll., No. 260/2001 Coll., No. 416/2001 Coll. and No. 114/2004 Coll.

— Carriers operating regular domestic bus transport for the public on the territory of the Slovak Republic, or on the part of the territory of the foreign state as well, or on determined part of the territory of the Slovak Republic on basis of the permission to operate the bus transport and on basis of the transport licence for specific route, which are granted pursuant to Act No. 168/1996 Coll. in wording of Acts No. 386/1996 Coll., No. 58/1997 Coll., No. 340/2000 Coll., No. 416/2001 Coll., No. 506/2002 Coll., No. 534/2003 Coll. and No. 114/2004 Coll.

For example:

— Dopravný podnik Bratislava, a.s.

— Dopravný podnik mesta Košice, a.s.

— Dopravný podnik mesta Prešov, a.s.

— Dopravný podnik mesta Žilina, a.s.

▼B

Finland

Entities providing regular coach transport services under a special or exclusive licence pursuant to the laki luvanvaraisesta henkilöliikenteestä tiellä/ lagen om tillståndspliktig persontrafik på väg (343/1991) and municipal transport authorities and public enterprises providing public transport services by bus, rail or underground railway, or maintaining a network for the purpose of providing such transport services

Sweden

— Entities operating urban railway or tramway services pursuant to lagen (1997:734) om ansvar för viss kollektiv persontrafik and lagen (1990:1157) säkerhet vid tunnelbana och spårväg

— Public entities or private entities operating a trolley bus or bus service pursuant with lagen (1997:734) om ansvar för viss kollektiv persontrafik and yrkestrafiklagen (1998:490)

United Kingdom

— London Regional Transport

— London Underground Limited

— Transport for London

— A subsidiary of Transport for London within the meaning of Section 424(1) of the Greater London Authority Act 1999

— Strathclyde Passenger Transport Executive

— Greater Manchester Passenger Transport Executive

— Tyne and Wear Passenger Transport Executive

— Brighton Borough Council

— South Yorkshire Passenger Transport Executive

— South Yorkshire Supertram Limited

— Blackpool Transport Services Limited

— Conwy County Borough Council

— A person who provides a London local service as defined in Section 179(1) of the Greater London Authority Act 1999 (a bus service) in pursuance of an agreement entered into by Transport for London under Section 156(2) of that Act or in pursuance of a transport subsidiary's agreement as defined in Section 169 of that Act

— Northern Ireland Transport Holding Company

— A person who holds a road service licence under Section 4(1) of the Transport Act (Northern Ireland) 1967 which authorises him to provide a regular service within the meaning of that licence

▼M3

Croatia

Contracting entities referred to in Article 6 of the *Zakon o javnoj nabavi (Narodne novine broj* 90/11) (Public Procurement Act, Official Gazette No. 90/11) which are public undertakings or contracting authorities and which, in accordance with special regulations, engage in the activity of making available the networks or managing the networks for public services of urban railway, automated systems, tramway, bus, trolleybus and cable car (cableway) transport; such as the entities engaging in the said activities as a public service in accordance with the Utilities Act (Official Gazette No. 36/95, 70/97, 128/99, 57/00, 129/00, 59/01, 26/03, 82/04, 110/04, 178/04, 38/09, 79/09, 153/09, 49/11, 84/11, 90/11)

▼B

IV. MARITIME OR INLAND PORT OR OTHER TERMINAL FACILITIES

Belgium

— Gemeentelijk Havenbedrijf van Antwerpen

— Havenbedrijf van Gent

▼B

— Maatschappij der Brugse Zeevaartinrichtigen

— Port autonome de Charleroi

— Port autonome de Namur

— Port autonome de Liège

— Port autonome du Centre et de l'Ouest

— Société régionale du Port de Bruxelles/Gewestelijke Vennootschap van de Haven van Brussel

— Waterwegen en Zeekanaal

— De Scheepvaart

Bulgaria

ДП "Пристанищна инфраструктура"

Entities which on the bases of special or exclusive rights perform exploitation of ports for public transport with national importance or parts thereof, listed in Annex No 1 to Article 103a of the Закона за морските пространства, вътрешните водни пътища и пристанищата на Република България (обн., ДВ, бр.12/11.02.2000):

— "Пристанище Варна" ЕАД

— "Порт Балчик" АД

— "БМ Порт" АД

— "Пристанище Бургас" ЕАД

— "Пристанищен комплекс – Русе" ЕАД

— "Пристанищен комплекс – Лом" ЕАД

— "Пристанище Видин" ЕООД

— "Драгажен флот – Истър" АД

— "Дунавски индустриален парк" АД

Entities which on the bases of special or exclusive rights perform exploitation of ports for public transport with regional importance or parts thereof, listed in Annex No 2 to Article 103a of the Закона за морските пространства, вътрешните водни пътища и пристанищата на Република България (обн., ДВ, бр.12/11.02.2000):

— "Фиш Порт" АД

— Кораборемонтен завод "Порт - Бургас" АД

— "Либърти металс груп" АД

— "Трансстрой – Бургас" АД

— "Одесос ПБМ" АД

— "Поддържане чистотата на морските води" АД

— "Поларис 8" ООД

— "Лесил" АД

— "Ромпетрол – България" АД

— "Булмаркет – ДМ" ООД

— "Свободна зона – Русе" ЕАД

— "Дунавски драгажен флот" – АД

— "Нарен" ООД

— "ТЕЦ Свилоза" АД

— НЕК ЕАД – клон "АЕЦ – Белене"

▼B

— "Нафтекс Петрол" ЕООД

— "Фериботен комплекс" АД

— "Дунавски драгажен флот Дуним" АД

— "ОМВ България" ЕООД

— СО МАТ АД – клон Видин

— "Свободна зона – Видин" ЕАД

— "Дунавски драгажен флот Видин"

— "Дунав турс" АД

— "Меком" ООД

— "Дубъл Ве Ко" ЕООД

Czech Republic

All contracting entities in the sectors which exploit specified geographical area for the purposes of the provision and operation of maritime or inland ports or other terminal facilities to carriers by air, sea or inland waterways (ruled by the Section 4 paragraph 1 letter (i) of Act No. 137/2006 Coll. on Public Contracts, as amended).

Examples of contracting entities:

— České přístavy, a.s.

Denmark

— Ports as defined in § 1 of lov om havne, see Act No 326 of 28 May 1999

Germany

— Seaports owned totally or partially by territorial authorities (Länder, Kreise Gemeinden)

— Inland ports subject to the Hafenordnung pursuant to the Wassergesetze of the Länder

Estonia

— Entities operating pursuant to Article 10 (3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):

— AS Saarte Liinid

— AS Tallinna Sadam

Ireland

— Ports operating pursuant to Harbours Acts 1946 to 2000

— Port of Rosslare Harbour operating pursuant to the Fishguard and Rosslare Railways and Harbours Acts 1899

Greece

— 'Οργανισμός Λιμένος Βόλου Ανώνυμη Εταιρεία' ('Ο.Λ.Β. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ελευσίνας Ανώνυμη Εταιρεία' ('Ο.Λ.Ε. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ηγουμενίτσας Ανώνυμη Εταιρεία' ('Ο.Λ.ΗΓ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ηρακλείου Ανώνυμη Εταιρεία' ('Ο.Λ.Η. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Καβάλας Ανώνυμη Εταιρεία' ('Ο.Λ.Κ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Κέρκυρας Ανώνυμη Εταιρεία' ('Ο.Λ.ΚΕ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Πατρών Ανώνυμη Εταιρεία' ('Ο.Λ.ΠΑ. Α.Ε.'), pursuant to Law No 2932/01

▼B

— 'Οργανισμός Λιμένος Λαυρίου Ανώνυμη Εταιρεία' ('Ο.Λ.Λ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ραφήνας Ανώνυμη Εταιρεία' ('Ο.Λ.Ρ. Α.Ε'), pursuant to Law No 2932/01

— (Port Authorities)

— Other ports, Δημοτικά και Νομαρχιακά Ταμεία (Municipal and Prefectural Ports) governed by Presidential Decree No 649/1977., Law 2987/02, Pres.Decree 362/97 and Law 2738/99

Spain

— Ente público Puertos del Estado

— Autoridad Portuaria de Alicante

— Autoridad Portuaria de Almería – Motril

— Autoridad Portuaria de Avilés

— Autoridad Portuaria de la Bahía de Algeciras

— Autoridad Portuaria de la Bahía de Cádiz

— Autoridad Portuaria de Baleares

— Autoridad Portuaria de Barcelona

— Autoridad Portuaria de Bilbao

— Autoridad Portuaria de Cartagena

— Autoridad Portuaria de Castellón

— Autoridad Portuaria de Ceuta

— Autoridad Portuaria de Ferrol – San Cibrao

— Autoridad Portuaria de Gijón

— Autoridad Portuaria de Huelva

— Autoridad Portuaria de Las Palmas

— Autoridad Portuaria de Málaga

— Autoridad Portuaria de Marín y Ría de Pontevedra

— Autoridad Portuaria de Melilla

— Autoridad Portuaria de Pasajes

— Autoridad Portuaria de Santa Cruz de Tenerife

— Autoridad Portuaria de Santander

— Autoridad Portuaria de Sevilla

— Autoridad Portuaria de Tarragona

— Autoridad Portuaria de Valencia

— Autoridad Portuaria de Vigo

— Autoridad Portuaria de Villagarcía de Arousa

— Other port authorities of the "Comunidades Autónomas" of Andalucía, Asturias, Baleares, Canarias, Cantabria, Cataluña, Galicia, Murcia, País Vasco y Valencia

France

— Port autonome de Paris set up pursuant to Loi n° 68-917 relative au port autonome de Paris of 24 October 1968

— Port autonome de Strasbourg set up pursuant to the convention entre l'Etat et la ville de Strasbourg relative à la construction du port rhénan de Strasbourg et à l'exécution de travaux d'extension de ce port of 20 May 1923, approved by the Law of 26 April 1924

▼B

— Ports autonomes operating pursuant to Articles L. 111-1 et seq. of the code des ports maritimes, having legal personality:

  — Port autonome de Bordeaux

  — Port autonome de Dunkerque

  — Port autonome de La Rochelle

  — Port autonome du Havre

  — Port autonome de Marseille

  — Port autonome de Nantes-Saint-Nazaire

  — Port autonome de Pointe-à-Pitre

  — Port autonome de Rouen

— Ports without legal personality, property of the State (décret n° 2006-330 of 20 march 2006 fixant la liste des ports des départements d'outre-mer exclus du transfert prévu à l'article 30 de la loi du 13 août 2004 relative aux libertés et responsabilités locales), whose management has been conceded to the local chambres de commerce et d'industrie:

  — Port de Fort de France (Martinique)

  — Port de Dégrad des Cannes (Guyane)

  — Port-Réunion (île de la Réunion)

  — Ports de Saint-Pierre et Miquelon

— Ports without legal personality whose property has been transferred to the regional or local authorities, and whose management has been committed to the local chambres de commerce et d'industrie (Article 30 of Loi n° 2004-809 of 13 August 2004 relative aux libertés et responsabilités locales, as amended by Loi n° 2006-1771 of 30 December 2006):

  — Port de Calais

  — Port de Boulogne-sur-Mer

  — Port de Nice

  — Port de Bastia

  — Port de Sète

  — Port de Lorient

  — Port de Cannes

  — Port de Villefranche-sur-Mer

— Voies navigables de France, public body subject to Article 124 of Loi n° 90-1168 of 29 December 1990, as amended

Italy

— State ports (Porti statali) and other ports managed by the Capitaneria di Porto pursuant to the Codice della navigazione, Regio Decreto N° 327 of 30 March 1942

— Autonomous ports (enti portuali) set up by special laws pursuant to Article 19 of the Codice della navigazione, Regio Decreto N° 327 of 30 March 1942

Cyprus

Η Αρχή Λιμένων Κύπρου established by the περί Αρχής Λιμένων Κύπρου Νόμο του 1973

▼B

Latvia

Authorities, which govern ports in accordance with the law "Likumu par ostām":

— Rīgas brīvostas pārvalde

— Ventspils brīvostas pārvalde

— Liepājas speciālas ekonomiskās zona pārvalde

— Salacgrīvas ostas pārvalde

— Skultes ostas pārvalde

— Lielupes ostas pārvalde

— Engures ostas pārvalde

— Mērsraga ostas pārvalde

— Pāvilostas ostas pārvalde

— Rojas ostas pārvalde

Other institutions which make purchases according to law "Par iepirkumu sabiedrisko pakalpojumu sniedzēju vajadzībām" and which govern ports in accordance with the law "Likumu par ostām".

Lithuania

— State Enterprise Klaipėda State Sea Port Administration acting in compliance with the Law on the Klaipėda State Sea Port Administration of the Republic of Lithuania (Official Gazette, No. 53-1245, 1996)

— State Enterprise "Vidaus vandens kelių direkcija" acting in compliance with the Code on Inland Waterways Transport of the Republic of Lithuania (Official Gazette, No. 105-2393, 1996)

— Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and operating in the field of maritime or inland port or other terminal facilities in accordance with the Code of Inland Waterways Transport of the Republic of Lithuania.

Luxembourg

— Port de Mertert, set up and operating pursuant to the loi relative à l'aménagement et à l'exploitation d'un port fluvial sur la Moselle of 22 July 1963, as amended

Hungary

— Ports operating pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2000. évi XLII. törvény a vízi közlekedésről

Malta

— L-Awtorita' Marittima ta' Malta (Malta Maritime Authority)

Netherlands

Contracting entities in the field of sea port or inland port or other terminal equipment. For instance:

— Havenbedrijf Rotterdam

Austria

— Inland ports owned totally or partially by the Länder and/or Gemeinden

Poland

Entities established on the basis of ustawa z dnia 20 grudnia 1996 r. o portach i przystaniach morskich, including among others:

▼B

— Zarząd Morskiego Portu Gdańsk S.A.

— Zarząd Morskiego Portu Gdynia S.A.

— Zarząd Portów Morskich Szczecin i Świnoujście S.A.

— Zarząd Portu Morskiego Darłowo Sp. z o.o.

— Zarząd Portu Morskiego Elbląg Sp. z o.o.

— Zarząd Portu Morskiego Kołobrzeg Sp. z o.o.

— Przedsiębiorstwo Państwowe Polska Żegluga Morska

Portugal

— APDL — Administração dos Portos do Douro e Leixões, S.A., pursuant to Decreto-Lei Nº 335/98 do 3 de Novembro 1998

— APL — Administração do Porto de Lisboa, S.A., pursuant to Decreto-Lei Nº 336/98 of do 3 de Novembro 1998

— APS — Administração do Porto de Sines, S.A., pursuant to Decreto-Lei Nº 337/98 do 3 de Novembro 1998

— APSS — Administração dos Portos de Setúbal e Sesimbra, S.A., pursuant to Decreto-Lei Nº 338/98 do 3 de Novembro 1998

— APA — Administração do Porto de Aveiro, S.A., pursuant to Decreto-Lei Nº 339/98 do 3 de Novembro 1998

— Instituto Portuário dos Transportes Marítimos, I.P. (IPTM, I.P.), pursuant to Decreto-Lei Nº 146/2007, do 27 de Abril 2007

Romania

— Compania Națională "Administrația Porturilor Maritime" S.A. Constanța

— Compania Națională "Administrația Canalelor Navigabile S.A."

— Compania Națională de Radiocomunicații Navale "RADIONAV" S.A.

— Regia Autonomă "Administrația Fluvială a Dunării de Jos"

— Compania Națională "Administrația Porturilor Dunării Maritime"

— Compania Națională "Administrația Porturilor Dunării Fluviale" S.A.

— Porturile: Sulina, Brăila, Zimnicea și Turnul-Măgurele

Slovenia

Sea ports in full or partial state ownership performing economic public service pursuant to the Pomorski Zakonik (Uradni list RS, 56/99).

Mat. št.	Naziv	Poštna št.	Kraj
5144353	LUKA KOPER d.d.	6000	KOPER - CAPODISTRIA
5655170	Sirio d.o.o.	6000	KOPER

Slovakia

Entities operating non public inland ports for operating of river transport by carriers on basis of the consent granted by the state authority or entities established by the state authority for operating of public river ports pursuant to Act No. 338/2000 Coll. in wording of Acts No. 57/2001 Coll. and No. 580/2003 Coll.

▼B

Finland

— Ports operating pursuant to the laki kunnallisista satamajärjestyksistä ja liikennemaksuista/lagen om kommunala hamnanordningar och trafikavgifter (955/1976) and ports instituted under a licence pursuant to Section 3 of the laki yksityisistä yleisistä satamista/lagen om privata allmänna hamnar (1156/1994)

— Saimaan kanavan hoitokunta/Förvaltningsnämnden för Saima kanal

Sweden

Ports and terminal facilities according to lagen (1983:293) om inrättande, utvidgning och avlysning av allmän farled och allmän hamn and förordningen (1983:744) om trafiken på Göta kanal

United Kingdom

— A local authority which exploits a geographical area for the purpose of providing maritime or inland port or other terminal facilities to carriers by sea or inland waterway

— A harbour authority within the meaning of Section 57 of the Harbours Act 1964

— British Waterways Board

— A harbour authority as defined by Section 38(1) of the Harbours Act (Northern Ireland) 1970

▼M3

Croatia

Contracting entities referred to in Article 6 of the *Zakon o javnoj nabavi (Narodne novine broj* 90/11) (Public Procurement Act, Official Gazette No. 90/11) which are public undertakings or contracting authorities and which, in accordance with special regulations, engage in the activity relating to the exploiting of a geographical area with the aim of making available sea ports, river ports and other transport terminals to operators in sea or river transport; such as the entities engaging in the said activities based on the awarded concession in accordance with the Maritime Domain and Seaports Act (Official Gazette No. 158/03, 100/04, 141/06 and 38/09)

▼B

V. AIRPORT INSTALLATIONS

Belgium

— Brussels International Airport Company

— Belgocontrol

— Luchthaven Antwerpen

— Internationale Luchthaven Oostende-Brugge

— Société Wallonne des Aéroports

— Brussels South Charleroi Airport

— Liège Airport

Bulgaria

Главна дирекция "Гражданска въздухоплавателна администрация"

ДП "Ръководство на въздушното движение"

Airport operators of civil airports for public use determined by the Council of Ministers pursuant to Article 43(3) of the Закона на гражданското въздухоплаване (обн., ДВ, бр.94/01.12.1972):

— "Летище София" ЕАД

— "Фрапорт Туин Стар Еърпорт Мениджмънт" АД

— "Летище Пловдив" ЕАД

— "Летище Русе" ЕООД

— "Летище Горна Оряховица" ЕАД

▼B

Czech Republic

All contracting entities in the sectors which exploit specified geographical area for the purposes of the provision and operation of airports (ruled by the Section 4 paragraph 1 letter (i) of Act No. 137/2006 Coll. on Public Contracts, as amended).

Examples of contracting entities:

— Česká správa letišť, s.p.

— Letiště Karlovy Vary s.r.o.

— Letiště Ostrava, a.s.

— Správa Letiště Praha, s. p.

Denmark

— Airports operating on the basis of an authorisation pursuant to § 55(1) of the lov om luftfart, see Consolidation Act No 731 of 21 June 2007

Germany

— Airports as defined in Article 38(2)(1) of the Luftverkehrs-Zulassungs-Ordnung of 19 June 1964, as last amended on 5 January 2007

Estonia

Entities operating pursuant to Article 10 (3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):

— AS Tallinna Lennujaam

— Tallinn Airport GH AS

Ireland

— Airports of Dublin, Cork and Shannon managed byAer Rianta –Irish Airports

— Airports operating on the basis of a public use licence granted pursuant to the Irish Aviation Authority Act 1993 as amended by the Air Navigation and Transport (Amendment) Act, 1998, and at which any scheduled air services are performed by aircraft for the public transport of passengers, mail or cargo

Greece

— 'Υπηρεσία Πολιτικής Αεροπορίας' ('ΥΠΑ') operating pursuant to Legislative Decree No 714/70, as amended by Law No 1340/83; the organisation of the company is laid down by Presidential Decree No. 56/89, as amended subsequently

— The company 'Διεθνής Αερολιμένας Αθηνών' at Spata operating pursuant to Legislative Decree No 2338/95 Κύρωση Σύμβασης Ανάπτυξης του Νέου Διεθνούς Αεροδρομίου της Αθήνας στα Σπάτα, 'ίδρυση της εταιρείας 'Διεθνής Αερολιμένας Αθηνών Α.Ε.' έγκριση περιβαλλοντικών όρων και άλλες διατάξεις')

— 'Φορείς Διαχείρισης' in accordance with Presidential Decree No 158/02 'Ίδρυση, κατασκευή, εξοπλισμός, οργάνωση, διοίκηση, λειτουργία και εκμετάλλευση πολιτικών αερολιμένων από φυσικά πρόσωπα, νομικά πρόσωπα ιδιωτικού δικαίου και Οργανισμούς Τοπικής Αυτοδιοίκησης' (Greek Official Gazette A 137)

Spain

— Ente público Aeropuertos Españoles y Navegación Aérea (AENA)

France

— Airports operated by State-owned companies pursuant to Articles L.251-1, L.260-1 and L.270-1 of the code de l'aviation civile

— Airports operating on the basis of a concession granted by the State pursuant to Article R.223-2 of the code de l'aviation civile

— Airports operating pursuant to an arrêté préfectoral portant autorisation d'occupation temporaire

▼B

— Airports set up by a public authority and which are the subject of a convention as laid down in Article L.221-1 of the code de l'aviation civile

— Airports whose property has been transferred to regional or local authorities or to a group of them pursuant to Loi n° 2004-809 of 13 August 2004 relative aux libertés et responsabilités locales, notably its Article 28:

  — Aérodrome d'Ajaccio Campo-dell'Oro

  — Aérodrome d'Avignon

  — Aérodrome de Bastia-Poretta

  — Aérodrome de Beauvais-Tillé

  — Aérodrome de Bergerac-Roumanière

  — Aérodrome de Biarritz-Anglet-Bayonne

  — Aérodrome de Brest Bretagne

  — Aérodrome de Calvi-Sainte-Catherine

  — Aérodrome de Carcassonne en Pays Cathare

  — Aérodrome de Dinard-Pleurthuit-Saint-Malo

  — Aérodrome de Figari-Sud Corse

  — Aérodrome de Lille-Lesquin

  — Aérodrome de Metz-Nancy-Lorraine

  — Aérodrome de Pau-Pyrénées

  — Aérodrome de Perpignan-Rivesaltes

  — Aérodrome de Poitiers-Biard

  — Aérodrome de Rennes-Saint-Jacques

— State-owned civilian airports whose management has been conceded to a chambre de commerce et d'industrie (Article 7 of Loi n° 2005-357 of 21 April 2005 relative aux aéroports and Décret n° 2007-444 of 23 February 2007 relatif aux aérodromes appartenant à l'Etat):

  — Aérodrome de Marseille-Provence

  — Aérodrome d'Aix-les-Milles et Marignane-Berre

  — Aérodrome de Nice Côte-d'Azur et Cannes-Mandelieu

  — Aérodrome de Strasbourg-Entzheim

  — Aérodrome de Fort-de France-le Lamentin

  — Aérodrome de Pointe-à-Pitre-le Raizet

  — Aérodrome de Saint-Denis-Gillot

— Other State-owned civilian airports excluded from the transfer to regional and local authorities pursuant to Décret n° 2005-1070 of 24 August 2005, as amended:

  — Aérodrome de Saint-Pierre Pointe Blanche

  — Aérodrome de Nantes Atlantique et Saint-Nazaire-Montoir

— Aéroports de Paris (Loi n° 2005-357 of 20 April 2005 and Décret n° 2005-828 of 20 July 2005)

▼B

Italy

— From 1 January 1996, the Decreto Legislativo N° 497 of 25 November 1995, relativo alla trasformazione dell'Azienda autonoma di assistenza al volo per il traffico aereo generale in ente pubblico economico, denominato ENAV, Ente nazionale di assistenza al volo, reconducted several times and subsequently transformed into law, Legge N° 665 of 21 December 1996 has finally established the transformation of that entity into a share company (S.p.A) as from 1 January 2001

— Managing entities set up by special laws

— Entities operating airport facilities on the basis of a concession granted pursuant to Article 694 of the Codice della navigazione, Regio Decreto N° 327 of 30 March 1942

— Airport entities, including the managing companies SEA (Milan) and ADR (Fiumicino)

Cyprus

Latvia

— Valsts akciju sabiedrība "Latvijas gaisa satiksme"

— Valsts akciju sabiedrība "Starptautiskā lidosta "Rīga""

— SIA "Aviasabiedrība "Liepāja""

Lithuania

— State Enterprise Vilnius International Airport

— State Enterprise Kaunas Airport

— State Enterprise Palanga International Airport

— State Enterprise "Oro navigacija"

— Municipal Enterprise "Šiaulių oro uostas"

— Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and operating in the field of airport installations in accordance with the Law on Aviation of the Republic of Lithuania (Official Gazette, No. 94-2918, 2000)

Luxembourg

— Aéroport du Findel

Hungary

— Airports operating pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 1995. évi XCVII. törvény a légiközlekedésről

— Budapest Ferihegy Nemzetközi Repülőtér managed by Budapest Airport Rt. on the basis of 1995. évi XCVII. törvény a légiközlekedésről and 83/2006. (XII. 13.) GKM rendelet a légiforgalmi irányító szolgálatot ellátó és a légiforgalmi szakszemélyzet képzését végző szervezetről

Malta

— L-Ajruport Internazzjonali ta' Malta (Malta International Airport)

Netherlands

Airports operating pursuant to Articles 18 and following of the Luchtvaartwet. For instance:

— Luchthaven Schiphol

▼B

Austria

— Entities authorised to provide airport facilities pursuant to the Luftfahrtgesetz, BGBl. No 253/1957, as amended

Poland

— Public undertaking "Porty Lotnicze" operating on the basis of ustawa z dnia 23 października 1987 r. o przedsiębiorstwie państwowym "Porty Lotnicze"

— Port Lotniczy Bydgoszcz S.A.

— Port Lotniczy Gdańsk Sp. z o.o.

— Górnośląskie Towarzystwo Lotnicze S.A. Międzynarodowy Port Lotniczy Katowice

— Międzynarodowy Port Lotniczy im. Jana Pawła II Kraków - Balice Sp. z o.o.

— Lotnisko Łódź Lublinek Sp. z o.o.

— Port Lotniczy Poznań - Ławica Sp. z o.o.

— Port Lotniczy Szczecin - Goleniów Sp. z o.o.

— Port Lotniczy Wrocław S.A.

— Port Lotniczy im. Fryderyka Chopina w Warszawie

— Port Lotniczy Rzeszów - Jasionka

— Porty Lotnicze "Mazury- Szczytno" Sp. z o.o. w Szczytnie

— Port Lotniczy Zielona Góra - Babimost

Portugal

— ANA — Aeroportos de Portugal, S.A., set up pursuant to Decreto-Lei Nº 404/98 do 18 de Dezembro 1998

— NAV — Empresa Pública de Navegação Aérea de Portugal, E. P., set up pursuant to Decreto-Lei Nº 404/98 do 18 de Dezembro 1998

— ANAM — Aeroportos e Navegação Aérea da Madeira, S. A., set up pursuant to Decreto-Lei Nº 453/91 do 11 de Dezembro 1991

Romania

— Compania Națională "Aeroporturi București" S.A.

— Societatea Națională "Aeroportul Internațional Mihail Kogălniceanu-Constanța"

— Societatea Națională "Aeroportul Internațional Timișoara-Traian Vuia"-S.A.

— Regia Autonomă "Administrația Română a Serviciilor de Trafic Aerian ROMATSA"

— Aeroporturile aflate în subordinea Consiliilor Locale

— S.C. Aeroportul Arad S.A.

— Regia Autonomă Aeroportul Bacău

— Regia Autonomă Aeroportul Baia Mare

— Regia Autonomă Aeroportul Cluj Napoca

— Regia Autonomă Aeroportul Internațional Craiova

— Regia Autonomă Aeroportul Iași

— Regia Autonomă Aeroportul Oradea

— Regia Autonomă Aeroportul Satu-Mare

— Regia Autonomă Aeroportul Sibiu

— Regia Autonomă Aeroportul Suceava

— Regia Autonomă Aeroportul Târgu Mureș

▼B

— Regia Autonomă Aeroportul Tulcea

— Regia Autonomă Aeroportul Caransebeș

Slovenia

Public civil airports that operate pursuant to the Zakon o letalstvu (Uradni list RS, 18/01)

Mat. št.	Naziv	Poštna št.	Kraj
1589423	Letalski center Cerklje ob Krki	8263	Cerklje ob Krki
1913301	Kontrola zračnega prometa d.o.o.	1000	Ljubljana
5142768	Aerodrom Ljubljana d.d.	4210	Brnik-Aerodrom
5500494	Aerodrom Portorož, d.o.o.	6333	Sečovlje - Sicciole

Slovakia

Entities operating airports on basis of consent granted by state authority and entities providing for aerial telecommunications services pursuant to Act No. 143/1998 Coll. in wording of Acts No. 57/2001 Coll., No. 37/2002 Coll., No. 136/2004 Coll. and No 544/2004 Coll.

For example:

— Letisko M. R. Štefánika, a.s., Bratislava

— Letisko Poprad – Tatry, a.s.

— Letisko Košice, a.s.

Finland

Airports managed by the 'Ilmailulaitos Finavia/Luftfartsverket Finavia', or by a municipal or public enterprise pursuant to the ilmailulaki/luftfartslagen (1242/2005) and laki Ilmailulaitoksesta/lag om Luftfartsverket (1245/2005)

Sweden

— Publicly-owned and operated airports in accordance with luftfartslagen (1957:297)

— Privately-owned and operated airports with an operating licence under the act, where this licence corresponds to the criteria of Article 2(3) of the Directive

United Kingdom

— A local authority which exploits a geographical area for the purpose of providing airport or other terminal facilities to carriers by air

— An airport operator within the meaning of the Airports Act 1986 who has the management of an airport subject to economic regulation under Part IV of that Act

— Highland and Islands Airports Limited

— An airport operator within the meaning of the Airports (Northern Ireland) Order 1994

— BAA Ltd.

▼M3

Croatia

Contracting entities referred to in Article 6 of the *Zakon o javnoj nabavi (Narodne novine broj* 90/11) (Public Procurement Act, Official Gazette No. 90/11) which are public undertakings or contracting authorities and which, in accordance with special regulations, engage in the activity relating to the exploiting of a geographical area with the aim of making available airports and other terminal equipment to air transport operators; such as the entities engaging in the said activities based on the awarded concession in accordance with the Airports Act (Official Gazette No. 19/98 and 14/11)

▼B

VI. RAIL SERVICES

Belgium

— SNCB Holding/NMBS Holding

— Société nationale des Chemins de fer belges//Nationale Maatschappij der Belgische Spoorwegen

— Infrabel

Bulgaria

— Национална компания 'Железопътна инфраструктура'

— 'Български държавни железници' ЕАД

— 'БДЖ — Пътнически превози' ЕООД

— 'БДЖ — Тягов подвижен състав (Локомотиви)' ЕООД

— 'БДЖ — Товарни превози' ЕООД

— 'Българска Железопътна Компания' АД

— 'Булмаркет — ДМ' ООД

Czech Republic

All contracting entities in the sectors which supply services in the field of rail services defined in the section 4 paragraph 1 letter (f) of Act No 137/2006 Coll. on Public Contracts, as amended.

Examples of contracting entities:

— ČD Cargo, a.s.

— České dráhy, a.s

— Správa železniční dopravní cesty, státní organizace

Denmark

— DSB

— DSB S-tog A/S

— Metroselskabet I/S

Germany

— Deutsche Bahn AG

— Other undertakings providing railway services to the public pursuant to Article 2(1) of the Allgemeines Eisenbahngesetz of 27 December 1993, as last amended on 26 February 2008

Estonia

— Entities operating pursuant to Article 10(3) of the Public Procurement Act

(RT I 21.2.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332)

— AS Eesti Raudtee

— AS Elektriraudtee

Ireland

— Iarnród Éireann [Irish Rail]

— Railway Procurement Agency

Greece

— 'Οργανισμός Σιδηροδρόμων Ελλάδος Α.Ε.' ('Ο.Σ.Ε. Α.Ε.'), pursuant to Law No 2671/98

▼B

— 'ΕΡΓΟΣΕ A.E.' pursuant to Law No 2366/95

Spain

— Ente público Administración de Infraestructuras Ferroviarias (ADIF)

— Red Nacional de los Ferrocarriles Españoles (RENFE)

— Ferrocarriles de Vía Estrecha (FEVE)

— Ferrocarrils de la Generalitat de Catalunya (FGC)

— Eusko Trenbideak (Bilbao)

— Ferrocarrils de la Generalitat Valenciana. (FGV)

— Serveis Ferroviaris de Mallorca (Ferrocarriles de Mallorca)

— Ferrocarril de Soller

— Funicular de Bulnes

France

— Société nationale des chemins de fer français and other rail networks open to the public, referred to in Loi d'orientation des transports intérieurs no 82-1153 of 30 December 1982, Title II, Chapter 1

— Réseau ferré de France, State-owned company set up by Law no 97-135 of 13 February 1997

Italy

— Ferrovie dello Stato S. p. A. including le Società partecipate

— Entities, companies and undertakings providing railway services on the basis of a concession pursuant to Article 10 of Royal Decree No 1447 of 9 May 1912, approving the consolidated text of the laws on le ferrovie concesse all'industria privata, le tramvie a trazione meccanica e gli automobili

— Entities, companies and undertakings providing railway services on the basis of a concession pursuant to Article 4 of Law No410 of 4 June 1949 — Concorso dello Stato per la riattivazione dei pubblici servizi di trasporto in concessione

— Entities, companies and undertakings or local authorities providing railway services on the basis of a concession pursuant to Article 14 of Law 1221 of 2 August 1952 — Provvedimenti per l'esercizio ed il potenziamento di ferrovie e di altre linee di trasporto in regime di concessione

— Entities, companies and undertakings providing public transport services, pursuant to articles 8 and 9 of the decreto legislativo No422 of 19 November 1997 — Conferimento alle regioni ed agli enti locali di funzioni e compiti in materia di trasporto pubblico locale, a norma dell'articolo 4, comma 4, della L. 15 marzo 1997, n. 9 — as modified by decreto legislativo No400 of 20 September 1999, and by article 45 of the Legge No166 of 1 August 2002

Cyprus

Latvia

— Valsts akciju sabiedrība 'Latvijas dzelzceļš'

— Valsts akciju sabiedrība 'Vaiņodes dzelzceļš'

Lithuania

— Akcinė bendrovė 'Lietuvos geležinkeliai'

▼B

— Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No 84-2000, 1996; No 4-102, 2006) and operating in the field of railway services in accordance with the Code of Railway Transport of the Republic of Lithuania (Official Gazette, No 72-2489, 2004)

Luxembourg

— Chemins de fer luxembourgeois (CFL)

Hungary

— Entities providing rail transport services to the public pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2005. évi CLXXXIII. törvény a vasúti közlekedésről and on the basis of an authorization pursuant to 45/2006. (VII. 11.) GKM rendelet a vasúti társaságok működésének engedélyezéséről

For example:

— Magyar Államvasutak (MÁV)

Malta

Netherlands

— Procuring entities in the field of railway services. For instance:

— Nederlandse Spoorwegen

— ProRail

Austria

— Österreichische Bundesbahn

— Schieneninfrastrukturfinanzierungs-Gesellschaft mbH sowie

— Entities authorised to provide transport services pursuant to Eisenbahngesetz, BGBl. No 60/1957, as amended

Poland

— Entities providing rail transport services, operating on the basis of ustawa o komercjalizacji, restrukturyzacji i prywatyzacji przedsiębiorstwa państwowego 'Polskie Koleje Państwowe' z dnia 8 września 2000 r.; including among others:

— PKP Intercity Sp. z o.o.

— PKP Przewozy Regionalne Sp. z o.o.

— PKP Polskie Linie Kolejowe S.A.

— 'Koleje Mazowieckie — KM' Sp. z o.o.

— PKP Szybka Kolej Miejska w Trójmieście Sp. z o.o.

— PKP Warszawska Kolej Dojazdowa Sp. z o.o.

Portugal

— CP — Caminhos de Ferro de Portugal, E.P., pursuant to Decreto-Lei N^{o} 109/77 do 23 de Março 1977

— REFER, E.P., pursuant to Decreto-Lei N^{o} 104/97 do 29 de Abril 1997

— RAVE, S.A., pursuant to Decreto-Lei N^{o} 323-H/2000 of 19 de Dezembro 2000

— Fertagus, S.A., pursuant to Decreto-Lei N^{o} 78/2005, of 13 de Abril

— Public authorities and public undertakings providing railway services pursuant to Lei N^{o} 10/90 do 17 de Março 1990

▼B

— Private undertakings providing railway services pursuant to Lei N^{o} 10/90 do 17 de Março 1990, where they hold special or exclusive rights

Romania

— Compania Națională Căi Ferate — CFR

— Societatea Națională de Transport Feroviar de Marfă 'CFR — Marfă'

— Societatea Națională de Transport Feroviar de Călători 'CFR — Călători'

Slovenia

Mat. št.	Naziv	POŠTNA ŠT. IN KRAJ
5142733	Slovenske železnice, d. o. o.	1000 LJUBLJANA

Slovakia

— Entities operating railways and cable ways and facilities related thereto pursuant to Act No. 258/1993 Coll. in wording of Acts No. 152/1997 Coll. and No. 259/2001 Coll.

— Entities, which are carriers providing for railway transport to the public under the Act No. 164/1996 Coll. in wording of Acts No. 58/1997 Coll., No. 260/2001 Coll., No. 416/2001 Coll. and No. 114/2004 Coll. and on basis of governmental decree No. 662 of 7. July 2004

For example:

— Železnice Slovenskej republiky, a.s.

— Železničná spoločnosť Slovensko, a.s.

Finland

— VR Osakeyhtiö//VR Aktiebolag

Sweden

— Public entities operating railway services in accordance with järnvägslagen (2004:519) and järnvägsförordningen (2004:526)

— Regional and local public entities operating regional or local railway communications pursuant to lagen (1997:734) om ansvar för viss kollektiv persontrafik

— Private entities operating railway services pursuant to an authorisation granted under förordningen (1996:734) om statens spåranläggningar, where such permission complies with Article 2(3) of Directive 2004/17/EC

United Kingdom

— Network Rail plc

— Eurotunnel plc

— Northern Ireland Transport Holding Company

— Northern Ireland Railways Company Limited

— Providers of rail services which operate on the basis of special or exclusive rights granted by the Department of Transport or any other competent authority

▼M3

Croatia

Contracting entities referred to in Article 6 of the *Zakon o javnoj nabavi (Narodne novine broj* 90/11) (Public Procurement Act, Official Gazette No. 90/11) which are public undertakings or contracting authorities and which, in accordance with special regulations, engage in the activity of making available the networks or managing the networks for public railway transport services

▼B

SECTION D

SERVICES COVERED BY TITLE V OF PART IV OF THIS AGREEMENT

A. SCHEDULE OF COSTA RICA

The Title applies to all services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Section are subject to the Lists of Commitments on Establishment, Cross-Border Supply of Services and Key Personnel and Graduate Trainees and Business Services Sellers.

The Title does not cover procurement of the following services, as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

1. Research and Development

   Division 81 Research and Development Services

2. Management of Government-Owned Facilities (Administrative Facilities and Service Buildings, Airfield, Communications, and Missile Facilities, Educational Buildings, Hospital Buildings, Industrial Buildings, Residential Buildings, Warehouse Buildings, Research and Development Facilities, Other Buildings, Conservation and Development Facilities, Highways, Roads, Streets, Bridges and Railways, Electric Power Generation (EPG) Facilities, Utilities, Other Non-Building Facilities).

3. Management and Distribution of Lotteries

   Class 9692 Gambling and betting services

4. Public Services

   Division 69 Electricity Distribution Services; Gas and Water Distribution Services through mains

   Division 91 Public Administration and other services to the community as whole; Compulsory Social Security Services

   Division 92 Education Services (public education)

   Division 93 Health and Social Services

B. SCHEDULE OF EL SALVADOR

The Title applies to all services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F and, except for the services excluded in this Section. All services covered by this Section are subject to the Lists of Commitments on Establishment, Cross-Border Supply of Services and Key Personnel and Graduate Trainees and Business Services Sellers.

C. SCHEDULE OF GUATEMALA

The Title applies to all services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Section are subject to the Lists of Commitments on Establishment, Cross-Border Supply of Services and Key Personnel and Graduate Trainees and Bussiness Services Sellers.

The Title does not cover procurement of the following services, as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

▼B

1. Public Services

Division 69 Electricity Distribution Services; Gas and Water Distribution Services through mains.

Division 91 Public Administration and other services to the community as a whole; Compulsory Social Security Services.

Division 92 Education Services (public education).

Division 93 Health and Social Services.

Division 94 Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services.

2. Individual Professional Services (The Title does not cover the contracting of individuals, for defined periods, who provide a professional service, where such contracting is not used to avoid the obligations of the Title.)

D. SCHEDULE OF HONDURAS

The Title applies to all services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections, and Section F, except for the services excluded in this Section. All services covered by this Section are subject to the existing measures listed in each Party's Lists of Commitments on Establishment, Cross-Border Supply of Services and Key Personnel and Graduate Trainees and Business Services Sellers

The Title does not cover the following services, as elaborated in CPC, version 1.0:

1. CPC 64 Land Transport Services

2. CPC 66 Air Transport Services

3. CPC 69 Electricity Distribution Services; Gas and Water Distribution Services through mains.

E. SCHEDULE OF NICARAGUA

The Title applies to all services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Section are subject to the List of Commitments on Establishment, Cross-Border Supply of Services and Key Personnel and Graduate Trainees and Business Services Sellers.

The Title does not cover procurement of the followings services:

Management of Government-Owned Facilities (Administrative Facilities and Service Buildings, Airfield, Communications, and Missile Facilities, Educational Buildings, Hospital Buildings, Industrial Buildings, Residential Buildings, Warehouse Buildings, Research and Development Facilities, Other Buildings, Conservation and Development Facilities, Highways, Roads, Streets, Bridges and Railways, Electric Power Generation (EPG) Facilities, Utilities, Other Non-Building Facilities).

The Title does not cover procurement of the following services, as classified in the United Nations Central Product Clasification 1.0 (CPC version 1.0):

Public Services

Division 81 Research and development services

▼B

Division 83 Other professional, scientific and technical services

Division 69 Electricity distribution services; gas and water distribution services through mains

Division 91 Public administration and other services to the community as a whole; compulsory social security services

Division 92 Education Services (public education)

Division 93 Health and social services

Division 94 Sewage and refuse disposal, sanitation and other environmental protection services

F. SCHEDULE OF PANAMA

The Title applies to all services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Section are subject to the Lists of Commitments on Establishment, Cross-Border Supply of Services and Key Personnel and Graduate Trainees and Business Services Sellers.

The Title does not cover the procurement of the following services, as elaborated in the United Nations Central Product Classification (CPC version 1.0):

Code	CPC version 1.0. Description
64	Land transport services
66	Air transport services.
6751	Bus station services.
6781	Travel agency and tour operator services.
68111	Postal services related to letters
68112	Postal services related to parcels
68113	Post office counter services
68119	Other postal services
6911	Electricity transmission and distribution services
692	Water distribution services through mains
81	Research and development services.
91	Public Administration and other Services to the Community as a whole; Compulsory Social Security Services
92	Education Services
93	Health and Social services
9692	Gambling and Betting Services
84	Telecommunications services; information retrieval and supply services

G. EU PARTY

Of the Universal List of Services, as contained in document MTN.GNS/W/120, the following services are included*:

Subject	CPC Reference No.
Maintenance and repair services	6112, 6122, 633, 886

▼B

Subject	CPC Reference No.
Land transport services, including armoured car services, and courier services, except transport of mail	712 (except 71235), 7512, 87304
Air transport services of passengers and freight, except transport of mail	73 (except 7321)
Transport of mail by land, except rail, and by air	71235, 7321
Telecommunications services	752** (except 7524, 7525, 7526)
Financial services	ex 81
(a) Insurance services	812, 814
(b) Banking and investments services***	
Computer and related services	84
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Management consulting services and related services	865, 866****
Architectural services; engineering services and integrated engineering services, urban planning and landscape architectural services; related scientific and technical consulting services; technical testing and analysis services	867
Advertising services	871
Building-cleaning services and property management services	874, 82201 to 82206
Publishing and printing services on a fee or contract basis	88442
Sewage and refuse disposal; sanitation and similar services	94

Notes

1. * Except for services which entities have to procure from another entity pursuant to an exclusive right established by a published law, regulation or administrative provision.

2. ** Except voice telephony, telex, radiotelephony, paging and satellite services.

3. ***

— Except for the procurement or acquisition of fiscal agency or depository services, liquidation, and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities.

▼B

— In Sweden, payments to and from governmental agencies shall be transacted through the Swedish Postal Giro System (Postgiro).

4. **** Except arbitration and conciliation services.

SECTION E

CONSTRUCTION SERVICES

A. SCHEDULE OF COSTA RICA

Title V of Part IV of this Agreement applies to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Section are subject to the Lists of Commitments on Establishment, Cross-Border Supply of Services and, Key Personnel and Graduate Trainees and Business Services Sellers.

B. SCHEDULE OF EL SALVADOR

Title V of Part IV of this Agreement applies to all construction services procured by the Entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Section are subject to Lists of Commitments on Establishment, Cross-Border Supply of Services and, Key Personnel and Graduate Trainees and Business Services Sellers.

C. SCHEDULE OF GUATEMALA

Title V of Part IV of this Agreement applies to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Section are subject to the Lists of Commitments on Establishment, Cross-Border Supply of Services and, Key Personnel and Graduate Trainees and Business Services Sellers.

D. SCHEDULE OF HONDURAS

Title V of Part IV of this Agreement applies to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Section are subject to the existing measures listed in each Party's Lists of Commitments on Establishment, Cross-Border Supply of Services and, Key Personnel and Graduate Trainees and Business Services Sellers.

E. SCHEDULE OF NICARAGUA

Title V of Part IV of this Agreement applies to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Section are subject to the List of Commitments on Establishment, Cross-Border Supply of Services and, Key Personnel and Graduate Trainees and Business Services Sellers.

F. SCHEDULE OF PANAMA

Title V of Part IV of this Agreement applies to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Section are subject to the Lists of Commitments on Establishment, Cross-Border Supply of Services and, Key Personnel and Graduate Trainees and Business Services Sellers.

▼B

G. SCHEDULE OF EU PARTY

A construction services contract is a contract which has as its objective the realisation by whatever means of civil or building works, in the sense of Division 51 of the Central Product Classification.

List of Division 51, CPC:

All services listed in Division 51.

List of Division 51, CPC

Group	Class	Subclass	Title	Corresponding ISCI
SECTION 5			CONSTRUCTION WORK AND CONSTRUCTIONS: LAND	
DIVISION 51			CONSTRUCTION WORK	
511			Pre-erection work at construction sites	
	5111	51110	Site investigation work	4510
	5112	51120	Demolition work	4510
	5113	51130	Site formation and clearance work	4510
	5114	51140	Excavating and earthmoving work	4510
	5115	51150	Site preparation work for mining	4510
	5116	51160	Scaffolding work	4520
512			Construction work for buildings	
	5121	51210	For one- and two-dwelling buildings	4520
	5122	51220	For multi-dwelling buildings	4520
	5123	51230	For warehouses and industrial buildings	4520
	5124	51240	For commercial buildings	4520
	5125	51250	For public entertainment buildings	4520
	5126	51260	For hotel, restaurant and similar buildings	4520
	5127	51270	For educational buildings	4520
	5128	51280	For health buildings	4520
	5129	51290	For other buildings	4520
513			Construction work for civil engineering	

▼B

List of Division 51, CPC				
Group	Class	Subclass	Title	Corresponding ISCI
	5131	51310	For highways (except elevated highways), street, roads, railways and airfield runways	4520
	5132	51320	For bridges, elevated highways, tunnels and subways	4520
	5133	51330	For waterways, harbours, dams and other water works	4520
	5134	51340	For long distance pipelines, communication and power lines (cables)	4520
	5135	51350	For local pipelines and cables; ancillary works	4520
	5136	51360	For constructions for mining and manufacturing	4520
	5137		For constructions for sport and recreation	
		51371	For stadia and sports grounds	4520
		51372	For other sport and recreation installations (for example swimming pools, tennis courts, golf courses)	4520
	5139	51390	For engineering works n.e.c.	4520
514	5140	51400	Assembly and erection of prefabricated constructions	4520
515			Special trade construction work	
	5151	51510	Foundation work, including pile driving	4520
	5152	51520	Water well drilling	4520
	5153	51530	Roofing and water proofing	4520
	5154	51540	Concrete work	4520
	5155	51550	Steel bending and erection (including welding)	4520
	5156	51560	Masonry work	4520
	5159	51590	Other special trade construction work	4520
516			Installation work	
	5161	51610	Heating, ventilation and air conditioning work	4530
	5162	51620	Water plumbing and drain laying work	4530

▼B

List of Division 51, CPC				
Group	Class	Subclass	Title	Corre-sponding ISCI
	5163	51630	Gas fitting construction work	4530
	5164		Electrical work	
		51641	Electrical wiring and fitting work	4530
		51642	Fire alarm construction work	4530
		51643	Burglar alarm system construction work	4530
		51644	Residential antenna construction work	4530
		51649	Other electrical construction work	4530
	5165	51650	Insulation work (electrical wiring, water,heat, sound)	4530
	5166	51660	Fencing and railing construction work	4530
	5169		Other installation work	
		51691	Lift and escalator construction work	4530
		51699	Other installation work n.e.c.	4530
517			Building completion and finishing work	
	5171	51710	Glazing work and window glass installation work	4540
	5172	51720	Plastering work	4540
	5173	51730	Painting work	4540
	5174	51740	Floor and wall tiling work	4540
	5175	51750	Other floor laying, wall covering and wall papering work	4540
	5176	51760	Wood and metal joinery and carpentry work	4540
	5177	51770	Interior fitting decoration work	4540
	5178	51780	Ornamentation fitting work	4540

▼B

List of Division 51, CPC				
Group	Class	Subclass	Title	Corre-sponding ISCI
	5179	51790	Other building completion and finishing work	4540
518	5180	51800	Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator	4550

SECTION F

GENERAL NOTES

A. SCHEDULE OF COSTA RICA

Unless otherwise specified herein, the following General Notes apply without exception to Title V of Part IV of this Agreement, including to all Sections of this Appendix.

1. Use of lists of suppliers:

Entities listed in Sections A, B and C of this Appendix, may use a list of suppliers, according to the provisions of Article 215.

2. Limited tendering:

Procuring entities listed in Sections A, B and C, may award contracts by limited tendering procedures in each of the following circumstances, in addition to those listed in Article 220:

(a) if it is strictly necessary for reasons caused by events unforeseen and inevitable for the procuring entity such as natural catastrophes, and involving high ranking public interests such as public health and security, duly proven;

(b) if these contracts concern sensitive issues related to national security;

(c) if these contracts are concluded to urgently obtain legal advice on specific legal procedures;

(d) if these contracts concern conciliation and arbitration services, and

(e) if these contracts concern building and establishment of government offices located abroad, as well as employment of foreign physical persons or legal representation abroad.

3. Specific exclusions:

(a) Title V of Part IV of this Agreement does not apply to procurement by one Costa Rican entity of a good or service obtained or acquired from another Costa Rican entity;

(b) For a time period no longer than five years from the entry into force of this Agreement, provisions of Article 213, Article 218, Appendix 4 and Appendix 6, shall not apply to procurements awarded under framework agreements ([1]);

(c) Provisions of Appendix 6 shall not apply to entities listed on Section B of this Appendix;

([1]) Framework agreements as provided in article 115 of Executive Decree 33411-H from September 27th 2006, *Reglamento a la Ley de Contratación Administrativa.*

▼B

(d) Where entities covered in this Appendix require other persons or entities, that have themselves obtained this right through a tendering procedure to procure on their behalf, the principles included in Article 211 shall apply instead of the specific provisions of Article 210, paragraph.4. This provision does not apply for the procurement made by a central purchasing body on behalf of a covered entity. This provision shall not be understood as a means to modify or rectify coverage mutually agreed in this Agreement between Costa Rica and the European Union, which is regulated under provisions of Article 226;

(e) Title V of Part IV of this Agreement does not apply to government programs for MSMEs.

4. Adjustment of thresholds:

Where a threshold value for a covered procurement applied between the Republics of the CA Party, rises above the level of a corresponding threshold value in Title V of Part IV of this Agreement, the Republics of the CA Party shall adjust the corresponding threshold value of the Title, in order to accord to the goods, services and suppliers of the EU Party the same treatment that they accord to their own goods, services and suppliers. The Republics of the CA Party shall make available to the EU Party through the Single Point of Access at a regional level or notify the EU Party through the Association Committee, any adjustment made in accordance with this paragraph.

The Republics of the CA Party shall convert the thresholds of the Title into their respective national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2012. Except for El Salvador and Panama the conversion shall be based on the official conversion rate of its central bank, using the average of the daily values of its currency in terms of the U.S. dollar. Such procedure will take place over the two-year period ending September 30 preceeding the year in which the adjustment made by the Republics of the CA Party will be effective.

B. SCHEDULE OF EL SALVADOR

Unless otherwise specified herein, the following General Notes apply without exception to Title V of Part IV of this Agreement, including to all Sections of this Appendix.

1. Specific exclusion: Title V of Part IV of this Agreement does not apply to procurement by one Salvadorian Entity of a good or service obtained or acquired from another Salvadorian entity.

2. Title V of Part IV of this Agreement applies to all goods procured by the entities listed in Sections A to C of this Appendix, subject to the Notes to the respective Sections and Section F.

3. Procuring entities listed in Sections A, B and C, may use lists of suppliers.

4. Adjustment of thresholds:

Where a threshold value for a covered procurement applied between the Republics of the CA Party, rises above the level of a corresponding threshold value in Title V of Part IV of this Agreement, the Republics of the CA Party shall adjust the corresponding threshold value of the Title, in order to accord to the goods, services and suppliers of the EU Party the same treatment that they accord to their own goods, services and suppliers. The Republics of the CA Party shall make available to the EU Party through the Single Point of Access at a regional level or notify the EU Party through the Association Committee, any adjustment made in accordance with this paragraph.

▼B

The Republics of the CA Party shall convert the thresholds of the Title into their respective national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2012. Except for El Salvador and Panama the conversion shall be based on the official conversion rate of its central bank, using the average of the daily values of its currency in terms of the U.S. dollar. Such procedure will take place over the two-year period ending September 30 preceeding the year in which the adjustment made by the Republics of the CA Party will be effective.

C. SCHEDULE OF GUATEMALA

Unless otherwise specified herein, the following General Notes apply without exception to Title V of Part IV of this Agreement, including to all Sections of this Appendix.

Section A

1. Title V of Part IV of this Agreement does not apply to procurement by one Guatemalan entity of a good or service obtained or acquired from another Guatemalan entity.

2. Title V of Part IV of this Agreement does not apply to procurement of unrefined minerals naturally occurring in Guatemala for the construction of public works.

3. Title V of Part IV of this Agreement does not apply to the exceptions established in Article 44 of the *Ley de Contrataciones del Estado, Decreto No. 57-92 del Congreso de la República de Guatemala* and its amendments.

4. Where procuring entities covered in Sections A, B and C, require other persons or entities that have themselves obtained this right through a tendering procedure to procure on their behalf, the principles of Title V of Part IV of this Agreement included in Article 211 shall apply instead of the specific provisions of Article 210 paragraph 4.

5. Procuring entities listed in Sections A, B and C, may award contracts by limited tendering procedures in the following circumstances, in addition to those listed in Article 220, if these contracts are concluded to urgently obtain legal advice on specific legal procedures or if these contracts concern conciliation and arbitration services.

6. Procuring entities listed in Sections A, B and C, may use list of suppliers.

Section B

1. Adjustment of thresholds:

Where a threshold value for a covered procurement applied between the Republics of the CA Party, rises above the level of a corresponding threshold value in Title V of Pat IV of this Agreement, the Republics of the CA Party shall adjust the corresponding threshold value of the Title, in order to accord to the goods, services and suppliers of the EU Party the same treatment that they accord to their own goods, services and suppliers. The Republics of the CA Party shall make available to the EU Party through the Single Point of Access at a regional level or notify the EU Party through the Association Committee, any adjustment made in accordance with this paragraph

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The Republics of the CA Party shall convert the thresholds of the Title into their respective national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2012. Except for El Salvador and Panama the conversion shall be based on the official conversion rate of its central bank, using the average of the daily values of its currency in terms of the U.S. dollar. Such procedure will take place over the two-year period ending September 30 preceeding the year in which the adjustment made by the Republics of the CA Party will be effective.

D. SCHEDULE OF HONDURAS

Unless otherwise specified herein, the following General Notes to each Party's Schedule apply without exception to Title V of Part IV of this Agreement, including to all Sections of this Appendix.

1. Title V of Part IV of this Agreement will take effect between European Union and Honduras one year after the entry into force of this Agreement. For the two following years (i.e. during the second and third year after the entry into force of this Agreement) the transitional value thresholds set in the relevant Sections of this Appendix shall be of application.

2. Title V of Part IV of this Agreement does not apply to procurement by one Honduran entity of a good or service obtained or acquired from another Honduran entity.

3. Adjustment of thresholds:

Where a threshold value for a covered procurement applied between the Republics of the CA Party, rises above the level of a corresponding threshold value in Title V of Part IV of this Agreement, the Republics of the CA Party shall adjust the corresponding threshold value of the Title, in order to accord to the goods, services and suppliers of the EU Party the same treatment that they accord to their own goods, services and suppliers. The Republics of the CA Party shall make available to the EU Party through the Single Point of Access at a regional level or notify the EU Party through the Association Committee, any adjustment made in accordance with this paragraph.

The Republics of the CA Party shall convert the thresholds of the Title into their respective national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2012. Except for El Salvador and Panama the conversion shall be based on the official conversion rate of its central bank, using the average of the daily values of its currency in terms of the U.S. dollar. Such procedure will take place over the two-year period ending September 30 preceeding the year in which the adjustment made by the Republics of the CA Party will be effective.

E. SCHEDULE OF NICARAGUA

Unless otherwise specified herein, the following General Notes apply without exception to Title V of Part IV of this Agreement, including to all Sections of this Appendix.

1. Use of list of suppliers:

Entities listed in Sections A, B and C of this Appendix may use lists of suppliers.

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2. Limited tendering:

Procuring entities listed in Sections A, B and C may use limited tendering procedure in each of the following circumstances, in addition to those listed in Article 220.

Procurements between municipalities, between municipalities and the municipal sector and between municipalities and the public sector.

3. Other exceptions:

(a) Title V of Part IV of this Agreement does not apply to procurement by a Nicaraguan entity of a good or service obtained or acquired from another Nicaraguan entity;

(b) Title V of Part IV of this Agreement shall not apply to agreements with other States or with subjects of international public law;

(c) Title V of Part IV of this Agreement does not apply to government programs for MSMEs;

(d) Title V of Part IV of this Agreement does not apply to procurement made by entities which are privately owned in more than fifty percent of the social capital;

(e) Title V of Part IV of this Agreement does not apply to procurement made within the framework of programs or initiatives to improve the quality of life of the population, especially those living in poverty and extreme poverty such as "*Hambre cero and Usura Cero*" programs;

(f) Title V of Part IV of this Agreement applies only to procurement financed with funds from the general budget of the Republic;

(g) Title V of Part IV of this Agreement does not apply to procurement made for purposes of public interest and national security;

(h) Title V of Part IV of this Agreement does not apply to procurements made by and for the *Ejército de Nicaragua* and/or the *Policía Nacional*.

4. Transition:

For a period of three years from the effective date of this Agreement, Nicaragua shall apply the time limits established in its domestic legislation, according to the following:

(a) *Licitación Pública* procedures: at least thirty days for submission of tenders; and at least seven working days for *Licitación Selectiva* procedures;

(b) Nicaragua shall provide at least three working days for suppliers to prepare and submit a challenge.

5. Adjustment of thresholds:

Where a threshold value for a covered procurement applied between the Republics of the CA Party, rises above the level of a corresponding threshold value in Title V of Part IV of this Agreement, the Republics of the CA Party shall adjust the corresponding threshold value of the Title, in order to accord to the goods, services and suppliers of the EU Party the same treatment that they accord to their own goods, services and suppliers. The Republics of the CA Party shall make available to the EU Party through the Single Point of Access at a regional level or notify the EU Party through the Association Committee, any adjustment made in accordance with this paragraph.

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The Republics of the CA Party shall convert the thresholds of the Title into their respective national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2012. Except for El Salvador and Panama the conversion shall be based on the official conversion rate of its central bank, using the average of the daily values of its currency in terms of the U.S. dollar. Such procedure will take place over the two year period ending September 30 preceeding the year in which the adjustment made by the Republics of the CA Party will be effective.

F. SCHEDULE OF PANAMA

Unless otherwise specified herein, the following General Notes apply without exception to Title V of Part IV of this Agreement, including to all Sections of this Apendix.

1. Specific exclusions:

Title V of Part IV of this Agreement does not apply to:

(a) procurement made under the system of concessions granted by the State, other than public works concession contracts;

(b) procurement for issuing currency, coinage, tax or postage stamps;

(c) procurement of agricultural products linked to agricultural development and support and food aid programs;

(d) procurement made by a Panamanian entity for another Panamanian entity; and

(e) procurement of transportation services that form a part of, or are incidental to, a procurement contract.

2. Adjustment of thresholds:

Where a threshold value for a covered procurement applied between the Republics of the CA Party, rises above the level of a corresponding threshold value in Title V of Part IV of this Agreement, the Republics of the CA Party shall adjust the corresponding threshold value of the Title, in order to accord to the goods, services and suppliers of the EU Party the same treatment that they accord to their own goods, services and suppliers. The Republics of the CA Party shall make available to the EU Party through the Single Point of Access at a regional level or notify the EU Party through the Association Committee, any adjustment made in accordance with this paragraph.

The Republics of the CA Party shall convert the thresholds of the Title into their respecetive national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2012. Except for El Salvador and Panama the conversion shall be based on the official conversion rate of its central bank, using the average of the daily values of its currency in terms of the U.S. dollar. Such procedure will take place over the two year period ending September 30 preceeding the year in which the adjustment made by the Republics of the CA Party will be effective.

G. SCHEDULE OF EU PARTY

A. General Notes:

1. Title V of Part IV of this Agreement shall not apply to:

— Procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes (for example, food aid including urgent relief aid), and

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— Procurement for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time.

2. Contracts awarded by procuring entities covered under Sections A and B in connection with activities in the fields of drinking water, energy, transport and the postal sector are not covered by Title V of Part IV of this Agreement, unless covered under Section C.

3. Finland reserves its position with regard to the application of Title V of Part IV of this Agreement to the Åland Islands (Ahvenanmaa).

4. The internal legislation on public procurement of the Member States of the European Union makes use of value thresholds expressed in Euro or in other national currencies of the Member States of the European Union. The calculation of the values of these thresholds is based on the average of the daily values of the SDR to Euro exchange rate over the twenty four months terminating on the last day of August preceding the revision with effect from 1 January. The value of the thresholds thus revised IS, where necessary, rounded down to the nearest thousand Euros. Changes of this methodology shall be notified to the Republics of CA Party through the Association Committee.

B. Derogations:

1. Until such time as the EU Party has accepted that the Parties concerned give comparable and effective access for EU Party undertakings to their markets the EU Party will not extend the benefits of Title V of Part IV of this Agreement:

(a) as regards the award of construction services contracts by entities listed in Section B to suppliers and service providers of Guatemala and Honduras;

(b) as regards the award of contracts by:

(i) entities listed in Section C paragraph (a) (water) to the suppliers and service providers of El Salvador, Guatemala and Honduras;

(ii) entities listed in Section C paragraph (b) (electricity) to the suppliers and service providers of Guatemala, and Honduras;

(iii) entities listed in Section C paragraph (c) (airports) to the suppliers and service providers of Guatemala, Honduras, Nicaragua and Panama;

(iv) entities listed in Section C paragraph (d) (ports) to the suppliers and service providers of Guatemala, and Nicaragua;

(v) entities listed in Section C paragraph (e) (urban transport) to the suppliers and service providers of El Salvador, Honduras and Nicaragua;

(vi) entities listed in Section C (f) (railways) to the suppliers and service providers of Guatemala, Honduras, Nicaragua and Panama;

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(c) as regards the award of contracts regarding computer and related services as defined by CPC prov.84 to the suppliers and service providers of Guatemala, Honduras and Nicaragua;

(d) as regards the award of contracts by local and regional government entities (Section B, part A), to the suppliers and service providers of Nicaragua.

2. Title V of Part IV of this Agreement on Public Procurement will take effect between European Union and Honduras one year after the entry into force of this Agreement.

Each of the above derogations may be withdrawn at any time as the result of bilateral negotiations under paragraph 1 of Article 226.

C. Extended Coverage:

The exceptions to Division CPC 752 (Telecommunications Services) in Section D do not apply to Costa Rica.

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Appendix 2

MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION

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Costa Rica

Laws, administrative rulings and procedures, *Diario Oficial La Gaceta*

Jurisprudence *Boletín Judicial*

El Salvador

The information can be published either in the electronic system *Comprasal* (www.mh.gob.sv/moddiv/HTML/), in the web page of the *Asamblea Legislativa de El Salvador*, the *Corte Suprema de Justicia* or in the *Diario Oficial*.

Guatemala

Diario de Centroamérica, Órgano Oficial de la República de Guatemala

Honduras

Diario Oficial La Gaceta

Electronic System HonducomprasNicaragua

Sistema de Contrataciones Administrativas del Estado:

www.nicaraguacompra.gob.ni

Panama

Laws administrative rulings: www.gacetaoficial.gob.pa

Jurisprudence: www.organojudicial.gob.pa

European Union

Belgium	— Official Journal of the European Union — Le Bulletin des Adjudications — Other publications in the specialised press
Bulgaria	— Official Journal of the European Union — Държавен вестник (State Gazette)http://dv.parliament.bg — Public Procurement Register (www.aop.bg)
Croatia	— Official Journal of the European Union — Elektronički oglasnik javne nabave Republike Hrvatske (Electronic Public Procurement Classifieds of the Republic of Croatia)
Czech Republic	— Official Journal of the European Union
Denmark	— Official Journal of the European Union
Germany	— Official Journal of the European Union
Estonia	— Official Journal of the European Union
Greece	— Official Journal of the European Union — Publication in the daily, financial, regional and specialised press
Spain	— Official Journal of the European Union
France	— Official Journal of the European Union — Bulletin officiel des annonces des marchés publics
Ireland	— Official Journal of the European Union — Daily Press: ‘Irish Independent’, ‘Irish Times’, ‘Irish Press’, ‘Cork Examiner’

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Italy	— Official Journal of the European Union
Cyprus	— Official Journal of the European Union — Official Gazette of the Republic — Local Daily Press
Latvia	— Official Journal of the European Union — Latvijas vēstnesis (official newspaper)
Lithuania	— Official Journal of the European Union — Information supplement ‘Informaciniai pranešimai’ to the Official Gazette (‘Valstybės žinios’) of the Republic of Lithuania
Luxembourg	— Official Journal of the European Union — Daily Press
Hungary	— Official Journal of the European Union — Közbeszerzési Értesítő - a Közbeszerzések Tanácsa Hivatalos Lapja (Public Procurement Bulletin - Official Journal of the Public Procurement Council)
Malta	— Official Journal of the European Union — Government Gazette
Netherlands	— Official Journal of the European Union
Austria	— Official Journal of the European Union — Amtsblatt zur Wiener Zeitung
Poland	— Official Journal of the European Union — Biuletyn Zamówień Publicznych (Public Procurement Bulletin)
Portugal	— Official Journal of the European Union
Romania	— Official Journal of the European Union — Monitorul Oficial al României (Official Journal of Romania) — Electronic System for Public Procurement (http://www.e-licitatie.ro)
Slovenia	— Official Journal of the European Union — Official Gazette of the Republic of Slovenia
Slovakia	— Official Journal of the European Union — Vestník verejného obstarávania (Journal of Public Procurement)
Finland	— Official Journal of the European Union — Julkiset hankinnat Suomessa ja ETA-alueella, Virallisen lehden liite (Public Procurement in Finland and at the EEA-area, Supplement to the Official Gazette of Finland)
Sweden	— Official Journal of the European Union
United Kingdom	— Official Journal of the European Union

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Appendix 3

MEDIA FOR PUBLICATION OF NOTICES

Costa Rica

Diario Oficial La Gaceta (www.gaceta.go.cr)

Notices for *Instituto Costarricense de Electricidad* (www.grupoice.com)

El Salvador

CompraSal (www.mh.gob.sv/moddiv/HTML/) or *Diario Oficial*

Guatemala

Diario de Centroamérica, Órgano Oficial de la República de Guatemala

Sistema de Información de Contrataciones y Adquisiciones del Estado de Guatemala GUATECOMPRAS (www.guatecompras.gt)

Honduras

Diario Oficial La Gaceta and at least one newspaper

Electronic System Honducompras

Nicaragua

La Gaceta, Diario Oficial; o

Nicaraguacompra (www.nicaraguacompra.gob.ni)

Panama

Portal Panamacompra: www.panamacompra.gob.pa

European Union

Official Journal of the European Union

http://simap.europa.eu

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Appendix 4

NOTICE OF INTENDED PROCUREMENT

1. Each notice of intended procurement shall include:

   (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;

   (b) a description of the procurement, including the nature and quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;

   (c) the procurement method that will be used and whether it will involve negotiation or electronic auction;

   (d) the address and final date for the submission of tenders; and

   (e) the language or languages in which tenders or requests for participation may/shall be submitted, if other than an official language of the Party of the procuring entity;

2. The following information shall be included in the notice of intended procurement if such notice is published by electronic means. If the notice is published in paper media, adequate measures shall be taken in order to assure that this information can be promptly obtained by any interested supplier:

   (a) for recurring contracts, if possible, an estimate of the timing of subsequent notices of intended procurement;

   (b) a description of any options;

   (c) the time-frame for delivery of goods or services or the duration of the contract;

   (d) where applicable, the address and any final date for the submission of requests for participation in the procurement;

   (e) a list and brief description of any conditions for participation of suppliers; and

   (f) where, pursuant to Article 215, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender.

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Appendix 5

NOTICE INVITING INTERESTED SUPPLIERS TO APPLY FOR INCLUSION IN A LIST OF SUPPLIERS

If the legislation of a Party contemplates the publication of a notice inviting interested suppliers to apply for inclusion in a List of Suppliers, it shall include the name and address of the competent or procuring entity and other information necessary to contact the entity and obtain all relevant information and documents relating to inclusion in the list. Entities shall make available a description of the goods or services, or categories thereof, for which the list may be used; the conditions for participation to be satisfied by suppliers and the methods that the procuring entity will use to verify a supplier's satisfaction of the conditions; the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list. For a better understanding, no provision under Title V of Part IV of this Agreement shall be understood as an obligation of maintaining lists of suppliers.

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Appendix 6

TIME PERIODS

Time period for submitting a request for participation in cases of selective tendering

1. If a procuring entity that uses selective tendering establishes a final date for the submission of requests for participation, it shall set a reasonable deadline allowing sufficient time for interested suppliers to fulfil the formal requirements for participation in the tender. Under no circumstance shall this time-period be less than ten days.

Time period for submitting tenders

2. A procuring entity shall provide suppliers sufficient time to prepare and submit responsive tenders, taking into account the nature and complexity of the procurement. Except as provided for in paragraph 4 and 5, the final date for the submission of tenders shall not be less than forty days from the date on which:

   (a) in the case of open tendering, the notice of intended procurement is published; or

   (b) in the case of selective tendering, the entity notifies the suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.

Time periods in cases where a list of suppliers is used

3. Procuring entities may establish publicly available lists of suppliers qualified to participate in procurements. Where a procuring entity requires suppliers to qualify for a list of suppliers as a condition for participation in a procurement, and a supplier that has not yet qualified applies for inclusion, the procuring entity shall promptly start the qualification procedures and shall allow the supplier to submit a tender if it is determined to be a qualified supplier, provided there is sufficient time to fulfill the conditions for participation within the time period established for tendering.

Reduced time periods in specific circumstances

4. A procuring entity may establish a period for tendering that is less than forty days, but in no case less than ten days; in the following circumstances:

   (a) where the procuring entity published a separate notice containing a description of the procurement; the approximate time limits for the submission of tenders or; where appropriate, conditions for participation in a procurement, and the address where such documents relating to the procurement may be obtained, at least forty days and not more than twelve months before the final date for the submission of tenders;

   (b) where an entity procures commercial goods and services that are sold or offered for sale to, and customarily purchased and used by, non-governmental buyers for non-governmental purposes;

   (c) where the procuring entity, for procurements of a recurring nature, indicates in an initial notice of intended procurement that subsequent notices will provide time periods for tendering based on this paragraph; or

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(d) where an unforeseen state of urgency that is duly substantiated by the procuring entity renders impracticable the time provided in paragraph 1.

Reduced time periods in case of electronic tendering

5. A Party may foresee in its domestic legislation that a procuring entity may reduce the time-period for tendering set out in paragraph 2 by five days for each one of the following circumstances:

(a) the notice of intended procurement is published by electronic means;

(b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and

(c) the tenders may be received by electronic means by the procuring entity.

The use of this paragraph in conjunction with paragraph 4 shall in no case result in the reduction of the time-periods for tendering set out in paragraph 2 to less than ten days from the date on which the notice of intended procurement is published.

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Appendix 7

AWARD NOTICES

The notice referred to in Article 223 paragraph 2 shall at least contain the following information:

(a) a description of the goods or services procured;

(b) the name of the procuring entity;

(c) the name of the successful supplier;

(d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;

(e) the date of the award; and

(f) the type of procurement method use.

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Appendix 8

TENDER DOCUMENTATION

As referred to in Article 217 paragraph 1, unless already provided in the notice of intended procurement, tender documentation shall include a complete description of:

(a) the procurement, including the nature and quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specification, conformity assessment certification, plans, drawings or instructional materials;

(b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection therewith;

(c) all evaluation criteria to be considered in the awarding of the contract, and, except where the price is the sole criterion, the relative importance of such criteria;

(d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other equipments related to the receipt of information by electronic means;

(e) where the procuring entity will hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;

(f) where there will be a public opening of tenders, the date, time and place for the opening and, where appropriate, the persons authorised to be present;

(g) any other terms of conditions, including terms of payment and any limitation on the means by which tenders may be submitted, for example, paper or electronic means; and

(h) any dates for the delivery of goods or the supply of services.

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ANNEX XVII

LIST OF NAMES TO BE APPLIED FOR PROTECTION AS GEOGRAPHICAL INDICATIONS IN THE TERRITORY OF THE PARTIES

PART A

Names of the EU Party

The names listed in this Annex are geographical indications in the territory of the EU Party that will be processed according to the applicable protection procedures of each of the Republics of the CA Party.

Member State	Name (1)	Product description or class (2)
Czech Republic	České pivo	Beers
Czech Republic	Budějovické pivo	Beers
Czech Republic	Budějovický měšt'anský var	Beers
Czech Republic	Českobudějovické pivo	Beers
Czech Republic	Žatecký chmel	Other products of Annex I of the Treaty (spices etc.) - Hops
Denmark	Danablu	Cheeses
Denmark	Esrom	Cheeses
Denmark	Dansk Aquavit/Dansk Akvavit	Spirits
Germany	Mittelrhein	Wines
Germany	Rheinhessen	Wines
Germany	Rheingau	Wines
Germany	Mosel	Wines
Germany	Franken	Wines
Germany	Korn / Kornbrand (3)	Spirits
Germany	Bayerisches Bier	Beers
Germany	Münchener Bier	Beers
Germany	Nürnberger Bratwürste / Nürnberger Rostbratwürste	Meat products (cooked, salted, smoked, etc.)
Germany	Nürnberger Lebkuchen	Bread, pastry, cakes, confectionery, biscuits and other baker's wares
Germany	Allgäuer Emmentaler	Cheeses
Germany	Allgäuer Bergkäse	Cheeses
Ireland	Irish whiskey / Uisce Beatha Eireannach / Irish whisky	Spirits
Ireland	Irish Cream	Spirits
Greece	Ρετσίνα Αττικής (Retsina of Attiki)	Wines
Greece	Σάμος (Samos)	Wines

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Member State	Name (1)	Product description or class (2)
Greece	Νεμέα (Nemea)	Wines
Greece	Ούζο (Ouzo) (4)	Spirits
Greece	Σητεία Λασιθίου Κρήτης (Sitia Lasithiou Kritis)	Oils and fats (butter, margarine, oil, etc.) Olive oil
Greece	Κολυμβάρι Χανίων Κρήτης (Kolymvari Chanion Kritis)	Oils and fats (butter, margarine, oil, etc.) Olive oil
Greece	Καλαμάτα (Kalamata)	Oils and fats (butter, margarine, oil, etc.) Olive oil
Greece	Κονσερβολιά Άμφισσας (Konservolia Amfissis)	Fruit, vegetables and cereals fresh or processed
Greece	Ελιά Καλαμάτας (Elia Kalamatas)	Fruit, vegetables and cereals fresh or processed - Table olives
Greece	Μαστίχα Χίου (Masticha Chiou)	Natural gums and resins - Chewing gum
Greece	Κρόκος Κοζάνης (Krokos Kozanis)	Other products of Annex I of the Treaty (spices etc.)
Greece	Κεφαλογραβιέρα (Kefalograviera)	Cheeses
Greece	Μανούρι (Manouri)	Cheeses
Greece	Φέτα (Feta)	Cheeses
Spain	Málaga	Wines
Spain	Rioja	Wines
Spain	Jerez – Xérès – Sherry	Wines
Spain	Manzanilla - Sanlúcar de Barrameda	Wines
Spain	La Mancha	Wines
Spain	Cava	Wines
Spain	Navarra	Wines
Spain	Valencia	Wines
Spain	Somontano	Wines
Spain	Ribera del Duero	Wines
Spain	Penedés	Wines
Spain	Bierzo	Wines
Spain	Empordà	Wines
Spain	Priorat	Wines
Spain	Rueda	Wines
Spain	Rías Baixas	Wines
Spain	Jumilla	Wines
Spain	Toro	Wines
Spain	Valdepeñas	Wines

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Member State	Name (1)	Product description or class (2)
Spain	Cataluña	Wines
Spain	Campo de Borja	Wines
Spain	Cariñena	Wines
Spain	Ribeira Sacra	Wines
Spain	Castilla	Wines
Spain	Castilla y León	Wines
Spain	Alicante	Wines
Spain	Utiel-Requena	Wines
Spain	Brandy de Jerez	Spirits
Spain	Pacharán Navarro	Spirits
Spain	Baena	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Siurana	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Sierra de Cazorla	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Estepa	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Les Garrigues	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Sierra Mágina	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Aceite del Baix-Ebre-Montsía	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Aceite del Bajo Aragón	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Antequera	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Priego de Córdoba	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Sierra de Cádiz	Oils and fats (butter, margarine, oil, etc.) Olive oil
Spain	Sierra de Segura	Oils and fats (butter, margarine, oil, etc.) Olive oil

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Member State	Name (1)	Product description or class (2)
Spain	Guijuelo	Meat products (cooked, salted, smoked, etc.) - Hams
Spain	Jamón de Huelva	Meat products (cooked, salted, smoked, etc.) - Hams
Spain	Los Pedroches	Meat products (cooked, salted, smoked, etc.) - Hams
Spain	Dehesa de Extremadura	Meat products (cooked, salted, smoked, etc.) - Hams
Spain	Jamón de Teruel	Meat products (cooked, salted, smoked, etc.) - Hams
Spain	Salchichón de Vic	Meat products (cooked, salted, smoked, etc.) - Sausages
Spain	Mahón-Menorca	Cheeses
Spain	Queso Manchego	Cheeses
Spain	Cítricos Valencianos	Fruit, vegetables and cereals fresh or processed - Citrus
Spain	Jijona	Bread, pastry, cakes, confectionery, biscuits and other baker's wares
Spain	Turrón de Alicante	Bread, pastry, cakes, confectionery, biscuits and other baker's wares
Spain	Azafrán de la Mancha	Other products of Annex I of the Treaty (spices etc.) - Saffron
Spain	Sobrasada De Mallorca	Meat products (cooked, salted, smoked, etc.)
Spain	Cecina De León	Meat products (cooked, salted, smoked, etc.)
Spain	Idiazábal	Cheeses
France	Beaujolais	Wines
France	Bordeaux	Wines
France	Bourgogne	Wines
France	Chablis	Wines
France	Champagne	Wines
France	Graves (Graves de Vayres)	Wines
France	Médoc	Wines
France	Moselle	Wines

▼B

Member State	Name (1)	Product description or class (2)
France	Saint-Emilion	Wines
France	Cadillac	Wines
France	Fronton	Wines
France	Rhum de la Martinique	Spirits
France	Maury	Wines
France	Pommard	Wines
France	Romanée Saint-Vivant	Wines
France	Saint-Julien	Wines
France	Sauternes	Wines
France	Haut-Médoc	Wines
France	Alsace	Wines
France	Côtes du Rhône	Wines
France	Languedoc (Coteaux du Languedoc)	Wines
France	Côtes du Roussillon	Wines
France	Châteauneuf-du-Pape	Wines
France	Côtes de Provence	Wines
France	Margaux	Wines
France	Touraine	Wines
France	Anjou	Wines
France	Val de Loire	Wines
France	Cognac	Spirits
France	Armagnac	Spirits
France	Calvados	Spirits
France	Comté	Cheeses
France	Reblochon	Cheeses
France	Roquefort	Cheeses
France	Camembert de Normandie	Cheeses
France	Brie de Meaux	Cheeses
France	Emmental de Savoie	Cheeses
France	Pruneaux d'Agen	Fruit, vegetables and cereals fresh or processed - Dried cooked plums
France	Huîtres Marennes Oléron	Fresh fish, molluscs, and crustaceans and products derived there from - Oyster
France	Canard à foie gras du Sud-Ouest	Meat products (cooked, salted, smoked, etc.) - Ducks

▼B

Member State	Name (1)	Product description or class (2)
France	Jambon de Bayonne	Meat products (cooked, salted, smoked, etc.) - Hams
France	Huile d'olive de Haute-Provence	Oils and fats (butter, margarine, oil, etc.) Olive oil
France	Huile essentielle de lavande de Haute-Provence	Essential oil -Lavender
Italy	Aceto balsamico tradizionale di Modena	Other products of Annex I of the Treaty (spices etc.) - Sauces
Italy	Zampone Modena	Meat products (cooked, salted, smoked, etc.)
Italy	Mortadella Bologna	Meat products (cooked, salted, smoked, etc.)
Italy	Prosciutto di Parma	Meat products (cooked, salted, smoked, etc.) – Hams
Italy	Prosciutto di S. Daniele	Meat products (cooked, salted, smoked, etc.) – Hams
Italy	Prosciutto Toscano	Meat products (cooked, salted, smoked, etc.) - Hams
Italy	Provolone Valpadana	Cheeses
Italy	Taleggio	Cheeses
Italy	Asiago	Cheeses
Italy	Fontina	Cheeses
Italy	Gorgonzola	Cheeses
Italy	Grana Padano	Cheeses
Italy	Mozzarella di Bufala Campana	Cheeses
Italy	Parmigiano Reggiano	Cheeses
Italy	Pecorino Romano	Cheeses
Italy	Grappa	Spirits
Italy	Pancetta Piacentina	Meat products (cooked, salted, smoked, etc.)
Italy	Toscano	Oils and fats (butter, margarine, oil, etc.) - Olive oil
Italy	Chianti	Wines
Italy	Marsala	Wines
Italy	Asti	Wines
Italy	Barbaresco	Wines
Italy	Bardolino (Superiore)	Wines
Italy	Barolo	Wines

▼B

Member State	Name (1)	Product description or class (2)
Italy	Brachetto d'Acqui	Wines
Italy	Brunello di Montalcino	Wines
Italy	Vino Nobile di Montepulciano	Wines
Italy	Dolcetto d'Alba	Wines
Italy	Barbera d'Alba	Wines
Italy	Barbera d'Asti	Wines
Italy	Fiano di Avellino	Wines
Italy	Greco di Tufo	Wines
Italy	Valpolicella	Wines
Italy	Vernaccia di San Gimignano	Wines
Italy	Franciacorta	Wines
Italy	Lambrusco di Sorbara	Wines
Italy	Lambrusco Grasparossa di Castel-vetro	Wines
Italy	Montepulciano d'Abruzzo	Wines
Italy	Soave	Wines
Italy	Campania	Wines
Italy	Sicilia	Wines
Italy	Toscano/a	Wines
Italy	Veneto	Wines
Italy	Conegliano -Valdobbiadene – Prosecco	Wines
Cyprus	Λεμεσός (Lemesos)	Wines
Cyprus	Πάφος (Pafos)	Wines
Cyprus	Κουμμανταρία (Commandaria)	Wines
Cyprus	Ζιβανία (Zivania)	Spirits
Cyprus	Ούζο (Ouzo) (4)	Spirits
Lithuania	Originali lietuviška degtinė / Original Lithuanian vodka	Spirits
Hungary	Tokaj	Wines
Hungary	Törkölypálinka	Spirits
Hungary	Pálinka	Spirits
Hungary	Szegedi téliszalámi / Szegedi szalámi	Meat products (cooked, salted, smoked, etc.)
Austria	Jägertee / Jagertee / Jagatee	Spirits
Austria	Inländerrum	Spirits
Austria	Steirisches Kürbiskernöl	Oils and fats (butter, margarine, oil, etc.)

▼B

Member State	Name (1)	Product description or class (2)
Austria	Tiroler Speck	Meat products (cooked, salted, smoked, etc.) - Hams
Austria	Steirischer Kren	Fruit, vegetables and cereals fresh or processed
Poland	Polska Wódka / Polish Vodka	Spirits
Poland	Wódka ziołowa z Niziny Północnopodlaskiej aromatyzowana ekstraktem z trawy żubrowej / Herbal vodka from the North Podlasie Lowland aromatised with an extract of bison grass	Spirits
Poland	Polish Cherry	Spirits
Portugal	Queijo S. Jorge	Cheeses
Portugal	Madeira, Madère or Madera	Wines
Portugal	Porto, Port or Oporto	Wines
Portugal	Douro	Wines
Portugal	Dão	Wines
Portugal	Bairrada	Wines
Portugal	Vinho Verde	Wines
Portugal	Alentejo	Wines
Portugal	Tejo	Wines
Portugal	Lisboa	Wines
Portugal	Pêra Rocha do Oeste	Fruit, vegetables and cereals fresh or processed
Portugal	Queijo Serra da Estrela	Cheeses
Portugal	Azeites de Trás-os-Montes	Oils and fats (butter, margarine, oil, etc.) - Olive oil
Portugal	Azeite de Moura	Oils and fats (butter, margarine, oil, etc.) - Olive oil
Romania	Dealu Mare	Wines
Romania	Murfatlar	Wines
Romania	Târnave	Wines
Romania	Cotnari	Wines
Romania	Panciu	Wines
Romania	Odobești	Wines
Romania	Cotești	Wines
Romania	Recaș	Wines
Slovakia	Vinohradnícka oblasť Tokaj	Wines
Finland	Vodka of Finland	Spirits

▼B

Member State	Name (1)	Product description or class (2)
Finland	Finnish berry liqueur / Finnish fruit liqueur	Spirits
Sweden	Svensk Vodka / Swedish Vodka	Spirits
UK	Scotch Whisky	Spirits

(1) Where a GI is presented as follows: "Korn / Kornbrand", this means that both terms are protected, and can be used together, or each one on its own.
(2) According to classification for GI covered by Council Regulation (EC) No 510/2006 as set out in Annex II to Commission Regulation (EC) No 1898/2006.
(3) Product of Germany, Austria, Belgium (German-speaking part).
(4) Product of Greece or Cyprus.

PART B

Names of the Republics of the CA Party

The names listed in this Annex are geographical indications in the territory of the Republics of the CA Party, that will be processed according to the applicable protection procedures of the EU Party.

Country	Name	Products
Costa Rica	Banano de Costa Rica	Bananas
El Salvador	Café Apaneca-Ilamapetec	Coffee
El Salvador	Bálsamo de El Salvador	Balm
Guatemala	Café Antigua	Coffee
Guatemala	Ron de Guatemala	Spirits
Honduras	Café Marcala	Coffee
Honduras	Cafés del Occidente Hondureño (H W C)	Coffee
Nicaragua	Café de Nicaragua	Coffee
Nicaragua	Queso Chontaleño	Cheese
Panama	Seco	Spirits

▼B

ANNEX XVIII

PROTECTED GEOGRAPHICAL INDICATIONS

PART A

▼M1

Geographical indications of the EU Party protected in the Republics of the Central American Party in accordance with Title VI (Intellectual Property) of Part IV of this Agreement

▼B

Names from Annex XVII that have been protected as geographical indications following their successful examination by the Parties' competent national authorities, shall be inserted herein in accordance with the institutional provisions, in particular Title XIII (Specific Tasks in Trade Matters of the Bodies Established under this Agreement), through the Association Council decisions.

▼M1

MEMBER STATE	NAME	PRODUCT DESCRIPTION OR CLASS
GERMANY	Bayerisches Bier	Beers
GERMANY	Münchener Bier	Beers
GERMANY	Nürnberger Bratwürste/ Nürnberger Rostbratwürste	Meat products (cooked, salted, smoked, etc.)
IRELAND	Irish Cream	Spirits
IRELAND	Irish whiskey/Uisce Beatha Eireannach/Irish whisky	Spirits
GREECE	Ούζο (Ouzo) [1]	Spirits
GREECE	Σάμος (Samos)	Wines
SPAIN	Bierzo	Wines
SPAIN	Brandy de Jerez	Spirits
SPAIN	Campo de Borja	Wines
SPAIN	Cariñena	Wines
SPAIN	Castilla	Wines
SPAIN	Cataluña	Wines
SPAIN	Cava	Wines
SPAIN	Empordà	Wines
SPAIN	Idiazábal	Cheeses
SPAIN	Jamón de Teruel	Meat products (cooked, salted, smoked, etc.) — Hams
SPAIN	Jerez — Xérès — Sherry	Wines
SPAIN	Jijona	Bread, pastry, cakes, confectionary, biscuits and other baker's wares — Turrón

[1] Product of Greece or Cyprus.

▼M1

MEMBER STATE	NAME	PRODUCT DESCRIPTION OR CLASS
SPAIN	Jumilla	Wines
SPAIN	La Mancha	Wines
SPAIN	Los Pedroches	Meat products (cooked, salted, smoked, etc.) — Hams
SPAIN	Málaga	Wines
SPAIN	Manzanilla — Sanlúcar de Barrameda	Wines
SPAIN	Navarra	Wines
SPAIN	Penedés	Wines
SPAIN	Priorat	Wines
SPAIN	Queso Manchego ([1])	Cheeses
SPAIN	Rías Baixas	Wines
SPAIN	Ribera del Duero	Wines
SPAIN	Rioja	Wines
SPAIN	Rueda	Wines
SPAIN	Somontano	Wines
SPAIN	Toro	Wines
SPAIN	Turrón de Alicante	Bread, pastry, cakes, confectionary, biscuits and other baker's wares — Turrón
SPAIN	Utiel-Requena	Wines
SPAIN	Valdepeñas	Wines
SPAIN	Valencia	Wines
FRANCE	Alsace	Wines
FRANCE	Anjou	Wines
FRANCE	Armagnac	Spirits
FRANCE	Beaujolais	Wines
FRANCE	Bordeaux	Wines
FRANCE	Bourgogne	Wines
FRANCE	Brie de Meaux ([2])	Cheeses
FRANCE	Cadillac	Wines
FRANCE	Calvados	Spirits
FRANCE	Camembert de Normandie ([3])	Cheeses
FRANCE	Canard à foie gras du Sud-Ouest/Canard à foie gras du Sud-Ouest (Chalosse, Gascogne, Gers, Landes, Périgord, Quercy)	Meat products (cooked, salted, smoked, etc.) — Ducks

([1]) Registered in Guatemala, Honduras, Nicaragua and Panama; opposition procedures still pending in Costa Rica and El Salvador.
([2]) Registered in Costa Rica, El Salvador, Honduras, Nicaragua and Panama; opposition procedure still pending in Guatemala.
([3]) Registered in Costa Rica, El Salvador, Honduras, Nicaragua and Panama; opposition procedures still pending in Guatemala.

▼M1

MEMBER STATE	NAME	PRODUCT DESCRIPTION OR CLASS
FRANCE	Chablis	Wines
FRANCE	Champagne	Wines
FRANCE	Châteauneuf-du-Pape	Wines
FRANCE	Cognac	Spirits
FRANCE	Comté	Cheeses
FRANCE	Côtes de Provence	Wines
FRANCE	Côtes du Rhône	Wines
FRANCE	Côtes du Roussillon	Wines
FRANCE	Emmental de Savoie [1]	Cheeses
FRANCE	Graves	Wines
FRANCE	Haut-Médoc	Wines
FRANCE	Huile essentielle de lavande de Haute-Provence	Essential oil — Lavender
FRANCE	Jambon de Bayonne	Meat products (cooked, salted, smoked, etc.) —Hams
FRANCE	Languedoc (Coteaux du Languedoc)	Wines
FRANCE	Margaux	Wines
FRANCE	Médoc	Wines
FRANCE	Pommard	Wines
FRANCE	Pruneaux d'Agen/Pruneaux d'Agen mi-cuits	Fruit, vegetables and cereal fresh or processed — Dried cooked plums
FRANCE	Reblochon	Cheeses
FRANCE	Rhum de la Martinique	Spirits
FRANCE	Romanée Saint-Vivant	Wines
FRANCE	Roquefort	Cheeses
FRANCE	Saint-Emilion	Wines
FRANCE	Saint-Julien	Wines
FRANCE	Sauternes	Wines
FRANCE	Val de Loire	Wines

[1] Registered in Costa Rica, El Salvador, Honduras, Nicaragua and Panama; opposition procedures still pending in Guatemala.

▼**M1**

MEMBER STATE	NAME	PRODUCT DESCRIPTION OR CLASS
ITALY	Asti	Wines
ITALY	Barbaresco	Wines
ITALY	Barbera d'Alba	Wines
ITALY	Barbera d'Asti	Wines
ITALY	Barolo	Wines
ITALY	Brachetto d'Acqui	Wines
ITALY	Conegliano — Valdobbiadene — Prosecco	Wines
ITALY	Dolcetto d'Alba	Wines
ITALY	Fontina ([1])	Cheeses
ITALY	Franciacorta	Wines
ITALY	Gorgonzola ([2])	Cheeses
ITALY	Grana Padano	Cheeses
ITALY	Grappa	Spirits
ITALY	Mortadella Bologna	Meat products (cooked, salted, smoked, etc.)
ITALY	Parmigiano Reggiano ([3])	Cheeses
ITALY	Prosciutto di Parma ([4])	Meat products (cooked, salted, smoked, etc.) — Hams
ITALY	Prosciutto di S. Daniele/ Prosciutto di San Daniele	Meat products (cooked, salted, smoked, etc.) — Hams
ITALY	Prosciutto Toscano	Meat products (cooked, salted, smoked, etc.) — Hams

([1]) Registered in El Salvador, Guatemala, Honduras, Nicaragua and Panama; opposition procedure still pending in Costa Rica.
([2]) Registered in Guatemala, Honduras, Nicaragua and Panama; opposition procedures still pending in Costa Rica and El Salvador.
([3]) Registered in Honduras, Nicaragua and Panama; opposition procedures still pending in Costa Rica, El Salvador and Guatemala.
([4]) Registered in Costa Rica, Guatemala, Honduras, Nicaragua and Panama; opposition procedure still pending in El Salvador.

▼M1

MEMBER STATE	NAME	PRODUCT DESCRIPTION OR CLASS
ITALY	Provolone Valpadana ([1])	Cheeses
ITALY	Soave	Wines
ITALY	Taleggio	Cheeses
ITALY	Toscano	Oils and fats (butter, margarine, oil, etc.) — Olive oil
ITALY	Toscano/Toscana	Wines
ITALY	Vino Nobile di Montepulciano	Wines
CYPRUS	Ζιβανία/Τζιβανία/Ζιβάνα (Zivania)	Spirits
CYPRUS	Κουμανδαρία (Commandaria)	Wines
CYPRUS	Ούζο (Ouzo) ([2])	Spirits
HUNGARY	Pálinka	Spirits
HUNGARY	Szegedi téliszalámi/Szegedi szalámi	Meat products (cooked, salted, smoked, etc.)
HUNGARY	Tokaj	Wines
HUNGARY	Törkölypálinka	Spirits
AUSTRIA	Inländerrum	Spirits
AUSTRIA	Jägertee/Jagertee/Jagatee	Spirits
POLAND	Polska Wódka/Polish Vodka	Spirits
POLAND	Wódka ziołowa z Niziny Północnopodlaskiej aromatyzowana ekstraktem z trawy żubrowej/Herbal vodka from the North Podlasie Lowland aromatised with an extract of bison grass	Spirits
PORTUGAL	Douro	Wines
PORTUGAL	Porto/Port/Oporto	Wines
SLOVAKIA	Vinohradnícka oblasť Tokaj	Wines
SWEDEN	Svensk Vodka/Swedish Vodka	Spirits
UNITED KINGDOM	Scotch Whisky	Spirits

([1]) Registered in El Salvador, Honduras, Nicaragua and Panama; opposition procedures still pending in Costa Rica and Guatemala.
([2]) Product of Greece or Cyprus.

▼B

PART B

▼M1

Geographical indications of the Republics of the Central American Party protected in the EU Party in accordance with Title VI (Intellectual Property) of Part IV of this Agreement

▼B

Names from Annex XVII that have been protected as geographical indications following their successful examination by the Parties' competent national or regional authorities, shall be inserted herein in accordance with the institutional provisions, in particular Title XIII (Specific Tasks in Trade Matters of the Bodies Established under this Agreement), through the Association Council decisions.

▼M1

COUNTRY	NAME	PRODUCTS
COSTA RICA	Café de Costa Rica	Coffee
COSTA RICA	Banano de Costa Rica	Bananas
EL SALVADOR	Café Apaneca-Ilamapetec	Coffee
EL SALVADOR	Bálsamo de El Salvador	Balm
GUATEMALA	Café Antigua	Coffee
GUATEMALA	Ron de Guatemala	Spirits
HONDURAS	Cafés del Occidente Hondureño (H W C)	Coffee
HONDURAS	Café de Marcala	Coffee
PANAMA	Seco de Panamá	Spirits

▼M4

Costa Rica	Tarrazú	Coffee
El Salvador	Café Alotepec	Coffee
El Salvador	Café Bálsamo Quezaltepec	Coffee
El Salvador	Café Cacahuatique	Coffee
El Salvador	Café Chichontepec	Coffee
El Salvador	Café Tecapa Chinameca	Coffee
El Salvador	Camarón Bahía de Jiquilisco	Shrimp
El Salvador	Chaparro	Grain-based distilled spirit drink
El Salvador	Jocote Barón Rojo San Lorenzo	Fresh fruit
El Salvador	Loroco San Lorenzo	Fresh vegetable
El Salvador	Pupusa de Arroz de Olocuilta	Thick griddle flatbread (tortilla) made with rice

▼B

ANNEX XIX

LIST OF PRODUCTS REFERRED TO IN PARAGRAPH 4 OF ARTICLE 306

LIST 1

— Whey

— Heat treated dairy products

— Dairy based ice creams

— Milk powder

— Evaporated concentrated milk

— Gelatine

— Canned quail eggs

— Cork

— Genetic materials (Semen, embryos and ova)

LIST 2

— Cheeses

— Butter and dairy spreads

— Dairy blends (ice cream bases)

— Pet food

— Fish feed

— Apples

— Heat treated/powdered egg products

— Heat-treated/smoked/cured pork meat products

▼B

ANNEX XX

LIST OF CENTRAL AMERICAN TECHNICAL REGULATIONS (RTCA) IN THE PROCESS OF HARMONISATION [1]

1. Foods and beverages

   (a) RTCA de Aditivos alimentarios para consumo humano.

   (b) RTCA de Buenas prácticas de higiene para alimentos no procesados.

   (c) RTCA de Etiquetado general para alimentos preenvasados.

   (d) RTCA de Etiquetado de bebidas alcohólicas fermentadas.

   (e) RTCA de Etiquetado de bebidas alcohólicas destiladas.

   (f) RTCA de Etiquetado nutricional.

2. Drugs and related products

   (a) RTCA de Buenas prácticas de manufactura para medicamentos de uso humano, y su guía de verificación.

   (b) RTCA de Requisitos para el otorgamiento de registro sanitario de medicamentos de uso humano.

   (c) RTCA de Productos Naturales:

   Verificación de la Calidad.

   Requisitos para el registro e inscripción de productos naturales.

   Buenas prácticas de manufactura para los laboratorios fabricantes de productos naturales.

   Etiquetado.

   (d) RTCA de Etiquetado de plaguicidas de uso doméstico y de uso industrial.

   (e) RTCA de Registro de plaguicidas de uso doméstico y de uso industrial.

   (f) RTCA de Estudios de estabilidad de medicamentos de uso humano.

3. Standarisation measures:

   (a) RTCA de Etiquetado de textiles.

   (b) RTCA de Etiquetado de calzado.

4. Agricultural inputs:

   (a) RTCA de Registro de ingrediente activo grado técnico, plaguicidas sintéticos formulados.

   (b) RTCA para la prohibición y restricción de plaguicidas.

   (c) RTCA de Requisitos para el registro de fertilizantes y enmiendas de uso agrícola.

   (d) RTCA de Medicamentos veterinarios y productos afines. Establecimientos que los fabrican, comercializan, fraccionan o almacenan. Requisitos de registro sanitario y control.

   (e) RTCA de Productos utilizados en alimentación animal y establecimientos que los fabrican, comercializan, fraccionan o almacenan. Requisitos de registro sanitario y control.

   (f) RTCA de Requisitos para la producción y comercialización de semillas certificadas de granos básicos y soya.

[1] The names of the regulations included in this Annex should be used only as a reference, due to possible modifications to such names during their negotiation and approval process.

▼B

ANNEX XXI

SUB-COMMITTEES

SUB-COMMITTEE ON MARKET ACCESS FOR GOODS

The Sub-Committee shall be composed:

(a) in the case of Costa Rica, by the *Ministerio de Comercio Exterior*;

(b) in the case of El Salvador, by the *Ministerio de Economía*;

(c) in the case of Guatemala, by the *Ministerio de Economía*;

(d) in the case of Honduras, by the *Secretaria de Estado en los Despachos de Industria y Comercio*;

(e) in the case of Nicaragua, by the *Ministerio de Fomento, Industria y Comercio (MIFIC)*, in collaboration with the competent institutions in the matters to be addressed;

(f) in the case of Panama, by the *Ministerio de Comercio e Industrias*; and

(g) in the case of the European Union, by the European Commission.

or their successors.

SUB-COMMITTEE ON CUSTOMS, TRADE FACILITATION AND RULES OF ORIGIN

The Sub-Committee shall be composed:

(a) in the case of Costa Rica, by the *Ministerio de Comercio Exterior* and the *Servicio* Nacional *de Aduanas*;

(b) in the case of El Salvador, by the *Ministerio de Economía* and the Dirección *General de Aduanas*;

(c) in the case of Guatemala, by the *Ministerio de Economía* and the Superintendencia *de Administración Tributaria* through the *Intendencia de Aduanas*;

(d) in the case of Honduras, by the *Secretaria de Estado en los Despachos de Industria y Comercio* and the *Dirección Ejecutiva de Ingresos*;

(e) in the case of Nicaragua, by the *Ministerio de Fomento, Industria y Comercio (MIFIC)*, and the *Dirección General de Servicios Aduaneros*;

(f) in the case of Panama, by the *Ministerio de Comercio e Industrias* and the *Autoridad Nacional de Aduanas*; and

(g) in the case of the European Union, by the European Commission.

or their successors.

SUB-COMMITTEE ON TECHNICAL BARRIERS TO TRADE

The Sub-Committee shall be composed:

(a) in the case of Costa Rica, by the *Ministerio de Comercio Exterior*, in collaboration with the competent institutions in the matters to be addressed;

(b) in the case of El Salvador, by the *Ministerio de Economía*; in collaboration with the competent institutions in the matters to be addressed;

(c) in the case of Guatemala, by the *Ministerio de Economía* in collaboration with the competent institutions in the matters to be addressed;

(d) in the case of Honduras, by the *Secretaria de Estado en los Despachos de Industria y Comercio*, in collaboration with the competent institutions in the matters to be addressed;

(e) in the case of Nicaragua, by the *Ministerio de Fomento, Industria y* Comercio *(MIFIC)*, in collaboration with the competent institutions in the matters to be addressed;

▼B

(f) in the case of Panama, by the *Ministerio de Comercio e Industrias*; in collaboration with the competent institutions in the matters to be addressed; and

(g) in the case of the European Union, by the European Commission.

or their successors.

SUB-COMMITTEE ON SANITARY AND PHYTOSANITARY MATTERS

The Sub-Committee shall be composed:

(a) in the case of Costa Rica, by the *Ministerio de Comercio Exterior*, in collaboration with the competent authorities established in Article 144;

(b) in the case of El Salvador, by the *Ministerio de Economía*, through the Dirección *de Administración de Tratados Comerciales*, the *Ministerio de Agricultura y Ganadería (MAG)* and the *Ministerio de Salud Pública y Asistencia Social (MSPAS)*;

(c) in the case of Guatemala, by the *Ministerio de Economía*, in collaboration with the competent institutions in the matters to be addressed;

(d) in the case of Honduras, by the *Secretaria de Estado en los Despachos de* Industria *y Comercio* through the *Dirección General de Integración Económica y Política Comercial*, the *Secretaría de Estado en los Despachos de Agricultura y Ganadería (SAG)*, through the *Dirección General del Servicio Nacional de Sanidad Agropecuaria (SENASA)* and the *Secretaría de Estado en el Despacho de Salud* through the *Dirección General de Regulación Sanitaria*;

(e) in the case of Nicaragua, by the *Ministerio de Fomento, Industria y Comercio (MIFIC)*, *Ministerio Agropecuario y Forestal (MAGFOR)* and *Ministerio de Salud (MINSA)*;

(f) in the case of Panama, by the *Ministerio de Comercio e Industrias (MICI)*, in the collaboration of the competent institutions in the matters to be addressed; and

(g) in the case of the European Union, by the European Commission.

or their successors.

SUB-COMMITTEE ON INTELLECTUAL PROPERTY

The Sub-Committee shall be composed:

(a) in the case of Costa Rica, by the Ministerio de Comercio Exterior, the Ministerio de Ciencia y Tecnología and the Registro de la Propiedad Industrial;

(b) in the case of El Salvador, by the Ministerio de Economía in collaboration with the competent institutions in the matters to be addressed;

(c) in the case of Guatemala, by the Ministerio de Economía and the Registro de la Propiedad Intelectual;

(d) in the case of Honduras, by the Secretaria de Estado en los Despachos de Industria y Comercio and the Dirección General de Propiedad Intelectual;

(e) in the case of Nicaragua, by the Ministerio de Fomento, Industria y Comercio (MIFIC), in collaboration with the competent institutions in the matters to be addressed;

(f) in the case of Panama, by the Ministerio de Comercio e Industrias in collaboration with the competent institutions in the matters to be addressed; and

(g) in the case of the European Union, by the European Commission.

or their successors.

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DECLARATIONS

JOINT DECLARATION OF COSTA RICA AND THE EUROPEAN UNION TO CHAPTER 1 OF TITLE II (TRADE IN GOODS) OF THIS AGREEMENT

Costa Rica shall review that the internal taxes charged on the beverages listed below are applied pursuant to the provisions of Chapter 1 of Title II (Trade in Goods), such that:

(a) For carbonated beverages classified under tariff heading 2202 and alcoholic beverages classified under tariff heading 2203, such revision shall be completed no later than one year after entry into force.

(b) For alcoholic beverages classified under tariff headings 2204 to 2208, such review shall be completed no later than four years after entry into force.

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JOINT DECLARATION ON ARTICLE 88 OF CHAPTER 1 OF TITLE II (TRADE IN GOODS)

Costa Rica and Guatemala may continue to apply the measures listed below after the date of entry into force of this Agreement. The necessity of maintaining these measures will be examined by the Parties, at the latest, ten years after the date of entry into force of this Agreement.

Guatemala

(a) Ley del Café, Decreto No. 19-69 del Congreso de la República de Guatemala, Decreto No. 114-63 del Jefe de Estado y Decreto Ley No. 111-85 del Jefe de Estado.

Costa Rica

(a) Law No. 5515 of 19 April 1974 as amended by Law No. 5538 of 18 June 1974; Law No. 4895 of 16 November 1971 as amended by Law No. 7147 of 30 April 1990 and Law No. 7277 of 17 December 1991;

(b) Law No. 2762 of 21 June 1961 as amended by Law No. 7551 of 22 September 1995; and

(c) Law No. 6247 of 2 May 1978 and Law No. 7837 of 5 October 1998.

▼B

JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by the Republics of the CA Party as originating in the European Union within the meaning of this Agreement.

2. Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Co-operation) shall apply *mutatis mutandis* for the purpose of defining the originating status of the above mentioned products.

▼B

JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by the Republics of the CA Party as originating in the European Union within the meaning of this Agreement.

2. Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Co-operation) shall apply *mutatis mutandis* for the purpose of defining the originating status of the above mentioned products.

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JOINT DECLARATION CONCERNING DEROGATIONS

1. The Parties recognise the important role of a stable growth and progress of the economies of the Republics of the CA Party in encouraging the smooth development of trade relations between the Parties.

2. For that purpose, the Sub-Committee on Customs, Trade Facilitation and Rules of Origin, established in accordance with Article 123 of Chapter 3 (Customs and Trade Facilitation) of Title II of Part IV of this Agreement (hereinafter referred to as the "Sub-Committee"), shall discuss and consider derogation requests from Annex II where the development of existing industries or the creation of new industries in the Republics of the CA Party justify the adoption of such derogations. The derogations subsequently may be adopted by the Association Council.

3. The Republics of the CA Party shall, either before or when the request for derogation is submitted to the Sub-Committee, notify the EU Party of its request for a derogation together with the reasons for the request in accordance with paragraph 5.

4. Within the Association Council, the EU Party shall respond positively to the requests of the Republics of the CA Party, if admissible and duly justified in conformity with this Declaration and if they cannot cause serious injury to an established European Union's industry.

5. In order to facilitate the examination by the Sub-Committee of requests for derogation, one or more Republics of the CA Party shall furnish in support of their request the fullest possible information covering in particular the following:

   (a) description of the finished product;

   (b) nature and quantity of materials originating in third countries;

   (c) manufacturing processes;

   (d) added value achieved;

   (e) number of employees in the enterprise concerned;

   (f) anticipated volume of exports to the European Union;

   (g) other possible sources of supply for raw materials;

   (h) other observations.

6. The examination of requests for derogation shall in particular take into account:

   (a) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in one or more Republics of the CA Party making the request to continue their exports to the European Union, with particular reference to cases where this could lead to cessation of its activities;

   (b) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.

7. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

8. The Sub-Committee shall take steps necessary to ensure that a decision on a request for derogation is reached as soon as possible. The derogation may be granted for the period of twelve months. The Sub-Committee may review the necessity to extend the period of validation of the derogation by another twelve months upon the request of the Republics of the CA Party, if the economic conditions which formed the basis for establishing the derogation continue, taking into account other conditions referred to in paragraphs 1 to 7. The extension of the derogation shall be decided by the Association Council.

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JOINT DECLARATION REGARDING THE REVISION OF THE RULES OF ORIGIN CONTAINED IN ANNEX II

(concerning the definition of the concept of "originating products" and methods of administrative co-operation)

1. The Parties agree to review the provisions contained in Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Co-operation) and discuss the necessary amendments upon request of either Party. In such discussions, the Parties shall take into account the development of technologies, production processes and all other factors, which might justify the changes to the rules. Any changes to that Annex shall be made on the basis of a mutual agreement.

2. Appendix 2 and 2A to Annex II will be adapted in accordance with the periodical changes to the Harmonized System.

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JOINT DECLARATION CONCERNING THE REVISION OF THE RULES OF ORIGIN APPLICABLE TO PRODUCTS OF CHAPTERS 61 AND 62 OF THE HARMONIZED SYSTEM

If the rules of origin applied by the European Union for products of Chapters 61 and 62 of the Harmonized System, in the framework of the Generalised System of Preferences for non least-developed countries (LDCs), are more relaxed than the ones contained in this Agreement, after consultations in the Association Committee at the request of one or more Republics of the CA Party, the Association Council shall modify Appendix 2 of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation) in order to apply the same level of relaxation.

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JOINT DECLARATION CONCERNING TEMPORAL USE OF ADDITIONAL NON-ORIGINATING MATERIALS FOR PRODUCTS OF CHAPTERS 61 AND 62 OF THE HARMONIZED SYSTEM

At the initiative of one or more Republics of the CA Party and after consultations in the Association Committee, the Association Council may decide to temporarily permit the use of additional non-originating materials which shall be identified at 8 digit level for products in Chapters 61 and 62 of the Harmonized System, provided that there is no production of these materials in the Parties. Under these circumstances, these materials shall be considered as originating for the effects of the rules of origin of Appendix 2 of Annex II (Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Co-operation) applicable to products in Chapters 61 and 62 of the Harmonized System. After consultations in the Association Committee, the use of the above mentioned materials shall not be permitted when a Party demonstrates that there is production of these materials in the Parties.

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DECLARATION OF THE EU PARTY ON DATA PROTECTION OF CERTAIN REGULATED PRODUCTS

In negotiations of Title VI (Intellectual Property) of Part IV of this Agreement, the Parties have agreed that undisclosed data concerning safety and efficacy that is submitted as a condition of approving the marketing of new pharmaceutical or agricultural chemical products will be protected not through a specific provision, but through the principles of national treatment and most favoured nation treatment enshrined in Article 230 of Title VI (Intellectual Property) of Part IV of this Agreement. It was further agreed that the bilateral dispute settlement mechanism enshrined in the Association Agreement shall apply to any dispute arising in this regard.

The EU Party, having examined the relevant legislation of each of the Republics of CA Party considers that this legislation, by providing protection periods of at least five years for pharmaceutical products and ten years for agricultural chemical products, affords a satisfactory level of protection that corresponds to the relevant international obligations entered to by the Republics of the CA Party including Article 39 of the WTO TRIPS Agreement, Article 15.10 of The Dominican Republic - Central America - United States Free Trade Agreement and for Panama Article 15.10 of the United States-Panama Trade Promotion Agreement.

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JOINT DECLARATION NAMES THAT HAVE BEEN APPLIED FOR REGISTRATION AS GEOGRAPHICAL INDICATIONS IN A REPUBLIC OF A CA PARTY

The Parties acknowledge that applications for registration as geographical indications in the Party of origin have been lodged for the names listed herein. For the purpose of protection in the territory of the EU Party, the Party of origin shall notify the EU Party of the finalisation of the national applicable procedures for protection. Once these names have been successfully registered as geographical indications in the Party of origin, these names shall undergo the procedures and be protected as set out in Article 245 of Title VI (Intellectual Property) of Part IV of this Agreement, provided that the formal requirements for applications in the EU Party have been fulfilled no later than one year before entry into force.

List of names for which applications have been lodged:

	Country	Name	Product
1.	Costa Rica	Dota-Tarruzú Puro	Coffee
2.	Costa Rica	Los Santos	Coffee
3.	Costa Rica	Orosi	Coffee
4.	Costa Rica	Tres Ríos	Coffee
5.	Costa Rica	Turrialba	Coffee
6.	Costa Rica	Tarrazú	Coffee
7.	Costa Rica	West Valley	Coffee
8.	Costa Rica	Brunca	Coffee
9.	Costa Rica	Central Valley	Coffee
10.	Costa Rica	Café de Costa Rica	Coffee
11.	Costa Rica	Guanacaste	Coffee
12.	Costa Rica	Queso Turrialba	Cheese
13.	El Salvador	Café Tecapa – Chinameca	Coffee
14.	El Salvador	Café del la Cordillera del Bálsamo	Coffee
15.	El Salvador	Bálsamo de la Cordillera del Bálsamo	Balm
16.	El Salvador	Café de Alotepeque	Coffee
17.	El Salvador	Café del Volcán de San Salvador	Coffee
18.	El Salvador	Café de Cacahuatique	Coffee
19.	El Salvador	Café del Platanal	Coffee
20.	El Salvador	Queso Duro Blando	Cheese
21.	El Salvador	Queso Seco Añejo	Cheese
22.	El Salvador	Queso Morolique	Cheese
23.	El Salvador	Queso Capita	Cheese
24.	El Salvador	Quesillo de El Salvador	Cheese
25.	El Salvador	Queso Puebla	Cheese
26.	El Salvador	Queso Capa Roja	Cheese
27.	El Salvador	Queso de Terrón	Cheese
28.	Honduras	Café Copán Honduras	Coffee

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	Country	Name	Product
29.	Honduras	Café Azul Meambar	Coffee
30.	Honduras	Café Montecillo	Coffee
31.	Honduras	Café Agalta Tropical	Coffee
32.	Honduras	Café Opalaca	Coffee
33.	Honduras	Café Paraíso	Coffee
34.	Honduras	Café Guisayote	Coffee
35.	Honduras	Café Erapuca	Coffee
36.	Honduras	Café Congolón	Coffee
37.	Honduras	Café Cangual	Coffee
38.	Honduras	Café Camapara	Coffee
39.	Nicaragua	Quesillo de Nagarote	Cheese
40.	Nicaragua	Quesillo de Chontales	Cheese
41.	Nicaragua	Cacao de Waslala	Cocoa
42.	Nicaragua	Cacao de Río Coco	Cocoa
43.	Nicaragua	Cacao de Nueva Guinea	Cocoa
44.	Nicaragua	Café de Kilambé	Coffee
45.	Nicaragua	Café de Dipilto	Coffee
46.	Nicaragua	Café Mozonte	Coffee
47.	Nicaragua	Café Wiwilí	Coffee
48.	Nicaragua	Miel del Sauce	Honey
49.	Nicaragua	Miel de Mateare	Honey
50.	Nicaragua	Miel de Belén	Honey
51.	Panama	Café de altura de Panamá	Coffee
52.	Panama	Café de bajura de Panamá	Coffee
53.	Panama	Coco de tres filos de Colón	Coconut
54.	Panama	Piña de La Chorrera	Pineapple

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JOINT DECLARATION ON EU PARTY'S CUSTOMS UNIONS

The EU Party recalls that States with which it has established a Customs Union at the time of signature of this Agreement and whose products do not benefit from the tariff concessions under this Agreement have the obligation, in relation to countries which are not members of the European Union, to align themselves on the Common Customs Tariff and, progressively, with the preferential customs regime of the European Union, taking the necessary measures and negotiating agreements on mutually advantageous basis with the countries concerned.

Consequently, the European Union has invited the Republics of the CA Party to enter into negotiations with these States as soon as possible.

The Republics of the CA Party inform that they shall make best efforts to negotiate with these States an agreement establishing a free trade area.

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EL SALVADOR'S UNILATERAL DECLARATION ON ARTICLE 290 "TRADE IN FISH PRODUCTS" OF TITLE VIII (TRADE AND SUSTAINABLE DEVELOPMENT) OF PART IV OF THIS AGREEMENT

El Salvador subscribes to Article 290 of Title VIII (Trade and Sustainable Development) of Part IV of this Agreement, without prejudice to El Salvador's legal status in regards to the United Nations Convention on the Law of the Sea and Annexes.