



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 21 May 2012  
(OR. en)**

**16396/11  
ADD 19**

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**Interinstitutional File:  
2011/0293 (NLE)**

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**AMLAT 100  
PESC 1391  
WTO 389**

**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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

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| Panama Code<br>2007 | Description                                                                                                                               | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                       | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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                |              |
| 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),<br>NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL<br>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<br>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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                                                          | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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.      |              |          |                     |              |
| 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 toothbrushes                                                                                                                            | 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                |              |

| Panama Code<br>2007 | Description                                                                                                       | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 54.07               | WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING<br>WOVEN FABRICS OBTAINED FROM MATERIALS OF<br>HEADING 54.04. |              |          |                     |              |
| 5407.10.00          | Woven fabrics obtained from high tenacity yarn of nylon or other<br>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                |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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<br>WOVEN FABRICS OBTAINED FROM MATERIALS OF<br>HEADING 54.05. |              |          |                     |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                       | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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. |              |          |                     |              |
| 5503.11.00          | Of aramids                                                                        | 0            | A        | FREE                |              |
| 5503.19.00          | Other                                                                             | 0            | A        | FREE                |              |

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|---------------------|-----------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 5506.90.00          | Other                                                                             | 0            | A        | 10 %                |              |



| Panama Code<br>2007 | Description                                                                             | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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                |              |
| 5509.31.00          | Single                                                                                  | 5            | C        | FREE                |              |
| 5509.32.00          | Multiple (folded) or cabled                                                             | 5            | C        | FREE                |              |

| Panama Code<br>2007 | Description                                                                             | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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. |              |          |                     |              |
| 5510.11.00          | Single                                                                                  | 5            | C        | FREE                |              |
| 5510.12.00          | Multiple (folded) or cabled                                                             | 5            | C        | FREE                |              |
| 5510.20.00          | Other yarn, 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                |              |

| Panama Code<br>2007 | Description                                                                                             | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                       | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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/m². |              |          |                     |              |
| 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/m².                 |              |          |                     |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                   | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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                |              |
| 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                |              |

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| 5515.29.00          | Other                                          | 10           | E        | FREE                |              |
| 5515.91.00          | Mixed mainly or solely with man-made filaments | 10           | E        | FREE                |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 5516.42.00          | Dyed                                                                                                                                       | 10           | E        | FREE                |              |
| 5516.43.00          | Of yarns of different colours                                                                                                              | -            | A        | FREE                |              |
| 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;<br>TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK),<br>TEXTILE DUST AND MILL NEPS. |              |          |                     |              |
| 5601.10             | Sanitary towels and tampons, napkins and napkin liners for babies and<br>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                |              |

| Panama Code<br>2007 | Description                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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<br>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<br>filtering or reinforcing soil | 15           | C        | 10 %                |              |
| 5602.90.20          | Roofing felt, whether or not impregnated with asphalt                                              | 15           | C        | 10 %                |              |



| Panama Code 2007 | Description                                                                                                                                                                | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 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 <sup>2</sup>                                                                | 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 <sup>2</sup> or less                                                                                                                                       | 0            | A        | FREE             |              |
| 5603.12.00       | Of a weight exceeding 25g/m <sup>2</sup> but not exceeding 70 g/m <sup>2</sup>                                                                                             | 0            | A        | FREE             |              |
| 5603.13.00       | Of a weight exceeding 70g/m <sup>2</sup> but not exceeding 150 g/m <sup>2</sup>                                                                                            | 0            | A        | FREE             |              |
| 5603.14.00       | Of a weight exceeding 150 g/m <sup>2</sup>                                                                                                                                 | 0            | A        | FREE             |              |
| 5603.91.00       | Weighing 25 g/m <sup>2</sup> or less                                                                                                                                       | 0            | A        | FREE             |              |
| 5603.92.00       | Of a weight exceeding 25g/m <sup>2</sup> but not exceeding 70 g/m <sup>2</sup>                                                                                             | 0            | A        | FREE             |              |
| 5603.93.00       | Of a weight exceeding 70g/m <sup>2</sup> but not exceeding 150 g/m <sup>2</sup>                                                                                            | 0            | A        | FREE             |              |
| 5603.94.00       | Of a weight exceeding 150 g/m <sup>2</sup>                                                                                                                                 | 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             |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                           | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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:                                                                                                                                                                                                |              |          |                     |              |

| Panama Code<br>2007 | Description                                                                                                   | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 5607.90.10          | Of paper                                                                                                      | 15           | C        | 15 %                |              |
| 5607.90.20          | Of abaca (manila hemp, <i>Musa textilis Nee</i> ) 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                |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                               | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS. |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                              | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code 2007 | Description                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|-------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 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 %             |              |
| 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 %             |              |

| Panama Code<br>2007 | Description                                                                      | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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,<br>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<br>made up | 15           | E        | 10 %                |              |
| 5703.20.40          | Other, made up, having a maximum surface area of 1 m <sup>2</sup>                | 15           | E        | 10 %                |              |
| 5703.20.90          | Other                                                                            | 15           | E        | 15 %                |              |

| Panama Code<br>2007 | Description                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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 <sup>2</sup>                                  | 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 <sup>2</sup>                                  | 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 <sup>2</sup>                                                | 15           | E        | 15 %                |              |
| 5704.90.00          | Other                                                                                              | 15           | E        | 15 %                |              |



| Panama Code<br>2007 | Description                                                                               | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 57.05               | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS,<br>WHETHER OR NOT MADE UP.               |              |          |                     |              |
| 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 <sup>2</sup>                         | 15           | E        | 10 %                |              |
| 5705.00.99          | Other                                                                                     | 15           | E        | 15 %                |              |
| 58.01               | WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN<br>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                |              |
| 5801.25.00          | Warp pile fabrics, cut                                                                    | 10           | C        | FREE                |              |

| Panama Code<br>2007 | Description                                                                                                                                                      | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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,<br>OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED<br>TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03. |              |          |                     |              |
| 5802.11.00          | Unbleached                                                                                                                                                       | 10           | E        | FREE                |              |

| Panama Code<br>2007 | Description                                                                 | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                           | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                 | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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:                                                                                                 |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                         | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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:                                                                                                                                                                                              |              |          |                     |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                           | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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        | 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 %                |              |
| 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 %                |              |



| Panama Code<br>2007 | Description                                                                                                                                                                                               | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 5905.00.00          | TEXTILE WALL COVERINGS.                                                                                                                                                                                   | 10           | C        | 15 %                |              |
| 59.06               | RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF<br>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<br>COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY,<br>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,<br>STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT<br>GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC<br>THEREFOR, WHETHER OR NOT IMPREGNATED. | 5            | C        | FREE                |              |
| 5909.00.00          | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH<br>OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER<br>MATERIALS.                                                                                   | 0            | A        | 3 %                 |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                                                                                                                                                                | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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.                                                                                                                                                                                                                                                    |              |          |                     |              |
| 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 <sup>2</sup>                                                                                                                                                                                                                                                                                                    | 0            | A        | FREE                |              |
| 5911.32.00          | Weighing 650 g/m <sup>2</sup> 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                            | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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                |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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                |              |
| 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                |              |

| Panama Code<br>2007 | Description                         | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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                |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                              | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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,<br>ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS,<br>WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR<br>CROCHETED, OTHER THAN THOSE OF HEADING 61.03. |              |          |                     |              |
| 6101.20             | Of cotton:                                                                                                                                                                                               |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                                    | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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,<br>CLOAKS, ANORAKS (INCLUDING SKI-JACKETS),<br>WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES,<br>KNITTED OR CROCHETED, OTHER THAN THOSE OF<br>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:                                                                                                                                                                                            |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                           | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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 %                |              |
| 6103.43.00          | Of synthetic fibres                                                                                                                                   | 15           | E        | 10 %                |              |
| 6103.49.00          | Of other textile materials                                                                                                                            | 15           | E        | 10 %                |              |



| Panama Code<br>2007 | Description                                                                                                                                                                              | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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:                                                                                                                                                             |              |          |                     |              |
| 6104.41.10          | Women's                                                                                                                                                                                  | 15           | E        | 15 %                |              |

| Panama Code<br>2007 | Description                 | Base Rate CA | Category | Base Rate<br>Panama | Observations |
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| 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 %                |              |

| Panama Code<br>2007 | Description                                                                   | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 6104.62.00          | Of cotton                                                                     | 15           | C        | 10 %                |              |
| 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,<br>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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                          | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 61.07               | MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS,<br>PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR<br>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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                         | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 6107.29             | Of other textile materials:                                                                                                                                         |              |          |                     |              |
| 6107.29.10          | Men's                                                                                                                                                               | 15           | E        | 15 %                |              |
| 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,<br>NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING<br>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 %                |              |

| Panama Code<br>2007 | Description                 | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------|--------------|----------|---------------------|--------------|
| 6108.21             | Of cotton:                  |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                               | Base Rate CA | Category | Base Rate<br>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 %                |              |

| Panama Code<br>2007 | Description                                                                              | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 61.10               | JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND<br>SIMILAR ARTICLES, KNITTED OR CROCHETED. |              |          |                     |              |
| 6110.11             | Of wool                                                                                  |              |          |                     |              |
| 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 %                |              |



| Panama Code<br>2007 | Description                                                      | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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:                                                       |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                    | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 6113.00.00          | GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS<br>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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                          | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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. |              |          |                     |              |
| 61 15.10.00         | Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins)                                                                                           | 15           | E        | 15 %                |              |
| 61 15.10.00A        | Only stockings for varicose veins                                                                                                                                                                    | 0            | A        | 15 %                |              |
| 61 15.21            | Of synthetic fibres, measuring per single yarn less than 67 decitex                                                                                                                                  |              |          |                     |              |
| 61 15.21.10         | Leotards and other hosiery for dancing                                                                                                                                                               | 15           | E        | 10 %                |              |
| 61 15.21.90         | Other                                                                                                                                                                                                | 15           | E        | 15 %                |              |
| 61 15.22            | Of synthetic fibres, measuring per single yarn 67 decitex or more                                                                                                                                    |              |          |                     |              |
| 61 15.22.10         | Leotards and other hosiery for dancing                                                                                                                                                               | 15           | E        | 10 %                |              |
| 61 15.22.90         | Other                                                                                                                                                                                                | 15           | E        | 15 %                |              |
| 61 15.29            | Of other textile materials:                                                                                                                                                                          |              |          |                     |              |
| 61 15.29.10         | Leotards and other hosiery for dancing                                                                                                                                                               | 15           | E        | 10 %                |              |
| 61 15.29.90         | Other                                                                                                                                                                                                | 15           | E        | 15 %                |              |
| 61 15.30.00         | Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex                                                                                                     | 15           | E        | 15 %                |              |

| Panama Code<br>2007 | Description                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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:                                                                               |              |          |                     |              |

| Panama Code<br>2007 | Description                                                                                                                  | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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          | Wastbands, 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                  | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                     | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 6202.13.00          | Of man-made fibres                                                                                                              | 15           | E        | 10 %                |              |
| 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 %                |              |
| 6203.19.90          | Other                                                                                                                           | 15           | E        | 10 %                |              |

| Panama Code<br>2007 | Description                              | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------|--------------|----------|---------------------|--------------|
| 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:                     |              |          |                     |              |
| 6203.33.10          | Shirt jackets, other jackets and blazers | 15           | E        | 15 %                |              |
| 6203.33.90          | Other                                    | 15           | E        | 10 %                |              |



| Panama Code<br>2007 | Description                                                                   | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                   | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                   | Base Rate CA | Category | Base Rate<br>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 %                |              |

| Panama Code<br>2007 | Description                                                                            | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 6204.12             | Of cotton:                                                                             |              |          |                     |              |
| 6204.12.10          | Women's                                                                                | 15           | E        | 15 %                |              |
| 6204.12.21          | Up to size 6x                                                                          | 15           | E        | 15 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                    | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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:                                   |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                   | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |



| Panama Code<br>2007 | Description                                | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                            | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                            | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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:                                             |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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                                              |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                          | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 6206.90.90          | Other, girls'                                                                                                                        | 15           | E        | 10 %                |              |
| 62.07               | MEN'S OR BOYS' SINGLET'S AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHT SHIRTS, 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 %                |              |

| Panama Code<br>2007 | Description                                    | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------|--------------|----------|---------------------|--------------|
| 6207.22             | Of man-made fibres:                            |              |          |                     |              |
| 6207.22.10          | Men's                                          | 15           | E        | 15 %                |              |
| 6207.22.20          | Boys'                                          | 15           | E        | 15 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                       | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 62.08               | WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES. |              |          |                     |              |
| 6208.11             | Of man-made fibres:                                                                                                                                               |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                 | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------|--------------|----------|---------------------|--------------|
| 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: |              |          |                     |              |
| 6208.99.11          | Women's                     | 15           | E        | 15 %                |              |
| 6208.99.12          | Girls'                      | 15           | E        | 15 %                |              |



| Panama Code<br>2007 | Description                                                             | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |

| Panama Code<br>2007 | Description                                             | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------|--------------|----------|---------------------|--------------|
| 62.11               | TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.    |              |          |                     |              |
| 6211.11.00          | Men's or boys'                                          | 15           | E        | 10 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                            | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                          | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 62.14               | SHAWLS, SCARVES, MUFLERS, 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 CRA VATS.                                                                                         |              |          |                     |              |
| 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.                                                                                           |              |          |                     |              |
| 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                |              |

| Panama Code<br>2007 | Description                                                                                 | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|---------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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:                                                            |              |          |                     |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                         | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                         | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                         | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-----------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 6302.39.90          | Other                                               | 15           | E        | 15 %                |              |



| Panama Code<br>2007 | Description                                                                                | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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,<br>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 %                |              |

| Panama Code<br>2007 | Description                                                                   | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 63.03               | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS;<br>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<br>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 %                |              |

| Panama Code<br>2007 | Description                                                 | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 6304.92.90          | Other                                                       | 15           | E        | 15 %                |              |
| 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<br>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 %                |              |

| Panama Code<br>2007 | Description                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                                              | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |

| Panama Code 2007 | Description                                                                                                                                                                                                         | Base Rate CA | Category | Base Rate Panama | Observations |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------|--------------|
| 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 %             |              |
| 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 %             |              |

| Panama Code<br>2007 | Description                                                                                                                | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                 |              |

| Panama Code<br>2007 | Description                                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                |              |



| Panama Code<br>2007 | Description                                                                                                                  | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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,<br>LEATHER OR COMPOSITION LEATHER AND UPPERS<br>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<br>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 %                 |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                             | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|-------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 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 %                 |              |

| Panama Code<br>2007 | Description                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|----------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                 |              |
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                 |              |
| 6404.19.29          | Other                                                                                                              | 15           | E        | 15 %                |              |

| Panama Code<br>2007 | Description                                                                                                        | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |
| 6404.20.92          | Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair                                            | 15           | E        | 15 %                |              |

| Panama Code<br>2007 | Description                                                                    | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|--------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 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 %                |              |

| Panama Code<br>2007 | Description                                                                                                                                                                                                      | Base Rate CA | Category | Base Rate<br>Panama | Observations |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|---------------------|--------------|
| 6405.20             | With uppers of textile materials:                                                                                                                                                                                |              |          |                     |              |
| 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                |              |