



**COUNCIL OF
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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.	15	C	15 %	
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED.	15	C	15 %	
65.04	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.				
6504.00.10	Straw hats and imitation-straw hats	15	E	15 %	
6504.00.20	Peaked caps, with commercial advertising	15	E	15 %	
6504.00.90	Other	15	E	15 %	
65.05	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE-UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.				
6505.10.00	Hair nets	15	E	15 %	
6505.90	Other:				
6505.90.11	Of felt	15	E	15 %	
6505.90.12	Of other textile materials, men's	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6505.90.19	Other	15	E	15 %	
6505.90.21	Without advertising, for uniforms	15	E	15 %	
6505.90.22	With commercial advertising	15	E	15 %	
6505.90.23	With internationally copyrighted emblems or embroidery	15	E	10 %	
6505.90.29	Other	15	E	15 %	
6505.90.90	Other	15	E	15 %	
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.				
6506.10.00	Safety headgear	15	E	10 %	
6506.91.10	Hats	15	E	15 %	
6506.91.20	Swimming caps	15	E	10 %	
6506.91.30	Caps, other than swimming caps, and peaked caps, with commercial advertising	15	E	15 %	
6506.91	Of rubber or of plastics:				
6506.91.90	Other	15	E	15 %	
6506.99	Of other materials:				
6506.99.10	Hats	15	E	15 %	
6506.99.20	Peaked caps, with commercial advertising	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6506.99.90	Other	15	E	15 %	
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR.	15	E	15 %	
66.01	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-TICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).				
6601.10.00	Garden or similar umbrellas	15	E	10 %	
6601.91	Having a telescopic shaft:				
6601.91.10	Beach, patio and swimming pool parasols	15	E	15 %	
6601.91.20	Other parasols and sun umbrellas	15	E	15 %	
6601.91.90	Other	15	E	10 %	
6601.99	Other:				
6601.99.10	Beach, patio and swimming pool parasols	15	E	15 %	
6601.99.20	Other parasols and sun umbrellas	15	E	15 %	
6601.99.90	Other	15	E	10 %	
66.02	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.				
6602.00.10	Whips, riding crops and the like of any material	15	E	15 %	
6602.00.20	Walking sticks, seat-sticks and the like	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
66.03	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02.				
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	5	E	FREE	
6603.90	Other:				
6603.90.10	For umbrellas and sun umbrellas	15	E	FREE	
6603.90.90	Other	15	E	15 %	
6701.00.00	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN; FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES).	15	E	15 %	
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.				
6702.10.00	Of plastic	15	E	10 %	
6702.90.00	Of other materials	15	E	10 %	
6703.00.00	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE.	15	C	15 %	
6703.00.00A	Only man-made textile materials, prepared for use in making dolls' hair	5	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.				
6704.11.00	Complete wigs	15	C	15 %	
6704.19.00	Other	15	C	15 %	
6704.20.00	Of human hair	15	C	15 %	
6704.90.00	Of other materials	15	C	15 %	
6801.00.00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE).	15	E	10 %	
6802.10	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:				
6802.10.10	Artificially coloured granules, chippings and powder	15	E	15 %	
6802.10.90	Other	15	E	15 %	
6802.21.11	Flagstones, tiles, cubes, roofing tiles and bricks	15	E	10 %	
6802.21.19	Other	15	E	10 %	
6802.21.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6802.23	Granite:				
6802.23.11	Flagstones, tiles, cubes, roofing tiles and bricks	15	E	10 %	
6802.23.19	Other	15	E	15 %	
6802.23.90	Other	15	E	15 %	
6802.29	Other stone:				
6802.29.11	Flagstones, tiles, cubes, roofing tiles and bricks	15	E	10 %	
6802.29.19	Other	15	E	15 %	
6802.29.90	Other	15	E	15 %	
6802.91	Marble, travertine and alabaster				
6802.91.11	Religious statuettes	15	E	15 %	
6802.91.19	Other	15	E	10 %	
6802.91.21	Sinks, wash-basins and bathtubs	15	E	10 %	
6802.91.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	
6802.91.29	Other	15	E	15 %	
6802.91.90	Other	15	E	15 %	
6802.92	Other calcareous stone:				
6802.92.11	Religious statuettes	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6802.92.19	Other	15	E	10 %	
6802.92.21	Sinks, wash-basins and bathtubs	15	E	10 %	
6802.92.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	
6802.92.29	Other	15	E	15 %	
6802.92.90	Other	15	E	15 %	
6802.93	Granite:				
6802.93.11	Religious statuettes	15	E	15 %	
6802.93.19	Other	15	E	10 %	
6802.93.21	Sinks, wash-basins and bathtubs	15	E	10 %	
6802.93.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	
6802.93.29	Other	15	E	15 %	
6802.93.90	Other	15	E	15 %	
6802.99	Other stone:				
6802.99.11	Religious statuettes	15	E	15 %	
6802.99.19	Other	15	E	10 %	
6802.99.21	Sinks, wash-basins and bathtubs	15	E	10 %	
6802.99.22	Soap dishes, towel rails, toilet paper holders and other sanitary ware	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6802.99.29	Other	15	E	15 %	
6802.99.90	Other	15	E	15 %	
68.03	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE.				
6803.00.10	Flagstones, tiles and other builders' wares	15	E	10 %	
6803.00.20	Sinks, wash-basins and bathtubs	15	E	10 %	
6803.00.90	Other	15	E	15 %	
68.04	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS.				
6804.10.00	Millstones and grindstones for milling, grinding or pulping	0	A	3 %	
6804.21.00	Of agglomerated synthetic or natural diamond	0	A	3 %	
6804.22.00	Of other agglomerated abrasives or of ceramics	0	A	3 %	
6804.23.00	Of natural stone	0	A	3 %	
6804.30.00	Hand sharpening or polishing stones	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
68.05	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.				
6805.10.00	On a base of woven textile fabric only	10	E	FREE	
6805.20.00	On a base of paper or paperboard only	10	E	FREE	
6805.30.00	On a base of other materials	5	C	FREE	
68.06	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 68.11 OR 68.12 OR OF CHAPTER 9.				
6806.10.00	Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A	FREE	
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A	FREE	
6806.90.00	Other	0	A	10 %	

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68.07	ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: PETROLEUM BITUMEN OR COAL TAR PITCH).				
6807.10	In rolls:				
6807.10.10	On a backing of glass fibre	5	C	10 %	
6807.10.90	Other	5	C	10 %	
6807.90	Other:				
6807.90.10	On a backing of glass fibre	5	C	2,50 %	
6807.90.90	Other	5	C	5 %	
68.08	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS.				
6808.00.10	Panels, boards, tiles and the like	15	E	10 %	
6808.00.90	Other	15	E	10 %	
68.09	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER.				
6809.11.00	Faced or reinforced with paper or paperboard only	5	E	10 %	
6809.19.00	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6809.90	Other articles:				
6809.90.10	Statuettes and other ornamental articles	15	E	10 %	
6809.90.20	Builders' wares	15	E	10 %	
6809.90.90	Other	15	E	5 %	
68.10	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED.				
6810.11.00	Building blocks and bricks	15	E	10 %	
6810.19.00	Other	15	E	10 %	
6810.91	Prefabricated structural components for building or civil engineering :				
6810.91.10	Tubes and pipes	15	E	10 %	
6810.91.90	Other	15	E	10 %	
6810.99	Other:				
6810.99.10	Statuettes and other ornamental articles	15	E	15 %	
6810.99.90	Other	15	E	15 %	
68.11	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-EMENT OR THE LIKE.				
6811.40	Containing asbestos:				
6811.40.10	Corrugated sheets, other sheets, panels, tiles and similar articles	15	E	10 %	

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6811.40.20	Tubes, pipes and tube or pipe fittings	15	E	15 %	
6811.40.91	Other articles for building or civil engineering	15	E	10 %	
6811.40.99	Other	15	E	15 %	
6811.81.00	Corrugated sheets	15	E	10 %	
6811.82.00	Other sheets, panels, tiles and similar articles	15	E	10 %	
6811.83	Tubes, pipes and tube or pipe fittings:				
6811.83.10	Having a minimum burst pressure of 100 lb/square inch	15	E	15 %	
6811.83.90	Other	15	E	15 %	
6811.89	Other articles:				
6811.89.11	Blocks and bricks	15	E	10 %	
6811.89.19	Other	15	E	10 %	
6811.89.90	Other	15	E	15 %	
68.12	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13.				
6812.80.00	Of crocidolite	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6812.80.00A	Only paper, millboard and felt	0	A	15 %	
6812.80.00B	Only compressed fibre jointing, in sheets or rolls	0	A	15 %	
6812.80.00C	Only fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A	15 %	
6812.80.00D	Only yarn and thread	0	A	15 %	
6812.80.00E	Only cords and string, whether or not plaited	0	A	15 %	
6812.91	Clothing, clothing accessories, footwear and headgear:				
6812.91.10	Articles of apparel and clothing accessories	15	E	15 %	
6812.91.20	Gloves	15	E	10 %	
6812.91.30	Hats and headgear	15	E	15 %	
6812.91.40	Gaiters	15	E	15 %	
6812.91.90	Other	15	E	15 %	
6812.92.00	Paper, millboard and felt	0	A	15 %	
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls	0	A	FREE	
6812.99	Other:				
6812.99.10	Tubes, pipes, profiles, rods, flagstones and tiles	15	E	10 %	
6812.99.20	Curtains, sheets and mattresses	15	E	15 %	
6812.99.30	Outer soles and heels	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6812.99.40	Gaskets, washers and other seals, diaphragms	15	E	FREE	
6812.99.91	Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate	0	A	FREE	
6812.99.92	Yarn and thread	0	A	FREE	
6812.99.93	Cords and string, whether or not plaited	0	A	FREE	
6812.99.94	Fabrics, whether or not knitted or crocheted	5	E	FREE	
6812.99.99	Other	15	E	15 %	
68.13	FRICION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE: SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.				
6813.20.00	Containing asbestos	0	A	FREE	
6813.81.00	Brake linings and pads	0	A	FREE	
6813.89.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
68.14	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER ATERIALS.				
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E	FREE	
6814.90.00	Other	15	E	15 %	
68.15	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.				
6815.10.00	Non-electrical articles of graphite or other carbon	0	A	15 %	
6815.20.00	Articles of peat	0	A	15 %	
6815.91.00	Containing magnesite, dolomite or chromite	0	A	15 %	
6815.99.00	Other	0	A	15 %	
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS.	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
69.02	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.				
6902.10.00	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	0	A	3 %	
6902.20.00	Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A	3 %	
6902.90.00	Other	0	A	3 %	
69.03	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE: RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.				
6903.10	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products				
6903.10.10	Nozzles for ships and boats	0	A	5 %	
6903.10.90	Other	0	A	15 %	
6903.20	Containing, by weight, more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)				
6903.20.10	Nozzles for ships and boats	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6903.20.90	Other	0	A	15 %	
6903.90	Other:				
6903.90.10	Nozzles for ships and boats	0	A	5 %	
6903.90.90	Other	0	A	15 %	
69.04	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE.				
6904.10	Building bricks:				
6904.10.10	Of earthenware	15	E	10 %	
6904.10.90	Other	15	E	10 %	
6904.90	Other:				
6904.90.10	Of earthenware	15	E	10 %	
6904.90.90	Other	15	E	10 %	
69.05	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS.				
6905.10.00	Roofing tiles	15	E	10 %	
6905.90	Other:				
6905.90.10	Of earthenware, whether or not glazed, enamelled or varnished	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6905.90.91	Of porcelain or faience	15	E	15 %	
6905.90.99	Other	15	E	15 %	
69.06	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS.				
6906.00.10	Of earthenware	15	E	10 %	
6906.00.90	Other	15	E	10 %	
69.07	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.				
6907.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:				
6907.10.10	Of earthenware	15	E	10 %	
6907.10.20	Stoneware	15	E	10 %	
6907.10.90	Other	15	E	10 %	
6907.90	Other:				
6907.90.10	Of earthenware	15	E	10 %	
6907.90.20	Stoneware	15	E	10 %	
6907.90.90	Other	15	E	10 %	

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69.08	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.				
6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:				
6908.10.10	Of earthenware	15	E	10 %	
6908.10.90	Other	15	E	10 %	
6908.90	Other:				
6908.90.11	Of earthenware	15	E	10 %	
6908.90.19	Other	15	E	10 %	
6908.90.21	Stoneware	15	E	10 %	
6908.90.29	Other	15	E	10 %	
6908.90.91	Of earthenware	15	E	10 %	
6908.90.99	Other	15	E	10 %	

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69.09	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS.				
6909.11.00	Of porcelain or china	0	A	3 %	
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A	3 %	
6909.19.10	Of earthenware	0	A	15 %	
6909.19.90	Other	0	A	3 %	
6909.90	Other:				
6909.90.10	Of earthenware	15	E	15 %	
6909.90.90	Other	15	E	15 %	
69.10	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES.				
6910.10	Of porcelain or china:				
6910.10.11	Water closet pans, with or without cisterns, of a height of 10 inches for use by children	15	G	10 %	
6910.10.12	Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons	15	G	10 %	

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6910.10.13	Bidets	15	G	10 %	
6910.10.14	Urinals of a height not exceeding 14 inches	15	G	10 %	
6910.10.15	Urinals of a height exceeding 14 inches	15	G	10 %	
6910.10.16	Water closet pans with cisterns, moulded in a single piece	15	G	10 %	
6910.10.17	Wash basin pedestals	15	G	10 %	
6910.10.19	Other	15	G	10 %	
6910.10.20	Sinks (washbasins) and bathtubs	15	G	10 %	
6910.10.30	Seats for water-closet pans	15	G	10 %	
6910.10.90	Other	15	G	10 %	
6910.90	Other:				
6910.90.11	Water closet pans, with or without cisterns, of a height of 10 inches for use by children	15	E	10 %	
6910.90.12	Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons	15	E	10 %	
6910.90.13	Bidets	15	E	10 %	
6910.90.14	Urinals of a height not exceeding 14 inches	15	E	10 %	
6910.90.15	Urinals of a height exceeding 14 inches	15	E	10 %	
6910.90.16	Water closet pans with cisterns, moulded in a single piece	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
6910.90.17	Wash basin pedestals	15	E	10 %	
6910.90.19	Other	15	E	10 %	
6910.90.20	Sinks (washbasins) and bathtubs	15	E	10 %	
6910.90.30	Seats for water-closet pans	15	E	10 %	
6910.90.90	Other	15	E	10 %	
69.11	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF CHINA.				
6911.10.00	Tableware and kitchenware	15	E	10 %	
6911.90	Other:				
6911.90.10	Accessories for sanitary fixtures	15	E	10 %	
6911.90.90	Other	15	E	10 %	
69.12	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN. OR CHINA.				
6912.00.11	Of earthenware	15	E	10 %	
6912.00.19	Other	15	E	10 %	
6912.00.20	Accessories for sanitary fixtures for fitting to walls or for building in	15	E	10 %	
6912.00.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
69.13	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.				
6913.10.00	Of porcelain or china	15	E	10 %	
6913.90	Other:				
6913.90.10	Of faience	15	E	10 %	
6913.90.91	Of earthenware	15	E	15 %	
6913.90.99	Other	15	E	10 %	
69.14	OTHER CERAMIC ARTICLES.				
6914.10	Of porcelain or china:				
6914.10.10	Stoves and other heating apparatus	15	E	15 %	
6914.10.90	Other	15	E	15 %	
6914.90	Other:				
6914.90.10	Of earthenware	15	E	15 %	
6914.90.90	Other	15	E	15 %	
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS.	0	A	10 %	
70.02	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED.				
7002.10.00	Balls	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7002.20.00	Rods	0	A	10 %	
7002.31.00	Of fused quartz or other fused silica	0	A	10 %	
7002.32.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C	0	A	10 %	
7002.39.00	Other	0	A	10 %	
70.03	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.				
7003.12.11	Slatted	0	A	10 %	
7003.12.12	Other, opacified or translucent	0	A	10 %	
7003.12.19	Other	0	A	FREE	
7003.12.90	Other	0	A	10 %	
7003.19	Other:				
7003.19.10	Slatted	0	A	10 %	
7003.19.20	Other, sheets, of rectangular (including square) shape	0	A	FREE	
7003.19.90	Other	0	A	10 %	
7003.20.00	Wired sheets	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7003.30.00	Profiles	0	A	10 %	
70.04	DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.				
7004.20	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:				
7004.20.11	Slatted	0	A	FREE	
7004.20.19	Other	0	A	FREE	
7004.20.90	Other	0	A	10 %	
7004.90	Other glass:				
7004.90.11	Slatted	0	A	FREE	
7004.90.19	Other	0	A	FREE	
7004.90.90	Other	0	A	10 %	
70.05	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.				
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer:				
7005.10.11	Slatted	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7005.10.19	Other	0	A	FREE	
7005.10.90	Other	0	A	10 %	
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:				
7005.21.11	Slatted	0	A	10 %	
7005.21.19	Other	0	A	FREE	
7005.21.90	Other	0	A	10 %	
7005.29	Other:				
7005.29.11	Slatted	0	A	10 %	
7005.29.19	Other	0	A	FREE	
7005.29.90	Other	0	A	10 %	
7005.30.00	Wired glass	0	A	10 %	
70.06	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS.				
7006.00.11	Slatted	5	E	10 %	
7006.00.19	Other	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7006.00.90	Other	5	E	10 %	
70.07	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.				
7007.11.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5	E	10 %	
7007.19.00	Other	10	G	FREE	
7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5	E	10 %	
7007.29.00	Other	5	E	10 %	
7008.00.10	Translucent	15	G	15 %	
7008.00.90	Other	15	G	15 %	
7009.10.00	Rear-view mirrors for vehicles	0	A	10 %	
7009.91	Unframed				
7009.91.10	Plates and sheets, unprocessed and not combined with other materials:	15	E	15 %	
7009.91.90	Other	15	E	15 %	
7009.92	Framed:				
7009.92.10	Portable mirrors for toilet or table use or hand-held	15	E	15 %	
7009.92.20	Curved mirrors (concave or convex)	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7009.92.90	Other	15	E	15 %	
70.10	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS AND OTHER ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS.				
7010.10.00	Ampoules	0	A	FREE	
7010.20.00	Stoppers, lids and other closures	0	A	10 %	
7010.90	Other:				
7010.90.11	Cut, polished or frosted, sheathed or covered with other materials	5	G	15 %	
7010.90.11A	Only less than 4 l	15	H	15 %	
7010.90.12	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	5	G	15 %	
7010.90.12A	Only less than 4 l	15	H	15 %	
7010.90.19	Other	-	A	FREE	
7010.90.21	Cut, polished or frosted, sheathed or covered with other materials	10	H	15 %	
7010.90.21A	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	H	15 %	
7010.90.22	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	10	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7010.90.22A	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	H	15 %	
7010.90.23	Candle holder (of the candle glass kind)	10	H	FREE	
7010.90.29	Other	-	A	FREE	
7010.90.31	Cut, polished or frosted, sheathed or covered with other materials	10	H	15 %	
7010.90.31A	Only of a shape other than tubular, of a capacity not exceeding 180 ml , with an opening not exceeding 15mm	15	G	15 %	
7010.90.31B	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	E	15 %	
7010.90.32	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	10	H	15 %	
7010.90.32A	Only of a shape other than tubular, of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm	15	G	15 %	
7010.90.32B	Only tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	E	15 %	
7010.90.33	For colognes	-	A	FREE	
7010.90.39	Other	-	A	FREE	
7010.90.91	Cut, polished or frosted, sheathed or covered with other materials	15	G	15 %	
7010.90.91A	Only with an opening of 22 mm or more	15	H	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7010.90.91B	Only borosilicate flasks	0	A	15 %	
7010.90.92	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	15	G	15 %	
7010.90.92A	Only with an opening of 22 mm or more	15	H	15 %	
7010.90.92B	Only borosilicate flasks	0	A	15 %	
7010.90.93	Glass containers of a capacity of 55 to 60 cc for shoe dyes	-	A	FREE	
7010.90.99	Other	-	A	FREE	
70.11	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE RAY TUBES OR THE LIKE.				
7011.10.00	For electric lighting	0	A	10 %	
7011.20.00	For cathode ray tubes	0	A	10 %	
7011.90.00	Other	0	A	10 %	
70.13	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18).				
7013.10	Of glass-ceramics:				
7013.10.11	Babies' feeding bottles	15	E	10 %	
7013.10.19	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7013.10.21	Bathroom accessories to be fastened or built in	15	E	10 %	
7013.10.29	Other	15	E	15 %	
7013.10.30	Office supplies	15	E	15 %	
7013.10.90	Other	15	E	15 %	
7013.22.00	Of lead crystal	15	E	10 %	
7013.28.00	Other	15	E	15 %	
7013.33.00	Of lead crystal	15	E	10 %	
7013.37.00	Other	15	E	15 %	
7013.41	Of lead crystal:				
7013.41.10	Babies' feeding bottles	15	E	10 %	
7013.41.90	Other	15	E	10 %	
7013.42.10	Babies' feeding bottles	15	E	10 %	
7013.42.90	Other	15	E	10 %	
7013.49	Other:				
7013.49.11	With a capacity of more than 30 c.c. and weighing more than 50 grams	15	E	10 %	
7013.49.19	Other	15	E	10 %	
7013.49.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7013.91.00	Of lead crystal	15	E	10 %	
7013.99	Other:				
7013.99.11	Bathroom accessories to be fastened or built in	15	E	10 %	
7013.99.19	Other	15	E	15 %	
7013.99.20	Office supplies	15	E	15 %	
7013.99.90	Other	15	E	10 %	
7014.00.00	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.	0	A	FREE	
70.15	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.				
7015.10.00	Glasses for corrective spectacles	0	A	10 %	
7015.90.00	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
70.16	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES LEADED LIGHTS AND THE LIKE MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS.				
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	C	15 %	
7016.90.00	Other	10	C	10 %	
70.17	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.				
7017.10.00	Of quartz or other fused silica	0	A	3 %	
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	3 %	
7017.90.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
70.18	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER.				
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E	15 %	
7018.20.00	Glass microspheres not exceeding 1mm in diameter	0	A	FREE	
7018.90.00	Other	15	E	15 %	
70.19	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE: YARN, WOVEN FABRICS).				
7019.11.00	Chopped strands, of a length of not more than 50 mm	0	A	15 %	
7019.12.00	Rovings	0	A	15 %	
7019.19.00	Other	0	A	15 %	
7019.31.00	Mats	0	A	10 %	
7019.32.00	Voiles	0	A	10 %	
7019.39	Other:				
7019.39.10	Panels, plates or sheets, of glass fibre, cut to size, coated on one side with plastic, suitable for suspended ceilings	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7019.39.90	Other	0	A	FREE	
7019.40.00	Woven fabrics of rovings	0	A	FREE	
7019.51.00	Of a width not exceeding 30 cm	0	A	FREE	
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	0	A	FREE	
7019.59.00	Other	0	A	FREE	
7019.90.00	Other	0	A	10 %	
70.20	OTHER ARTICLES OF GLASS.				
7020.00.10	Glass inners for vacuum flasks and the like, having a capacity exceeding 30cc and weighing more than 50 g	0	A	15 %	
7020.00.90	Other	15	E	10 %	
71.01	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.				
7101.10	Natural pearls				
7101.10.10	Unworked	10	E	10 %	
7101.10.20	Worked	10	E	15 %	
7101.21.00	Unworked	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7101.22.00	Worked	10	E	15 %	
71.02	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET.				
7102.10.00	Unsorted	5	E	10 %	
7102.21.00	Unworked or simply sawn, cleaved or bruted	0	A	10 %	
7102.29.00	Other	0	A	10 %	
7102.31.00	Unworked or simply sawn, cleaved or bruted	5	E	10 %	
7102.39.00	Other	5	E	10 %	
71.03	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED, BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.				
7103.10.00	Unworked or simply sawn or roughly shaped	5	E	10 %	
7103.91.00	Rubies, sapphires and emeralds	5	E	10 %	
7103.99.00	Other	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
71.04	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED, BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.				
7104.10.00	Piezo-electric quartz	10	E	10 %	
7104.20.00	Other, unworked or simply sawn or roughly shaped	10	E	10 %	
7104.90.00	Other	10	E	10 %	
71.05	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES.				
7105.10.00	Of diamonds	5	E	10 %	
7105.90.00	Other	5	E	10 %	
71.06	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.				
7106.10.00	Powder	10	E	FREE	
7106.91.00	Unworked	10	C	FREE	
7106.92.00	Semi-manufactured	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	10	E	FREE	
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.				
7108.11.00	Powder	5	E	FREE	
7108.12.00	Other unwrought forms	5	E	FREE	
7108.13.00	Other semi-manufactured forms	5	E	FREE	
7108.20.00	For monetary use	5	E	FREE	
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	10	E	FREE	
71.10	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.				
7110.11.00	Unwrought or in powder form	0	A	FREE	
7110.19.00	Other	0	A	FREE	
7110.21.00	Unwrought or in powder form	0	A	FREE	
7110.29.00	Other	0	A	FREE	
7110.31.00	Unwrought or in powder form	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7110.39.00	Other	0	A	FREE	
7110.41.00	Unwrought or in powder form	0	A	FREE	
7110.49.00	Other	0	A	FREE	
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	10	E	FREE	
71.12	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METALS OR PRECIOUS-METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL.				
7112.30.00	Ash containing precious metal or precious-metal compounds	0	A	FREE	
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A	FREE	
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A	FREE	
7112.99.00	Other	0	A	FREE	
71.13	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.				
7113.11.00	Of silver, whether or not plated or clad with other precious metal	15	E	10 %	
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7113.20.00	Of base metal clad with precious metal	15	E	10 %	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:				
7114.11.00	Of silver, whether or not plated or clad with other precious metal	15	E	10 %	
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	15	E	10 %	
7114.20.00	Of base metal clad with precious metal	15	E	10 %	
71.15	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.				
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	0	A	10 %	
7115.90.00	Other	15	E	10 %	
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).				
7116.10.00	Of natural or cultured pearls	15	E	10 %	
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	E	10 %	
71.17	IMITATION JEWELLERY.				
7117.11.00	Cuff links and studs	15	E	15 %	
7117.19.00	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7117.90	Other:				
7117.90.10	Cuff-links and similar of any material, except base metals	15	E	15 %	
7117.90.20	Other, made of at least two different materials, without the individual linking devices	15	E	10 %	
7117.90.31	Of ivory	15	E	15 %	
7117.90.32	Of tortoise shell	15	E	15 %	
7117.90.39	Other	15	E	15 %	
7117.90.41	Of plastics	15	E	10 %	
7117.90.42	Of wood	15	E	15 %	
7117.90.43	Of monumental or building stone, other than precious or semi-precious stone	15	E	15 %	
7117.90.44	Of porcelain or china	15	E	10 %	
7117.90.45	Of other ceramic materials	15	E	15 %	
7117.90.46	Of glass	15	E	15 %	
7117.90.47	Of vegetable carving material, except wood; of other unspecified mineral carving materials	15	E	10 %	
7117.90.49	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
71.18	COIN.				
7118.10.00	Coin (other than gold coin), not being legal tender	5	E	FREE	
7118.90.00	Other	5	C	FREE	
72.01	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS.				
7201.10.00	Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	0	A	FREE	
7201.20.00	Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	0	A	FREE	
7201.50.00	Alloy pig iron; spiegeleisen	0	A	FREE	
72.02	FERRO-ALLOYS.				
7202.11.00	Containing by weight more than 2 % of carbon	0	A	15 %	
7202.19.00	Other	0	A	15 %	
7202.21.00	Containing by weight more than 55 % of silicon	0	A	15 %	
7202.29.00	Other	0	A	15 %	
7202.30.00	Ferro-silico-manganese	0	A	15 %	
7202.41.00	Containing by weight more than 4 % of carbon	0	A	15 %	
7202.49.00	Other	0	A	15 %	
7202.50.00	Ferro-silico-chromium	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7202.60.00	Ferro-nickel	0	A	15 %	
7202.70.00	Ferro-molybdenum	0	A	15 %	
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	0	A	15 %	
7202.91.00	Ferro-titanium and ferro-silico-titanium	0	A	15 %	
7202.92.00	Ferro-Vanadium	0	A	15 %	
7202.93.00	Ferro-Niobium	0	A	15 %	
7202.99.00	Other	0	A	15 %	
72.03	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS, OR SIMILAR FORMS.				
7203.10.00	Ferrous products obtained by direct reduction of iron ore	0	A	15 %	
7203.90.00	Other	0	A	15 %	
72.04	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.				
7204.10.00	Waste and scrap of cast iron	0	A	FREE	
7204.21.00	Of stainless steel	0	A	FREE	
7204.29.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7204.30.00	Waste and scrap of tinned iron or steel	0	A	FREE	
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A	FREE	
7204.49.00	Other	0	A	10 %	
7204.50.00	Scrap ingots	0	A	10 %	
72.05	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL.				
7205.10.00	Granules	0	A	FREE	
7205.21.00	Of alloy steel	0	A	15 %	
7205.29.00	Other	0	A	15 %	
72.06	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03).				
7206.10.00	Ingots	0	A	10 %	
7206.90.00	Other	0	A	10 %	
72.07	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL.				
7207.11.00	Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A	FREE	
7207.12.00	Other, of rectangular (other than square) cross-section	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7207.19.00	Other	0	A	FREE	
7207.20.00	Containing by weight 0,25 % or more of carbon	0	A	FREE	
72.08	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED.				
7208.10.00	In coils, not further worked than hot-rolled, with patterns in relief	0	A	FREE	
7208.25.00	Of a thickness of 4,75 mm or more	0	A	FREE	
7208.26.00	Of a thickness exceeding 3,5 mm but not exceeding 4,75 mm	0	A	10 %	
7208.27.00	Of a thickness of less than 3 mm	0	A	FREE	
7208.36.00	Of a thickness exceeding 10 mm	0	A	FREE	
7208.37.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	FREE	
7208.38.00	Of a thickness exceeding 3,5 mm but not exceeding 4,75 mm	0	A	10 %	
7208.39.00	Of a thickness of less than 3 mm	0	A	FREE	
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief	10	E	FREE	
7208.51.00	Of a thickness exceeding 10 mm	10	G	FREE	
7208.52.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	5	G	FREE	
7208.53.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	10	G	FREE	
7208.54.00	Of a thickness of less than 3 mm	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7208.90.00	Other	10	G	15 %	
72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED.				
7209.15.00	Of a thickness of 3 mm or more	10	G	FREE	
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	10	G	FREE	
7209.17.00	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	FREE	
7209.18.00	Of a thickness of less than 0,5 mm:	10	G	FREE	
7209.25.00	Of a thickness of 3 mm or more	10	G	FREE	
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	10	G	FREE	
7209.27.00	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	FREE	
7209.28.00	Of a thickness of less than 0,5 mm:	10	G	FREE	
7209.90.00	Other	10	G	FREE	
72.10	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED.				
7210.11.00	Of a thickness of 0,5 mm or more :	0	A	FREE	
7210.12.00	Of a thickness of less than 0,5 mm:	0	A	FREE	
7210.20.00	Plated or coated with lead, including terne-plate	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7210.30	Electrolytically plated or coated with zinc				
7210.30.10	Corrugated	0	A	10 %	
7210.30.20	Coated with phosphated material	0	A	FREE	
7210.30.91	In grades 20 to 30, inclusive	0	A	FREE	
7210.30.99	Other	0	A	10 %	
7210.41.00	Corrugated	5	G	10 %	
7210.41.00A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.49	Other:				
7210.49.10	Coated with phosphated material	-	A	FREE	
7210.49.20	Other, in grades 20 to 30, inclusive	-	A	FREE	
7210.49.90	Other	-	A	FREE	
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A	FREE	
7210.61	Plated or coated with aluminium-zinc alloys:				
7210.61.10	Corrugated	0	A	10 %	
7210.61.10A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.61.20	In calibres 20 to 30, inclusive	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7210.61.20A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.61.90	Other	0	A	10 %	
7210.61.90A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	10 %	
7210.69	Other:				
7210.69.10	Corrugated	0	A	10 %	
7210.69.10A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	10 %	
7210.69.20	In calibres 20 to 30, inclusive	0	A	10 %	
7210.69.20A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	10 %	
7210.69.90	Other	0	A	10 %	
7210.69.90A	Only with a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	10 %	
7210.70	Painted, varnished or coated with plastics:				
7210.70.10	Corrugated	0	A	10 %	
7210.70.10A	Only enamel painted, of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	H	10 %	
7210.70.10B	Only varnished with epoxyphenolic resins, smooth	15	G	10 %	
7210.70.90	Other	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7210.90	Other:				
7210.90.11	Coated with asphalt, whether or not interleaved with aluminium wafer	0	A	10 %	
7210.90.19	Other	0	A	10 %	
7210.90.90	Other	0	A	FREE	
72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED.				
7211.13.00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	G	FREE	
7211.14.00	Other, of a thickness of 4,75 mm or more	-	A	FREE	
7211.19.00	Other	-	A	FREE	
7211.23.00	Containing by weight less than 0,25 % of carbon:	5	G	FREE	
7211.29.00	Other	0	A	FREE	
7211.90.00	Other	0	A	FREE	
72.12	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH NOT EXCEEDING 600 MM, CLAD OR COATED.				
7212.10	Plated or coated with tin:				
7212.10.10	Strip or hoop	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7212.10.20	Flats	0	A	FREE	
7212.10.90	Other	0	A	FREE	
7212.20	Electrolytically plated or coated with zinc:				
7212.20.10	Strip or hoop	0	A	FREE	
7212.20.20	Flats	0	A	FREE	
7212.20.30	Corrugated	0	A	10 %	
7212.20.91	In calibres 20 to 30, inclusive	0	A	10 %	
7212.20.99	Other	0	A	10 %	
7212.30	Otherwise plated or coated with zinc:				
7212.30.10	Strip or hoop	-	A	FREE	
7212.30.20	Flats	-	A	FREE	
7212.30.30	Other, corrugated	0	A	10 %	
7212.30.30A	Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	10 %	
7212.30.91	In grades 20 to 30, inclusive	0	A	10 %	
7212.30.99	Other	0	A	10 %	
7212.30.99A	Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	10 %	
7212.40	Painted, varnished or coated with plastics				

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7212.40.10	Strip or hoop	-	A	FREE	
7212.40.20	Flats	-	A	FREE	
7212.40.30	Other, corrugated	0	A	10 %	
7212.40.30A	Only with a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	10 %	
7212.40.90	Other	-	A	FREE	
7212.50	Otherwise plated or coated:				
7212.50.10	Strip or hoop	0	A	FREE	
7212.50.20	Flats	0	A	FREE	
7212.50.31	Coated with asphalt, whether or not interleaved with aluminium wafer	0	A	15 %	
7212.50.39	Other	0	A	10 %	
7212.50.41	In calibres 20 to 30, inclusive	0	A	10 %	
7212.50.49	Other	0	A	FREE	
7212.50.90	Other	0	A	FREE	
7212.60	Clad:				
7212.60.10	Strip or hoop	0	A	FREE	
7212.60.20	Flats	0	A	FREE	
7212.60.30	Other, corrugated	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7212.60.90	Other	0	A	FREE	
72.13	BARS AND RODS, OF IRON OR NON-ALLOY STEEL.				
7213.10.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	H	FREE	
7213.20.00	Other, of free-cutting steel	0	A	FREE	
7213.91	Of circular cross-section measuring less than 14 mm in diameter:				
7213.91.10	Containing by weight 0,6 % or more of carbon	10	G	10 %	
7213.91.90	Other	0	A	FREE	
7213.99	Other:				
7213.99.10	Containing by weight 0,6 % or more of carbon	10	G	10 %	
7213.99.90	Other	0	A	FREE	
72.14	BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING.				
7214.10	Forged:				
7214.10.10	Flats	10	E	FREE	
7214.10.90	Other	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7214.20	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:				
7214.20.10	Concrete reinforcing bars and rods	15	H	FREE	
7214.20.90	Other	15	H	10 %	
7214.30	Other, of free-cutting steel:				
7214.30.10	Flats	5	E	FREE	
7214.30.20	Other, of circular or square cross-section	5	E	10 %	
7214.30.90	Other	5	E	10 %	
7214.91.00	Of rectangular cross-section	-	A	FREE	
7214.99	Other:				
7214.99.11	Other, of circular or square cross-section	5	G	FREE	
7214.99.19	Other	5	G	10 %	
7214.99.21	Other, of circular or square cross-section	5	G	10 %	
7214.99.29	Other	5	G	10 %	
7214.99.90	Other	-	A	FREE	
72.15	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL.				
7215.10	Of free-cutting steel, not further worked than cold-formed or cold-finished:				
7215.10.10	Flats	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7215.10.20	Other bars and rods, not further worked than tin-plated, galvanised or lead-plated	0	A	10 %	
7215.10.30	Other, of circular cross-section	0	A	FREE	
7215.10.40	Other, of square cross-section	0	A	FREE	
7215.10.90	Other	0	A	10 %	
7215.50	Other, not further worked than cold-formed or cold-finished:				
7215.50.11	Flats	0	A	FREE	
7215.50.12	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	
7215.50.13	Other, of circular cross-section	0	A	FREE	
7215.50.14	Other, of square cross-section	0	A	FREE	
7215.50.19	Other	0	A	10 %	
7215.50.21	Flats	0	A	FREE	
7215.50.22	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	
7215.50.23	Other, of circular cross-section	0	A	FREE	
7215.50.24	Other, of square cross-section	0	A	FREE	
7215.50.29	Other	0	A	10 %	
7215.50.31	Flats	0	A	FREE	
7215.50.32	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7215.50.33	Other, of circular cross-section, calibrated	0	A	FREE	
7215.50.34	Other, of circular cross-section, not calibrated	0	A	10 %	
7215.50.35	Other, of square cross-section	0	A	10 %	
7215.50.39	Other	0	A	15 %	
7215.90	Other:				
7215.90.10	Flats	0	A	FREE	
7215.90.20	Other bars and rods, tin-plated, galvanised or lead-plated	0	A	10 %	
7215.90.31	Calibrated	0	A	FREE	
7215.90.39	Other	0	A	10 %	
7215.90.40	Other, of square cross-section	0	A	10 %	
7215.90.90	Other	0	A	FREE	
72.16	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL.				
7216.10.00	U-, I- or H-sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	-	A	FREE	
7216.21.00	L sections	-	A	FREE	
7216.22.00	T sections	-	A	FREE	
7216.31.00	U sections	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7216.32.00	I sections	5	C	FREE	
7216.33.00	H sections	5	C	FREE	
7216.40	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more				
7216.40.10	L sections	5	E	FREE	
7216.40.20	T sections	5	E	FREE	
7216.50	Other angles, shapes and sections, not further worked than hot-rolled or hot-drawn				
7216.50.10	L angles	10	C	FREE	
7216.50.20	Grooved sheets for roofs	10	C	10 %	
7216.50.90	Other	10	C	FREE	
7216.61	Obtained from flat-rolled products				
7216.61.10	L angles	15	G	FREE	
7216.61.20	Grooved sheets for roofs	15	G	10 %	
7216.61.90	Other	15	G	FREE	
7216.69	Other:				
7216.69.10	L angles	15	G	FREE	
7216.69.90	Other	15	G	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7216.91	Cold-formed or cold-finished from flat-rolled products				
7216.91.11	L angles	15	G	15 %	
7216.91.19	Other	15	G	10 %	
7216.99	Other:				
7216.99.10	L angles	5	G	10 %	
7216.99.20	Grooved sheets for roofs	5	G	10 %	
7216.99.90	Other	5	G	FREE	
72.17	WIRE OF IRON OR NON-ALLOY STEEL.				
7217.10.00	Not plated or coated, whether or not polished	-	A	FREE	
7217.20.00	Plated or coated with zinc	-	A	FREE	
7217.30.00	Plated or coated with other base metals	-	A	FREE	
7217.90.00	Other	5	E	FREE	
72.18	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL.				
7218.10.00	Ingots or other primary forms	0	A	FREE	
7218.91.00	Of rectangular cross-section	0	A	FREE	
7218.99.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
72.19	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE.				
7219.11.00	Of a thickness exceeding 10 mm	0	A	FREE	
7219.12.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	FREE	
7219.13.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	0	A	FREE	
7219.14.00	Of a thickness of less than 3 mm	0	A	FREE	
7219.21.00	Of a thickness exceeding 10 mm	0	A	FREE	
7219.22.00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	FREE	
7219.23.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	0	A	FREE	
7219.24.00	Of a thickness of less than 3 mm	0	A	FREE	
7219.31.00	Of a thickness of 4,75 mm or more	0	A	FREE	
7219.32.00	Of a thickness exceeding 3 mm but not exceeding 4,75 mm	0	A	FREE	
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	0	A	FREE	
7219.34.00	Of a thickness of 0,5 mm or more but not exceeding 1 mm	0	A	FREE	
7219.35.00	Of a thickness of less than 0,5 mm	0	A	15 %	
7219.90.00	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
72.20	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM.				
7220.11	Of a thickness of 4,75 mm or more:				
7220.11.10	Strip or hoop	0	A	FREE	
7220.11.20	Flats	0	A	FREE	
7220.11.90	Other	0	A	FREE	
7220.12	Of a thickness of less than 4,75 mm:				
7220.12.10	Strip or hoop	0	A	FREE	
7220.12.20	Flats	0	A	FREE	
7220.12.90	Other	0	A	FREE	
7220.20	Not further worked than cold-rolled (cold-reduced):				
7220.20.10	Strip or hoop	0	A	FREE	
7220.20.20	Flats	0	A	FREE	
7220.20.90	Other	0	A	FREE	
7220.90	Other:				
7220.90.10	Strip	0	A	FREE	
7220.90.20	Flats	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7220.90.90	Other	0	A	15 %	
7221.00.00	BARS AND RODS OF STAINLESS STEEL.	0	A	FREE	
72.22	BARS AND RODS; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL.				
7222.11.00	Of circular cross-section	0	A	FREE	
7222.19.00	Other	0	A	FREE	
7222.20	Bars and rods, not further worked than cold-formed or cold-finished:				
7222.20.10	Flats	0	A	FREE	
7222.20.21	Calibrated	0	A	FREE	
7222.20.29	Other	0	A	FREE	
7222.20.90	Other	0	A	FREE	
7222.30	Other bars and rods:				
7222.30.10	Flats	0	A	FREE	
7222.30.21	Calibrated	0	A	FREE	
7222.30.29	Other	0	A	FREE	
7222.30.90	Other	0	A	FREE	
7222.40.00	Profiles	0	A	FREE	
7223.00.00	WIRE OF STAINLESS STEEL.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
72.24	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL.				
7224.10.00	Ingots or other primary forms	0	A	FREE	
7224.90.00	Other	0	A	FREE	
72.25	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE.				
7225.11.00	Grain-oriented	0	A	FREE	
7225.19.00	Other	0	A	FREE	
7225.30.00	Other, not further worked than hot-rolled, in coils	0	A	FREE	
7225.40.00	Other, not further worked than hot-rolled, not in coils	0	A	FREE	
7225.50.00	Other, not further worked than cold-rolled (cold-reduced)	0	A	FREE	
7225.91.00	Electrolytically plated or coated with zinc	0	A	FREE	
7225.92.00	Otherwise plated or coated with zinc	0	A	FREE	
7225.99.00	Other	0	A	FREE	
72.26	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM.				
7226.11.00	Grain-oriented	0	A	FREE	
7226.19.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7226.20	Of high speed steel:				
7226.20.10	Strip or hoop	0	A	FREE	
7226.20.20	Flats	0	A	FREE	
7226.20.90	Other	0	A	FREE	
7226.91	Not further worked than hot-rolled:				
7226.91.10	Strip or hoop	0	A	FREE	
7226.91.20	Flats	0	A	FREE	
7226.91.90	Other	0	A	FREE	
7226.92	Not further worked than cold-rolled (cold-reduced):				
7226.92.10	Strip or hoop	0	A	FREE	
7226.92.20	Flats	0	A	FREE	
7226.92.90	Other	0	A	FREE	
7226.99	Other:				
7226.99.10	Strip or hoop	0	A	FREE	
7226.99.20	Flats	0	A	FREE	
7226.99.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
72.27	BARS AND RODS OF OTHER ALLOY STEEL.				
7227.10.00	Of high speed steel	0	A	FREE	
7227.20.00	Of silico-manganese steel	0	A	FREE	
7227.90.00	Other	0	A	FREE	
72.28	BARS AND RODS, ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL.				
7228.10	Bars and rods, of high-speed steel:				
7228.10.10	Flats	0	A	FREE	
7228.10.20	Of circular cross-section	0	A	FREE	
7228.10.90	Other	0	A	FREE	
7228.20	Bars and rods, of silico-manganese steel:				
7228.20.10	Flats	0	A	FREE	
7228.20.20	Of circular cross-section	0	A	FREE	
7228.20.90	Other	0	A	FREE	
7228.30	Other bars and rods, not further worked than hot-rolled or extruded:				
7228.30.10	Flats	0	A	FREE	
7228.30.20	Of circular cross-section	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7228.30.90	Other	0	A	FREE	
7228.40	Other bars and rods, not further worked than forged:				
7228.40.10	Flats	0	A	FREE	
7228.40.90	Other	0	A	FREE	
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished:				
7228.50.10	Flats	0	A	FREE	
7228.50.20	Of circular cross-section	0	A	FREE	
7228.50.90	Other	0	A	FREE	
7228.60	Other bars and rods:				
7228.60.10	Flats	0	A	FREE	
7228.60.20	Of circular cross-section	0	A	FREE	
7228.60.90	Other	0	A	FREE	
7228.70.00	Profiles	0	A	FREE	
7228.80.00	Hollow drill bars and rods	0	A	FREE	
72.29	WIRE OF OTHER ALLOY STEEL.				
7229.20.00	Of silico-manganese steel	0	A	FREE	
7229.90.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.01	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL.				
7301.10.00	Sheet piling	0	A	3 %	
7301.20	Profiles:				
7301.20.11	L or V angles:	10	E	15 %	
7301.20.19	Other	10	E	10 %	
7301.20.91	L or V angles:	10	E	10 %	
7301.20.99	Other	10	E	10 %	
73.02	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIALS OF IRON OR STEEL: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS.				
7302.10.00	Rails	0	A	15 %	
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	0	A	15 %	
7302.40.00	Fish-plates and sole plates	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7302.90	Other:				
7302.90.10	Sleepers	0	A	15 %	
73.03	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON.				
7302.90.90	Other	0	A	15 %	
7303.00.10	Tubes and pipes, of non-malleable cast iron	5	E	10 %	
7303.00.90	Other	5	E	10 %	
73.04	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL.				
7304.11.00	Of stainless steel	0	A	10 %	
7304.19.00	Other	0	A	10 %	
7304.22.00	Drill pipe of stainless steel	0	A	10 %	
7304.23.00	Other drill pipe	0	A	10 %	
7304.24.00	Other, of stainless steel	0	A	10 %	
7304.29.00	Other	0	A	10 %	
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	0	A	FREE	
7304.39.00	Other	0	A	10 %	
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7304.49.00	Other	0	A	FREE	
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	0	A	FREE	
7304.59.00	Other	0	A	FREE	
7304.90.00	Other	0	A	FREE	
73.05	OTHER TUBES (FOR EXAMPLE: WELDED OR RIVETED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406,4 MM, OF STEEL.				
7305.11.00	Longitudinally submerged arc welded	0	A	FREE	
7305.12.00	Other, longitudinally welded	0	A	10 %	
7305.19.00	Other	0	A	10 %	
7305.20.00	Casing of a kind used in drilling for oil or gas	0	A	10 %	
7305.31	Longitudinally welded:				
7305.31.10	Hydro-electric conduits of steel, whether or nor reinforced	15	E	15 %	
7305.31.90	Other	15	E	10 %	
7305.39	Other:				
7305.39.10	Hydro-electric conduits of steel, whether or nor reinforced	15	E	15 %	
7305.39.90	Other	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7305.90	Other:				
7305.90.10	Hydro-electric conduits of steel, whether or nor reinforced	15	E	15 %	
7305.90.90	Other	15	E	10 %	
73.06	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE: OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.				
7306.11.00	Welded, of stainless steel	0	A	10 %	
7306.19.00	Other	0	A	10 %	
7306.21.00	Welded, of stainless steel	0	A	10 %	
7306.29.00	Other	0	A	10 %	
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel:				
7306.30.11	Of an external diameter equal to 7/8 inch	10	G	FREE	
7306.30.19	Other	10	G	10 %	
7306.30.90	Other	-	A	FREE	
7306.40.00	Other, welded, of circular cross-section, of stainless steel	0	A	FREE	
7306.50.00	Other, welded, of circular cross-section, of other alloy steel	0	A	FREE	
7306.61.00	Of square or rectangular cross-section	10	H	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7306.69.00	Other	10	G	FREE	
7306.90.00	Other	0	A	FREE	
73.07	TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES) OF CAST IRON OF IRON OR STEEL.				
7307.11.00	Of non-malleable cast iron	5	E	10 %	
7307.19.00	Other	5	C	FREE	
7307.21.00	Flanges	5	E	FREE	
7307.22.00	Threaded elbows, bends and sleeves	5	E	FREE	
7307.23.00	Butt welding fittings	5	E	FREE	
7307.29.00	Other	5	E	FREE	
7307.91.00	Flanges	5	E	FREE	
7307.92.00	Threaded elbows, bends and sleeves	10	E	FREE	
7307.93.00	Butt welding fittings	5	E	FREE	
7307.99.00	Other	5	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.08	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL.				
7308.10.00	Bridges and parts thereof	15	C	15 %	
7308.20.00	Towers and lattice masts	15	E	15 %	
7308.30.00	Doors, windows and their frames and thresholds	10	E	10 %	
7308.40	Equipment for scaffolding, shuttering, propping or pit-propping:				
7308.40.10	Post-tensioning saddle brackets	10	E	FREE	
7308.40.90	Other	10	E	5 %	
7308.90	Other:				
7308.90.10	Gates	10	G	10 %	
7308.90.20	Gabions	10	G	5 %	
7308.90.30	Columns, pillars, posts	10	G	15 %	
7308.90.40	Other prefabricated structures, other than those of heading 94.06	10	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7308.90.50	Floors and grids for pig pens, whether or not covered with plastic	10	G	3 %	
7308.90.90	Other	10	G	10 %	
73.09	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7309.00.10	Of a capacity of more than 500 l:	10	C	10 %	
7309.00.90	Other	10	C	15 %	
73.10	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7310.10	Of a capacity of 50 l or more				
7310.10.10	Fertilisation or sedimentation tanks, suitable for use in agriculture	10	E	FREE	
7310.10.90	Other	10	E	15 %	
7310.21	Cans which are to be closed by soldering or crimping				
7310.21.10	Aerosol containers of tinplate	10	G	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7310.21.90	Other	10	G	15 %	
7310.29	Other:				
7310.29.10	Containers for polishes	15	E	FREE	
7310.29.90	Other	15	E	15 %	
7310.29.90A	Only barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A	15 %	
73.11	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL.				
7311.00.10	Gas fuel cylinders for cookers (propane, butane or the like), of a capacity exceeding 50 pounds	0	A	10 %	
7311.00.20	Gas fuel cylinders for cookers (propane, butane or the like), of a capacity not exceeding 50 pounds	10	E	15 %	
7311.00.90	Other	0	A	FREE	
73.12	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED.				
7312.10	Cables:				
7312.10.10	For fishing, whether or not combined with other materials	0	A	5 %	
7312.10.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7312.90.00	Other	0	A	10 %	
7313	BARBED WIRE OF IRON OR STEEL TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL.				
7313.00.10	Galvanised wire, coated or sheathed with plastics	15	G	FREE	
7313.00.20	Barbed wire	15	G	15 %	
7313.00.90	Other	15	G	15 %	
73.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL.				
7314.12.00	Endless bands for machinery, of stainless steel	0	A	10 %	
7314.14	Other woven cloth, of stainless steel				
7314.14.10	Mesh for screens, of the kind used in quarries	0	A	10 %	
7314.14.20	Metal mesh suitable for protecting against insects	0	A	10 %	
7314.14.30	Metal mesh for fences	0	A	10 %	
7314.14.40	Mesh suitable for gabions	0	A	10 %	
7314.14.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7314.19	Other:				
7314.19.10	Mesh for screens, of the kind used in quarries	10	E	10 %	
7314.19.20	Metal mesh suitable for protecting against insects	10	E	10 %	
7314.19.30	Metal mesh for fences	10	E	10 %	
7314.19.40	Mesh suitable for gabions	10	E	10 %	
7314.19.50	Other endless bands for machinery	10	G	10 %	
7314.19.90	Other	10	E	15 %	
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more				
7314.20.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.20.20	Fencing mesh	10	G	10 %	
7314.20.90	Other	10	G	15 %	
7314.31	Plated or coated with zinc:				
7314.31.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.31.20	Metal mesh suitable for protecting against insects	10	G	10 %	
7314.31.30	Fencing mesh (other than for chicken coops)	10	G	15 %	
7314.31.40	Mesh for chicken coops	10	G	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7314.31.90	Other	10	G	15 %	
7314.39	Other:				
7314.39.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.39.20	Metal mesh suitable for protecting against insects	10	G	10 %	
7314.39.30	Fencing mesh (other than for chicken coops)	10	G	15 %	
7314.39.40	Mesh for chicken coops	10	G	10 %	
7314.39.90	Other	10	G	15 %	
7314.41	Plated or coated with zinc:				
7314.41.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.41.20	Metal mesh for fences	10	G	10 %	
7314.41.30	Mesh suitable for gabions	10	G	10 %	
7314.41.90	Other	10	G	15 %	
7314.42	Coated with plastics				
7314.42.10	Mesh for cyclones	10	E	15 %	
7314.42.20	Mesh suitable for gabions	10	E	10 %	
7314.42.90	Other	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7314.49	Other:				
7314.49.10	Mesh for screens, of the kind used in quarries	10	G	10 %	
7314.49.20	Metal mesh for fences	10	G	10 %	
7314.49.30	Mesh suitable for gabions	10	G	10 %	
7314.49.90	Other	10	G	15 %	
7314.50	Expanded metal:				
7314.50.10	Of a type used as scratch oat mesh	10	E	15 %	
7314.50.20	Other, expanded metal, whether or not galvanised, of USG 9 or higher gauge, with a long rhomboid opening not exceeding three inches	10	E	15 %	
7314.50.90	Other	10	E	FREE	
73.15	CHAIN AND PARTS THEREOF, OF IRON OR STEEL.				
7315.11.00	Roller chain	0	A	3 %	
7315.12.00	Other chain	0	A	3 %	
7315.19.00	Parts	0	A	3 %	
7315.20.00	Skid chain	0	A	3 %	
7315.81.00	Stud-link	0	A	3 %	
7315.82	Other, welded link:				
7315.82.10	Galvanised, for fishing nets	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7315.82.90	Other	0	A	15 %	
7315.89	Other:				
7315.89.10	Galvanised, for fishing nets	0	A	5 %	
7315.89.90	Other	0	A	3 %	
7315.90.00	Other parts	0	A	15 %	
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL.	0	A	10 %	
73.17	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER.				
7317.00.11	Galvanised	10	G	10 %	
7317.00.12	Nails for footwear	10	G	FREE	
7317.00.19	Other	10	G	10 %	
7317.00.20	Fencing staples	10	G	15 %	
7317.00.30	Hook-nails and the like	10	G	15 %	
7317.00.90	Other	10	G	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.18	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL.				
7318.11.00	Coach screws	5	E	10 %	
7318.12.00	Other wood screws	5	E	10 %	
7318.13.00	Screw hooks and screw rings	5	E	10 %	
7318.14.00	Self-tapping screws	5	E	10 %	
7318.15.00	Other screws and bolts, whether or not with their nuts or washers	5	C	10 %	
7318.16.00	Nuts	5	C	10 %	
7318.19.00	Other	5	E	FREE	
7318.21.00	Spring washers and other lock washers	0	A	FREE	
7318.22.00	Other washers	0	A	10 %	
7318.23.00	Rivets	0	A	FREE	
7318.24.00	Cotters and cotter-pins	0	A	10 %	
7318.29.00	Other	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.19	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
7319.20.00	Safety pins	0	A	15 %	
7319.30.00	Other pins	0	A	FREE	
7319.90	Other:				
7319.90.10	Sewing, darning or embroidery needles	0	A	3 %	
7319.90.90	Other	0	A	15 %	
73.20	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL.				
7320.10.00	Leaf-springs and leaves therefor	10	E	FREE	
7320.20.00	Helical springs	10	E	FREE	
7320.90.00	Other	0	A	FREE	
73.21	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL.				
7321.11	Of gas fuel or both gas and other fuels:				
7321.11.10	Assembled	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7321.11.10A	Only cookers and cooking plates	15	E	15 %	
7321.11.20	Unassembled or disassembled	10	E	3 %	
7321.11.20A	Only cookers and cooking plates	15	E	3 %	
7321.12	For liquid fuel:				
7321.12.10	Assembled	15	E	15 %	
7321.12.20	Unassembled or disassembled	15	E	3 %	
7321.19	Other, including appliances for solid fuel:				
7321.19.10	Assembled	10	E	10 %	
7321.19.10A	Only 'Anafre' clay pots, portable stoves and cookers	15	E	10 %	
7321.19.20	Unassembled or disassembled	10	E	3 %	
7321.19.20A	Only 'Anafre' clay pots, portable stoves and cookers	15	E	3 %	
7321.81.00	For gas fuel or both gas and other fuels	10	G	15 %	
7321.82.00	For liquid fuel	10	E	15 %	
7321.89.00	Other, including appliances for solid fuel	10	E	10 %	
7321.90.00	Parts	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.22	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL.				
7322.11.00	Of cast iron	0	A	15 %	
7322.19.00	Other	0	A	15 %	
7322.90.00	Other	0	A	15 %	
73.23	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL.				
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:				
7323.10.10	Iron or steel wool	15	E	10 %	
7323.10.90	Other	15	E	15 %	
7323.91	Of cast iron, not enamelled:				
7323.91.10	For use in the kitchen	15	E	15 %	
7323.91.10A	Only handles	5	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7323.91.90	Other	15	E	15 %	
7323.91.90A	Only handles	5	E	15 %	
7323.92.00	Of cast iron, enamelled	15	E	10 %	
7323.92.00A	Only handles	5	E	10 %	
7323.92.00B	Only other parts	5	E	10 %	
7323.93.00	Of stainless steel	15	E	10 %	
7323.93.00A	Only handles	5	E	10 %	
7323.92.00B	Only other parts	5	E	10 %	
7323.94.00	Of iron or steel, enamelled	15	E	10 %	
7323.94.00A	Only handles	5	E	10 %	
7323.92.00B	Only other parts	5	E	10 %	
7323.99	Other:				
7323.99.10	Wire hangers	15	E	15 %	
7323.99.20	Boot and shoe lasts	15	E	FREE	
7323.99.90	Other	15	E	10 %	
7323.99.90A	Only handles	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
73.24	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL.				
7324.10.00	Sinks and washbasins, of stainless steel	15	E	10 %	
7324.21.00	Of cast iron, whether or not enamelled	15	E	10 %	
7324.29.00	Other	15	E	10 %	
7324.90.00	Other, including parts	15	E	10 %	
73.25	OTHER CAST ARTICLES OF IRON OR STEEL.				
7325.10	Of non-malleable cast iron:				
7325.10.10	Articles for pipelines	10	E	15 %	
7325.10.90	Other	10	E	15 %	
7325.91.00	Grinding balls and similar articles for mills	0	A	3 %	
7325.99	Other:				
7325.99.10	Articles for pipelines	10	E	15 %	
7325.99.90	Other	10	E	10 %	
73.26	OTHER ARTICLES OF IRON OR STEEL.				
7326.11.00	Grinding balls and similar articles for mills	0	A	3 %	
7326.19.00	Other	10	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7326.20	Articles of iron or steel wire:				
7326.20.10	Clothes hangers for commercial premises	10	E	5 %	
7326.20.20	Copper-coated fastening for sealing bags or sachets	10	E	FREE	
7326.20.90	Other	10	E	15 %	
7326.20.90A	Only traps for animals	15	E	15 %	
7326.20.90B	Only gabions	0	A	15 %	
7326.20.90C	Only quick-fit hooks with swivels	0	A	15 %	
7326.90	Other:				
7326.90.10	Blinds and curtains	0	A	10 %	
7326.90.20	Tool boxes	0	A	10 %	
7326.90.30	Cattle crushes; wire strainers for fences	0	A	FREE	
7326.90.41	Junction boxes, covers, mouldings	0	A	15 %	
7326.90.49	Other	0	A	10 %	
7326.90.50	Clamps, collars, support clips for pipes, flexible joints, suspension grips, anchoring grips and similar gear	0	A	10 %	
7326.90.60	Bathroom cabinets, with or without mirror	0	A	10 %	
7326.90.70	Drinking and feeding troughs for animals	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7326.90.80	Tinplate candle wick holders	0	A	FREE	
7326.90.90	Other	0	A	10 %	
7401.00.00	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).	0	A	15 %	
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING.	0	A	FREE	
74.03	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.				
7403.11.00	Cathodes and sections of cathodes	0	A	10 %	
7403.12.00	Wire-bars	0	A	FREE	
7403.13.00	Billets	0	A	15 %	
7403.19.00	Other	0	A	15 %	
7403.21.00	Copper-zinc base alloys (brass)	0	A	FREE	
7403.22.00	Copper-tin base alloys (bronze)	0	A	15 %	
7403.29.00	Other copper alloys (other than master alloys of heading 74.05)	0	A	15 %	
7404.00.00	COPPER WASTE AND SCRAP.	0	A	10 %	
7405.00.00	MASTER ALLOYS OF COPPER.	0	A	15 %	
74.06	COPPER POWDERS AND FLAKES.				
7406.10.00	Powders of non-lamellar structure	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7406.20.00	Powders of lamellar structure; flakes	0	A	FREE	
74.07	COPPER BARS, RODS AND PROFILES.				
7407.10	Of refined copper:				
7407.10.10	Hollow bars	0	A	10 %	
7407.10.20	Wire bars	0	A	FREE	
7407.10.90	Other	0	A	10 %	
7407.21	Of copper-zinc base alloys (brass):				
7407.21.10	Hollow bars	0	A	10 %	
7407.21.90	Other	0	A	10 %	
7407.29	Other:				
7407.29.11	Hollow bars	0	A	10 %	
7407.29.19	Other	0	A	10 %	
7407.29.21	Hollow profiles	0	A	10 %	
7407.29.29	Other	0	A	10 %	
7407.29.91	Hollow bars	0	A	FREE	
7407.29.99	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
74.08	COPPER WIRE.				
7408.11	Of which the maximum cross-sectional dimension exceeds 6 mm:				
7408.11.10	For drawing	0	A	FREE	
7408.11.90	Other	0	A	10 %	
7408.19	Other:				
7408.19.10	Not plated or coated, for the manufacture of cans	0	A	FREE	
7408.19.90	Other	0	A	10 %	
7408.21.00	Copper-zinc base alloys (brass)	0	A	15 %	
7408.22.00	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	15 %	
7408.29.00	Other	0	A	15 %	
74.09	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,15 MM.				
7409.11.00	In coils	0	A	15 %	
7409.19.00	Other	0	A	15 %	
7409.21.00	In coils	0	A	FREE	
7409.29.00	Other	0	A	15 %	
7409.31.00	In coils	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7409.39.00	Other	0	A	15 %	
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	15 %	
7409.90.00	Of other copper alloys	0	A	15 %	
74.10	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,15 MM.				
7410.11.00	Of refined copper	0	A	FREE	
7410.12.00	Of copper alloys	0	A	15 %	
7410.21.00	Of refined copper	0	A	15 %	
7410.22.00	Of copper alloys	0	A	15 %	
74.11	COPPER TUBES AND PIPES.				
7411.10.00	Of refined copper	0	A	10 %	
7411.21.00	Copper-zinc base alloys (brass)	0	A	FREE	
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	10 %	
7411.29.00	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES).				
7412.10.00	Of refined copper	0	A	10 %	
7412.20.00	Of copper alloys	0	A	10 %	
7413.00.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED.	0	A	10 %	
7413.00.00A	Only of electrolytic copper	5	E	10 %	
74.15	NAILS, TACKS, DRAWING PINS, STAPLES AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER.				
7415.10.00	Nails and tacks, drawing pins, staples and similar articles	0	A	FREE	
7415.21.00	Washers (including spring washers)	0	A	FREE	
7415.29.00	Other	0	A	10 %	
7415.33.00	Screws; bolts and nuts	0	A	FREE	
7415.39.00	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
74.18	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER.				
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like	15	E	15 %	
7418.19	Other:				
7418.19.10	Kitchenware; tablewear	15	E	15 %	
7418.19.20	Clothes hangers and clothes pins	15	E	15 %	
7418.19.90	Other	15	E	15 %	
7418.19.90A	Only handles	0	A	15 %	
7418.20.00	Sanitary ware and parts thereof	15	E	10 %	
74.19	OTHER ARTICLES OF COPPER.				
7419.10.00	Chain and parts thereof	0	A	15 %	
7419.91	Cast, moulded, stamped or forged, but not further worked				
7419.91.10	Articles for pipelines	15	E	15 %	
7419.91.90	Other	15	E	15 %	
7419.99	Other:				
7419.99.11	Of a capacity exceeding 300 litres	15	E	15 %	
7419.99.11A	Only containers for compressed or liquefied gas	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7419.99.19	Other	15	E	15 %	
7419.99.19A	Only containers for compressed or liquefied gas	0	A	15 %	
7419.99.20	Articles of wire	0	A	15 %	
7419.99.20A	Only metal cloth	5	E	15 %	
7419.99.30	For sieves or for protection against insects	5	E	10 %	
7419.99.90	Other	15	E	15 %	
7419.99.90A	Only anodes of copper or of copper alloys for electroplating	0	A	15 %	
7419.99.90B	Only copper springs	0	A	15 %	
75.01	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY.				
7501.10.00	Nickel mattes	0	A	10 %	
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A	10 %	
75.02	UNWROUGHT NICKEL.				
7502.10.00	Nickel, not alloyed	0	A	10 %	
7502.20.00	Nickel alloys	0	A	10 %	
7503.00.00	NICKEL WASTE AND SCRAP.	0	A	15 %	
7504.00.00	NICKEL POWDERS AND FLAKES.	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
75.05	NICKEL BARS, RODS, PROFILES AND WIRE.				
7505.11	Of nickel, not alloyed:				
7505.11.10	Hollow bars	0	A	10 %	
7505.11.90	Other	0	A	15 %	
7505.12	Of nickel alloys:				
7505.12.10	Hollow bars	0	A	10 %	
7505.12.90	Other	0	A	15 %	
7505.21.00	Of nickel, not alloyed	0	A	15 %	
7505.22.00	Of nickel alloys	0	A	15 %	
75.06	NICKEL PLATES, SHEETS, STRIP AND FOIL.				
7506.10.00	Of nickel, not alloyed	0	A	15 %	
7506.20.00	Of nickel alloys	0	A	15 %	
75.07	NICKEL TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE COUPLINGS, ELBOWS, SLEEVES).				
7507.11.00	Of nickel, not alloyed	0	A	10 %	
7507.12.00	Of nickel alloys	0	A	10 %	
7507.20.00	Tube or pipe fittings	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
75.08	OTHER ARTICLES OF NICKEL.				
7508.10	Cloth, grill and netting, of nickel wire:				
7508.10.10	Cloth	0	A	10 %	
7508.10.90	Other	0	A	15 %	
7508.90	Other:				
7508.90.10	Electroplating anodes	0	A	FREE	
7508.90.20	Articles for pipelines	0	A	15 %	
7508.90.31	Bolts, screws, nuts and similar threaded articles	0	A	10 %	
7508.90.39	Other	0	A	10 %	
7508.90.40	Tableware, household articles and parts thereof	0	A	15 %	
7508.90.51	Bathtubs	0	A	10 %	
7508.90.52	Watering cans and spouts	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7508.90.53	Wash-basins, bidets, urinals, water closet pans and flushing cisterns	0	A	10 %	
7508.90.54	Bathroom accessories for building in or permanent fixture	0	A	10 %	
7508.90.59	Other	0	A	10 %	
7508.90.61	Of a capacity of 300 litres or more	0	A	15 %	
7508.90.69	Other	0	A	15 %	
7508.90.70	Casks, drums, boxes and similar containers for the conveyance or packing of goods	0	A	15 %	
7508.90.90	Other	0	A	15 %	